

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, 2017 to June 30, 2019



FILED
03/11/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	7-9
Notes to Financial Statement	10-16
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	18-43
Schedule of Payables and Receivables	45
Schedule of Leases and Debt	46
Schedule of Capital Assets.....	47
Other Reports.....	48

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	W. Kirk Farmer	07-01-17 to 06-30-20
Superintendent of Schools	Dr. Matt Prusiecki	07-01-17 to 06-30-20
President of the School Board	Dale Henson Judith Collins Larry Taylor Jimmy Ray	07-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

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, 2017 to June 30, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2017 to June 30, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2017 to June 30, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 26, 2020, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

February 26, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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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, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
General	\$ 2,322,690	\$ 46,879,373	\$ 44,323,591	\$ (1,342,391)	\$ 3,536,081	\$ 23,489,507	\$ 22,906,201	\$ (4,119,387)	\$ -
Education	-	-	-	-	-	23,411,539	19,769,090	(670,641)	2,971,808
Operating Referendum Tax Levy	1,490,018	5,976,914	5,709,094	-	1,757,838	5,727,629	5,654,878	-	1,830,589
Debt Service	570,646	14,135,810	13,321,841	(161,227)	1,223,388	14,526,773	13,663,387	(214,983)	1,871,791
Retirement/Severance Bond Debt Service	65,838	563,851	668,164	38,475	-	172,545	333,567	161,022	-
Operations	-	-	-	-	-	3,974,057	6,051,563	8,984,211	6,906,705
Capital Projects	1,494,267	4,231,978	3,563,323	-	2,162,922	1,777,480	2,380,108	(1,560,294)	-
School Transportation	2,009,884	2,032,391	771,692	(1,000,000)	2,270,583	1,016,812	368,006	(2,919,389)	-
School Bus Replacement	353,895	697,415	660,511	1,461	392,260	321,268	-	(713,528)	-
Local Rainy Day	2,876,282	1,175,040	1,871,575	2,400,000	4,579,747	974,616	1,660,779	1,100,000	4,993,584
2015 Liberty Renovation	6,178	-	100	-	6,078	-	-	-	6,078
DTSE 2nd Floor Renovations	199,701	-	199,701	-	-	-	-	-	-
2016 Campus Outdoor Facilities	582,340	-	364,123	-	218,217	-	200,566	-	17,651
DTSE Phase III Renovations	-	-	497,282	1,995,279	1,497,997	-	1,497,997	-	-
DTSE Phase IV Renovations	-	-	-	-	-	-	344,269	2,705,269	2,361,000
School Lunch	1,923,215	6,070,187	5,914,357	-	2,079,045	4,783,621	4,979,405	(210,000)	1,673,261
Curricular Materials Rental	272,047	660,212	663,033	163,428	432,654	861,368	1,138,631	215,469	370,860
Self-Insurance	2,249	287,863	140,112	-	150,000	378,989	203,989	-	325,000
Levy Excess	22,000	-	-	-	22,000	-	-	-	22,000
Child Care Program	173,601	326,048	282,111	-	217,538	254,946	281,182	-	191,302
Alternative ED 2016-17	55,488	-	55,488	-	-	-	-	-	-
Alternative ED 2017-18	-	118,791	32,451	-	86,340	-	86,340	-	-
Alternative ED 2018-19	-	-	-	-	-	119,483	119,483	-	-
Early Intervention 2018-19	-	-	-	-	-	26,355	9,921	-	16,434
Lily Counseling Initiative	18,842	-	18,842	-	-	-	-	-	-
Lowe's Toolbox For Education	-	-	-	-	-	4,930	-	-	4,930
CIESC PD Grant	-	-	-	-	-	11,250	875	-	10,375
PLTW Gateway Computer Science	-	-	-	-	-	10,000	-	-	10,000
Coca-Cola Bottling	15,777	22,500	26,213	-	12,064	23,819	29,584	-	6,299
District Fundraisers	425	2,827	2,220	425	1,032	7,054	7,677	-	409
UWCI Student Success 2016-17	(35,968)	35,968	-	-	-	-	-	-	-
Naviance Education Adv Award	1,000	-	1,000	-	-	-	-	-	-
Wal-Mart/DTPD Crisis Kits	2,500	-	2,500	-	-	-	-	-	-
Drug Coalition Fund	540	4,529	1,910	-	3,159	12,581	4,886	-	10,854
Lily Counseling Initiative II	-	-	-	-	-	671,300	168,725	-	502,575
Prevention Matters II	-	-	-	-	-	146,347	119,747	15,723	42,323
Lumina Foundation/WN	-	-	-	-	-	1,000	595	-	405
HS Athletic Facility Donation	-	15,000	-	-	15,000	-	15,000	-	-
McCracken Donation/WN	3,476	-	-	-	3,476	-	-	-	3,476

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
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OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
Ozobot Donation/WN	10	-	10	-	-	-	-	-	-
West Newton UMC Donation	-	-	-	-	-	2,000	834	-	1,166
ADA Fuel Up To Play 60 - GA	-	-	-	-	-	3,000	3,000	-	-
Police Continuing Education	-	48	-	-	48	260	-	-	308
Extra-Curricular Activities	-	1,500	1,500	-	-	-	-	-	-
Eugene Smith Scholarship Fund	36,221	-	30,221	-	6,000	-	6,000	-	-
Richard H. Crosser Scholarship	-	1,914	1,914	-	-	1,750	1,750	-	-
Hometown Grant - MS	-	10,000	4,068	-	5,932	-	-	-	5,932
Lumina/Semmler Donation - WN	-	1,100	-	-	1,100	-	1,100	-	-
City of Indianapolis Grant	-	31,083	2,854	-	28,229	50,000	25,680	-	52,549
CICF College Readiness 2014-15	3,585	-	3,585	-	-	-	-	-	-
CICF Aspiration Into Action	50,000	-	39,882	-	10,118	-	10,118	-	-
Cell Computer Science Pathway	-	15,000	10,526	-	4,474	-	3,289	-	1,185
Prevention Matters Grant	-	30,000	9,941	-	20,059	-	4,336	(15,723)	-
Media CTR Enhancement 2017-18	-	10,500	10,500	-	-	-	-	-	-
Media CTR Enhancement 2018-19	-	-	-	-	-	10,500	10,500	-	-
Formative Assessment	-	77,408	77,408	-	-	78,400	78,400	-	-
High Ability Grant 2016-17	20,131	-	20,131	-	-	-	-	-	-
High Ability Grant 2017-18	-	51,597	38,038	-	13,559	-	13,559	-	-
Medicaid Reimbursement	689,565	259,041	151,174	(96,084)	701,348	99,547	237,331	(48,995)	514,569
Medicaid/Cummins PBIS 2015-16	22,877	-	22,877	-	-	-	-	-	-
Medicaid/Cummins PBIS 2016-17	115,690	-	58,052	-	57,638	-	32,464	-	25,174
Secured Schools Safety Grant	(50,000)	50,000	39,750	-	(39,750)	50,000	60,250	-	(50,000)
Stem K-6 Acceleration Grant	-	-	-	-	-	50,000	50,000	-	-
NESP 2017-18	-	76,599	56,917	-	19,682	-	19,682	-	-
NESP 2018-19	-	-	-	-	-	116,237	67,107	-	49,130
NESP 2016-17	19,143	-	19,143	-	-	-	-	-	-
School Technology	3,067	7,770	8,067	-	2,770	-	2,770	-	-
Career and Technical Performance Grant	6,163	12,615	15,260	-	3,518	13,236	8,377	-	8,377
Teacher Appreciation Grant	-	-	-	-	-	196,285	196,285	-	-
Performance Based Awards	-	200,095	200,095	-	-	-	-	-	-
SDN Grant 2016-17	(15,601)	21,457	5,856	-	-	-	-	-	-
High Ability Students	-	-	-	-	-	53,592	35,989	-	17,603
Summer ELearning Grant	-	-	-	-	-	-	6,907	-	(6,907)
Senator David Ford Technology	(45,552)	66,448	21,821	-	(925)	5,084	4,159	-	-
Project Lead the Way	-	-	-	-	-	-	8,200	-	(8,200)
State Connectivity Grant	-	-	-	-	-	7,000	3,285	-	3,715
Liability Insurance Claim Fund	49,820	38,932	26,738	-	62,014	55,337	84,908	-	32,443
One On One Tech Initiative	44,027	-	44,027	-	-	281,505	504,849	-	(223,344)

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS,
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INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
Title I School Improvement	(51,147)	127,041	75,894	-	-	-	-	-	-
Title I SIG 2017-18	-	80,000	80,000	-	-	-	-	-	-
Title I SIG 2018-19	-	-	-	-	-	8,750	44,722	-	(35,972)
Title I 2016-17	(157,748)	262,805	105,057	-	-	-	-	-	-
Title I 2017-18	-	953,553	1,084,138	-	(130,585)	387,972	257,387	-	-
Title I 2018-19	-	-	-	-	-	1,049,032	1,187,880	-	(138,848)
Part B 611 FY 2018	-	-	-	-	-	19,280	198,680	-	(179,400)
Part B 611 FY 2019	-	-	-	-	-	206,647	264,499	-	(57,852)
Title IV Student Support FY18	-	-	-	-	-	5,569	56,405	-	(50,836)
21st CRTY/Club Phoenix 16-17	-	3,375	3,375	-	-	-	-	-	-
21st CRTY/Club Phoenix 17-18	(5,459)	112,169	106,710	-	-	-	-	-	-
Drug Free Coalition 2017-18	-	49,850	80,386	-	(30,536)	75,163	44,627	-	-
Title II Part A 2015-17	(11,395)	74,882	63,487	-	-	-	-	-	-
Title II Part A 2016-18	(2,498)	151,089	148,591	-	-	-	-	-	-
Title III 2017-18	-	35,335	38,106	-	(2,771)	13,569	10,798	-	-
Title III 2018-19	-	-	-	-	-	34,783	37,366	-	(2,583)
Title III 2015-16	-	2,010	2,010	-	-	-	-	-	-
Title III 2016-17	(3,059)	15,657	12,598	-	-	7,913	7,913	-	-
TSL Incentive Grant	-	29,302	196,670	-	(167,368)	759,720	592,352	-	-
TSL Incentive 2018-19	-	-	-	-	-	671,251	1,028,726	-	(357,475)
Drug Free Coalition 2018-19	-	-	-	-	-	56,162	81,459	-	(25,297)
Petty Cash	50	-	-	-	50	-	-	-	50
Payroll Withholding	133,642	11,221,955	11,211,809	-	143,788	11,446,978	11,450,003	-	140,763
Totals	<u>\$ 15,278,463</u>	<u>\$ 97,318,827</u>	<u>\$ 93,220,420</u>	<u>\$ 1,998,941</u>	<u>\$ 21,375,811</u>	<u>\$ 98,521,791</u>	<u>\$ 98,740,397</u>	<u>\$ 2,708,754</u>	<u>\$ 23,865,959</u>

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.

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 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.

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.

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

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

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.

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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.

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

B. Teachers' Retirement Fund

Plan Description

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

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

Financial Report

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

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

Contributions

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

Note 7. Establishment of the Education Fund and Operations Fund

State statute (IC 20-40-2-2) required the establishment of an Education fund to be used to pay expenses allocated to student instruction and learning. The balance in the School Corporation's General fund as of December 31, 2018, was required to be transferred to the Education fund on January 1, 2019 (IC 20-40-2-7).

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

In addition, an Operations fund was required to be established under state statute (IC 20-40-18-1). The fund may be used to carry out capital project plans; pay transportation costs attributable to the transportation of school children; carry out a school bus replacement plan; pay expenses that are allocated to overhead and operational expenditures; provide funds to an art association or a historical society; and establish, maintain, and equip a public playground. The Indiana Codes establishing the Capital Projects fund (IC 20-40-8-6); School Transportation (IC 20-40-6-4); School Bus Replacement (IC 20-40-7-5); Historical fund; Playground fund; and Art fund were repealed effective January 1, 2019. Guidance was provided by the Indiana Department of Education to transfer the balances remaining in these funds as of December 31, 2018, to the Operations fund.

The Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, issued by the Indiana State Board of Accounts, includes the chart of accounts used by school corporations which coincides with the State Board of Education's determined categories in accordance with state statute (IC 20-42.5-3-7).

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. These are the result of funds being set up for reimbursable grants.

Note 9. Holding Corporation

The School Corporation has entered into a capital lease with Decatur Township Multi-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 ending June 30, 2018 and 2019, totaled \$12,386,003 and \$12,702,500, respectively.

Note 10. 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 the benefits can be obtained by contacting the School Corporation.

OTHER INFORMATION - UNAUDITED

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

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

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

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, 2018

	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Capital Projects	School Transportation
Cash and investments - beginning	\$ 2,322,690	\$ -	\$ 1,490,018	\$ 570,646	\$ 65,838	\$ -	\$ 1,494,267	\$ 2,009,884
Receipts:								
Local sources	1,014,938	-	5,076,914	14,135,810	563,851	-	4,231,978	2,032,391
Intermediate sources	-	-	-	-	-	-	-	-
State sources	45,862,889	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	900,000	-	-	-	-	-
Other receipts	1,546	-	-	-	-	-	-	-
Total receipts	46,879,373	-	5,976,914	14,135,810	563,851	-	4,231,978	2,032,391
Disbursements:								
Instruction	30,308,188	-	-	-	-	-	-	-
Support services	13,133,329	-	4,056,948	3,300	-	-	2,244,558	634,586
Noninstructional services	683,589	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	552,146	-	-	-	1,318,765	86,648
Debt service	-	-	-	13,318,541	668,164	-	-	-
Nonprogrammed charges	198,485	-	-	-	-	-	-	50,458
Interfund loans	-	-	1,100,000	-	-	-	-	-
Total disbursements	44,323,591	-	5,709,094	13,321,841	668,164	-	3,563,323	771,692
Excess (deficiency) of receipts over disbursements	2,555,782	-	267,820	813,969	(104,313)	-	668,655	1,260,699
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	96,084	-	-	-	38,475	-	-	-
Transfers out	(1,438,475)	-	-	(161,227)	-	-	-	(1,000,000)
Total other financing sources (uses)	(1,342,391)	-	-	(161,227)	38,475	-	-	(1,000,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,213,391	-	267,820	652,742	(65,838)	-	668,655	260,699
Cash and investments - ending	\$ 3,536,081	\$ -	\$ 1,757,838	\$ 1,223,388	\$ -	\$ -	\$ 2,162,922	\$ 2,270,583

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, 2018

	School Bus Replacement	Local Rainy Day	2015 Liberty Renovation	DTSE 2nd Floor Renovations	2016 Campus Outdoor Facilities	DTSE Phase III Renovations	DTSE Phase IV Renovations	School Lunch
Cash and investments - beginning	\$ 353,895	\$ 2,876,282	\$ 6,178	\$ 199,701	\$ 582,340	\$ -	\$ -	\$ 1,923,215
Receipts:								
Local sources	697,415	75,040	-	-	-	-	-	2,376,691
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	24,311
Federal sources	-	-	-	-	-	-	-	3,669,095
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	1,100,000	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	90
Total receipts	<u>697,415</u>	<u>1,175,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,070,187</u>
Disbursements:								
Instruction	-	139,999	-	-	-	-	-	-
Support services	660,511	480,368	-	-	-	-	-	1,439,524
Noninstructional services	-	-	-	-	-	-	-	4,230,776
Facilities acquisition and construction	-	351,208	100	199,701	364,123	497,282	-	115,138
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	128,919
Interfund loans	-	900,000	-	-	-	-	-	-
Total disbursements	<u>660,511</u>	<u>1,871,575</u>	<u>100</u>	<u>199,701</u>	<u>364,123</u>	<u>497,282</u>	<u>-</u>	<u>5,914,357</u>
Excess (deficiency) of receipts over disbursements	<u>36,904</u>	<u>(696,535)</u>	<u>(100)</u>	<u>(199,701)</u>	<u>(364,123)</u>	<u>(497,282)</u>	<u>-</u>	<u>155,830</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	1,995,279	-	-
Sale of capital assets	1,461	-	-	-	-	-	-	-
Transfers in	-	2,400,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>1,461</u>	<u>2,400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,995,279</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>38,365</u>	<u>1,703,465</u>	<u>(100)</u>	<u>(199,701)</u>	<u>(364,123)</u>	<u>1,497,997</u>	<u>-</u>	<u>155,830</u>
Cash and investments - ending	<u>\$ 392,260</u>	<u>\$ 4,579,747</u>	<u>\$ 6,078</u>	<u>\$ -</u>	<u>\$ 218,217</u>	<u>\$ 1,497,997</u>	<u>\$ -</u>	<u>\$ 2,079,045</u>

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, 2018

	Curricular Materials Rental	Self- Insurance	Levy Excess	Child Care Program	Alternative ED 2016-17	Alternative ED 2017-18	Alternative ED 2018-19	Early Intervention 2018-19
Cash and investments - beginning	\$ 272,047	\$ 2,249	\$ 22,000	\$ 173,601	\$ 55,488	\$ -	\$ -	\$ -
Receipts:								
Local sources	339,411	287,863	-	326,048	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	319,423	-	-	-	-	118,791	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	1,378	-	-	-	-	-	-	-
Total receipts	660,212	287,863	-	326,048	-	118,791	-	-
Disbursements:								
Instruction	-	-	-	281,355	55,488	32,451	-	-
Support services	277,462	140,112	-	756	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	385,571	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	663,033	140,112	-	282,111	55,488	32,451	-	-
Excess (deficiency) of receipts over disbursements	(2,821)	147,751	-	43,937	(55,488)	86,340	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	2,201	-	-	-	-	-	-	-
Transfers in	161,227	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	163,428	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	160,607	147,751	-	43,937	(55,488)	86,340	-	-
Cash and investments - ending	\$ 432,654	\$ 150,000	\$ 22,000	\$ 217,538	\$ -	\$ 86,340	\$ -	\$ -

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, 2018

	Lily Counseling Initiative	Lowe's Toolbox For Education	CIESC PD Grant	PLTW Gateway Computer Science	Coca-Cola Bottling	District Fundraisers	UWCI Student Success 2016-17	Naviance Education Adv Award
Cash and investments - beginning	\$ 18,842	\$ -	\$ -	\$ -	\$ 15,777	\$ 425	\$ (35,968)	\$ 1,000
Receipts:								
Local sources	-	-	-	-	22,500	-	35,968	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,827	-	-
Total receipts	-	-	-	-	22,500	2,827	35,968	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	1,000
Support services	18,842	-	-	-	26,213	2,220	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	18,842	-	-	-	26,213	2,220	-	1,000
Excess (deficiency) of receipts over disbursements	(18,842)	-	-	-	(3,713)	607	35,968	(1,000)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(18,842)	-	-	-	(3,713)	607	35,968	(1,000)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 12,064	\$ 1,032	\$ -	\$ -

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, 2018

	Wal-Mart/ DTPD Crisis Kits	Drug Coalition Fund	Lily Counseling Initiative II	Prevention Matters II	Lumina Foundation/WN	HS Athletic Facility Donation	McCracken Donation/WN	Ozobot Donation/WN
Cash and investments - beginning	\$ 2,500	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ 3,476	\$ 10
Receipts:								
Local sources	-	4,529	-	-	-	15,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	4,529	-	-	-	15,000	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	2,500	1,910	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	10
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	2,500	1,910	-	-	-	-	-	10
Excess (deficiency) of receipts over disbursements	(2,500)	2,619	-	-	-	15,000	-	(10)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,500)	2,619	-	-	-	15,000	-	(10)
Cash and investments - ending	\$ -	\$ 3,159	\$ -	\$ -	\$ -	\$ 15,000	\$ 3,476	\$ -

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, 2018

	West Newton UMC Donation	ADA Fuel Up To Play 60 - GA	Police Continuing Education	Extra- Curricular Activities	Eugene Smith Scholarship Fund	Richard H. Crosser Scholarship	Hometown Grant - MS	Lumina/ Semmler Donation - WN
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 36,221	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	1,500	-	1,914	10,000	1,100
Intermediate sources	-	-	48	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	48	1,500	-	1,914	10,000	1,100
Disbursements:								
Instruction	-	-	-	-	-	-	4,068	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	1,500	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	30,221	1,914	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,500	30,221	1,914	4,068	-
Excess (deficiency) of receipts over disbursements	-	-	48	-	(30,221)	-	5,932	1,100
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	-	-	48	-	(30,221)	-	5,932	1,100
Cash and investments - ending	\$ -	\$ -	\$ 48	\$ -	\$ 6,000	\$ -	\$ 5,932	\$ 1,100

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, 2018

	City of Indianapolis Grant	CICF College Readiness 2014-15	CICF Aspiration Into Action	Cell Computer Science Pathway	Prevention Matters Grant	Media CTR Enhancement 2017-18	Media CTR Enhancement 2018-19	Formative Assessment
Cash and investments - beginning	\$ -	\$ 3,585	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	31,083	-	-	15,000	30,000	10,500	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	77,408
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>31,083</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>30,000</u>	<u>10,500</u>	<u>-</u>	<u>77,408</u>
Disbursements:								
Instruction	-	3,585	13,409	-	-	-	-	-
Support services	2,854	-	26,473	10,526	9,941	10,500	-	77,408
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>2,854</u>	<u>3,585</u>	<u>39,882</u>	<u>10,526</u>	<u>9,941</u>	<u>10,500</u>	<u>-</u>	<u>77,408</u>
Excess (deficiency) of receipts over disbursements	<u>28,229</u>	<u>(3,585)</u>	<u>(39,882)</u>	<u>4,474</u>	<u>20,059</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>28,229</u>	<u>(3,585)</u>	<u>(39,882)</u>	<u>4,474</u>	<u>20,059</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 28,229</u>	<u>\$ -</u>	<u>\$ 10,118</u>	<u>\$ 4,474</u>	<u>\$ 20,059</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2018

	High Ability Grant 2016-17	High Ability Grant 2017-18	Medicaid Reimbursement	Medicaid/ Cummins PBIS 2015-16	Medicaid/ Cummins PBIS 2016-17	Secured Schools Safety Grant	Stem K-6 Acceleration Grant	NESP 2017-18
Cash and investments - beginning	\$ 20,131	\$ -	\$ 689,565	\$ 22,877	\$ 115,690	\$ (50,000)	\$ -	\$ -
Receipts:								
Local sources	-	-	3,904	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	51,597	255,137	-	-	50,000	-	76,599
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	51,597	259,041	-	-	50,000	-	76,599
Disbursements:								
Instruction	20,131	38,038	-	-	-	-	-	56,917
Support services	-	-	129,133	22,877	58,052	39,750	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	22,041	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	20,131	38,038	151,174	22,877	58,052	39,750	-	56,917
Excess (deficiency) of receipts over disbursements	(20,131)	13,559	107,867	(22,877)	(58,052)	10,250	-	19,682
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(96,084)	-	-	-	-	-
Total other financing sources (uses)	-	-	(96,084)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(20,131)	13,559	11,783	(22,877)	(58,052)	10,250	-	19,682
Cash and investments - ending	\$ -	\$ 13,559	\$ 701,348	\$ -	\$ 57,638	\$ (39,750)	\$ -	\$ 19,682

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, 2018

	NESP 2018-19	NESP 2016-17	School Technology	Career and Technical Performance Grant	Teacher Appreciation Grant	Performance Based Awards	SDN Grant 2016-17	High Ability Students
Cash and investments - beginning	\$ -	\$ 19,143	\$ 3,067	\$ 6,163	\$ -	\$ -	\$ (15,601)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	7,770	12,615	-	200,095	21,457	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	7,770	12,615	-	200,095	21,457	-
Disbursements:								
Instruction	-	19,143	-	4,548	-	200,095	-	-
Support services	-	-	8,067	10,712	-	-	5,856	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	19,143	8,067	15,260	-	200,095	5,856	-
Excess (deficiency) of receipts over disbursements	-	(19,143)	(297)	(2,645)	-	-	15,601	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(19,143)	(297)	(2,645)	-	-	15,601	-
Cash and investments - ending	\$ -	\$ -	\$ 2,770	\$ 3,518	\$ -	\$ -	\$ -	\$ -

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, 2018

	Summer ELearning Grant	Senator David Ford Technology	Project Lead the Way	State Connectivity Grant	Liability Insurance Claim Fund	One On One Tech Initiative	Title I School Improvement	Title I SIG 2017-18
Cash and investments - beginning	\$ -	\$ (45,552)	\$ -	\$ -	\$ 49,820	\$ 44,027	\$ (51,147)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	66,448	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	127,041	80,000
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	38,932	-	-	-
Total receipts	-	66,448	-	-	38,932	-	127,041	80,000
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	21,773	-	-	26,738	-	75,894	80,000
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	48	-	-	-	44,027	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	21,821	-	-	26,738	44,027	75,894	80,000
Excess (deficiency) of receipts over disbursements	-	44,627	-	-	12,194	(44,027)	51,147	-
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	-	44,627	-	-	12,194	(44,027)	51,147	-
Cash and investments - ending	\$ -	\$ (925)	\$ -	\$ -	\$ 62,014	\$ -	\$ -	\$ -

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, 2018

	Title I SIG 2018-19	Title I 2016-17	Title I 2017-18	Title I 2018-19	Part B 611 FY 2018	Part B 611 FY 2019	Title IV Student Support FY18	21st CTRY/ Club Phoenix 16-17
Cash and investments - beginning	\$ -	\$ (157,748)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	262,805	953,553	-	-	-	-	3,375
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	262,805	953,553	-	-	-	-	3,375
Disbursements:								
Instruction	-	37,300	266,665	-	-	-	-	-
Support services	-	62,424	788,372	-	-	-	-	-
Noninstructional services	-	5,333	29,101	-	-	-	-	3,375
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	105,057	1,084,138	-	-	-	-	3,375
Excess (deficiency) of receipts over disbursements	-	157,748	(130,585)	-	-	-	-	-
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	-	157,748	(130,585)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (130,585)	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2018

	21st CTRY/ Club Phoenix 17-18	Drug Free Coalition 2017-18	Title II Part A 2015-17	Title II Part A 2016-18	Title III 2017-18	Title III 2018-19	Title III 2015-16	Title III 2016-17
Cash and investments - beginning	\$ (5,459)	\$ -	\$ (11,395)	\$ (2,498)	\$ -	\$ -	\$ -	\$ (3,059)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	112,169	49,850	74,882	151,089	35,335	-	2,010	15,657
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	112,169	49,850	74,882	151,089	35,335	-	2,010	15,657
Disbursements:								
Instruction	-	-	-	-	38,106	-	-	12,598
Support services	10,000	-	61,310	148,591	-	-	2,010	-
Noninstructional services	96,710	80,386	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	2,177	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	106,710	80,386	63,487	148,591	38,106	-	2,010	12,598
Excess (deficiency) of receipts over disbursements	5,459	(30,536)	11,395	2,498	(2,771)	-	-	3,059
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,459	(30,536)	11,395	2,498	(2,771)	-	-	3,059
Cash and investments - ending	\$ -	\$ (30,536)	\$ -	\$ -	\$ (2,771)	\$ -	\$ -	\$ -

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, 2018

	TSL Incentive Grant	TSL Incentive 2018-19	Drug Free Coalition 2018-19	Petty Cash	Payroll Withholding	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 50	\$ 133,642	\$ 15,278,463
Receipts:						
Local sources	-	-	-	-	-	31,341,348
Intermediate sources	-	-	-	-	-	48
State sources	-	-	-	-	-	47,144,540
Federal sources	29,302	-	-	-	-	5,566,163
Temporary loans	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	2,000,000
Other receipts	-	-	-	-	11,221,955	11,266,728
Total receipts	29,302	-	-	-	11,221,955	97,318,827
Disbursements:						
Instruction	-	-	-	-	11,211,809	42,744,893
Support services	196,670	-	-	-	-	25,009,070
Noninstructional services	-	-	-	-	-	5,130,770
Facilities acquisition and construction	-	-	-	-	-	3,936,808
Debt service	-	-	-	-	-	13,986,705
Nonprogrammed charges	-	-	-	-	-	412,174
Interfund loans	-	-	-	-	-	2,000,000
Total disbursements	196,670	-	-	-	11,211,809	93,220,420
Excess (deficiency) of receipts over disbursements	(167,368)	-	-	-	10,146	4,098,407
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	1,995,279
Sale of capital assets	-	-	-	-	-	3,662
Transfers in	-	-	-	-	-	2,695,786
Transfers out	-	-	-	-	-	(2,695,786)
Total other financing sources (uses)	-	-	-	-	-	1,998,941
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(167,368)	-	-	-	10,146	6,097,348
Cash and investments - ending	\$ (167,368)	\$ -	\$ -	\$ 50	\$ 143,788	\$ 21,375,811

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, 2019

	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Capital Projects	School Transportation
Cash and investments - beginning	\$ 3,536,081	\$ -	\$ 1,757,838	\$ 1,223,388	\$ -	\$ -	\$ 2,162,922	\$ 2,270,583
Receipts:								
Local sources	413,766	139,872	5,027,629	14,526,773	172,545	3,966,031	1,777,480	1,016,812
Intermediate sources	-	-	-	-	-	-	-	-
State sources	23,075,741	23,270,293	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	700,000	-	-	-	-	-
Other receipts	-	1,374	-	-	-	8,026	-	-
Total receipts	<u>23,489,507</u>	<u>23,411,539</u>	<u>5,727,629</u>	<u>14,526,773</u>	<u>172,545</u>	<u>3,974,057</u>	<u>1,777,480</u>	<u>1,016,812</u>
Disbursements:								
Instruction	15,276,792	15,695,159	-	-	-	-	-	-
Support services	6,984,378	3,810,379	4,295,122	1,548	-	5,330,502	1,091,946	319,945
Noninstructional services	407,600	233,234	-	-	-	166,639	-	-
Facilities acquisition and construction	-	-	459,756	-	-	478,221	1,288,162	45,003
Debt service	-	-	-	13,661,839	333,567	-	-	-
Nonprogrammed charges	237,431	30,318	-	-	-	76,201	-	3,058
Interfund loans	-	-	900,000	-	-	-	-	-
Total disbursements	<u>22,906,201</u>	<u>19,769,090</u>	<u>5,654,878</u>	<u>13,663,387</u>	<u>333,567</u>	<u>6,051,563</u>	<u>2,380,108</u>	<u>368,006</u>
Excess (deficiency) of receipts over disbursements	<u>583,306</u>	<u>3,642,449</u>	<u>72,751</u>	<u>863,386</u>	<u>(161,022)</u>	<u>(2,077,506)</u>	<u>(602,628)</u>	<u>648,806</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	3,000	-	-
Transfers in	210,000	3,317,359	-	-	161,022	8,981,211	-	-
Transfers out	(4,329,387)	(3,988,000)	-	(214,983)	-	-	(1,560,294)	(2,919,389)
Total other financing sources (uses)	<u>(4,119,387)</u>	<u>(670,641)</u>	<u>-</u>	<u>(214,983)</u>	<u>161,022</u>	<u>8,984,211</u>	<u>(1,560,294)</u>	<u>(2,919,389)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(3,536,081)</u>	<u>2,971,808</u>	<u>72,751</u>	<u>648,403</u>	<u>-</u>	<u>6,906,705</u>	<u>(2,162,922)</u>	<u>(2,270,583)</u>
Cash and investments - ending	\$ -	\$ 2,971,808	\$ 1,830,589	\$ 1,871,791	\$ -	\$ 6,906,705	\$ -	\$ -

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, 2019

	School Bus Replacement	Local Rainy Day	2015 Liberty Renovation	DTSE 2nd Floor Renovations	2016 Campus Outdoor Facilities	DTSE Phase III Renovations	DTSE Phase IV Renovations	School Lunch
Cash and investments - beginning	\$ 392,260	\$ 4,579,747	\$ 6,078	\$ -	\$ 218,217	\$ 1,497,997	\$ -	\$ 2,079,045
Receipts:								
Local sources	321,268	74,616	-	-	-	-	-	895,244
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	27,369
Federal sources	-	-	-	-	-	-	-	3,860,792
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	900,000	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	216
Total receipts	<u>321,268</u>	<u>974,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,783,621</u>
Disbursements:								
Instruction	-	(1)	-	-	-	-	-	-
Support services	-	780,323	-	-	-	-	-	40,026
Noninstructional services	-	-	-	-	-	-	-	4,261,573
Facilities acquisition and construction	-	180,457	-	-	200,566	1,497,997	344,269	525,825
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	151,981
Interfund loans	-	700,000	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>1,660,779</u>	<u>-</u>	<u>-</u>	<u>200,566</u>	<u>1,497,997</u>	<u>344,269</u>	<u>4,979,405</u>
Excess (deficiency) of receipts over disbursements	<u>321,268</u>	<u>(686,163)</u>	<u>-</u>	<u>-</u>	<u>(200,566)</u>	<u>(1,497,997)</u>	<u>(344,269)</u>	<u>(195,784)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	2,705,269	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	1,100,000	-	-	-	-	-	2,200,000
Transfers out	(713,528)	-	-	-	-	-	-	(2,410,000)
Total other financing sources (uses)	<u>(713,528)</u>	<u>1,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,705,269</u>	<u>(210,000)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(392,260)</u>	<u>413,837</u>	<u>-</u>	<u>-</u>	<u>(200,566)</u>	<u>(1,497,997)</u>	<u>2,361,000</u>	<u>(405,784)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,993,584</u>	<u>\$ 6,078</u>	<u>\$ -</u>	<u>\$ 17,651</u>	<u>\$ -</u>	<u>\$ 2,361,000</u>	<u>\$ 1,673,261</u>

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, 2019

	Curricular Materials Rental	Self- Insurance	Levy Excess	Child Care Program	Alternative ED 2016-17	Alternative ED 2017-18	Alternative ED 2018-19	Early Intervention 2018-19
Cash and investments - beginning	\$ 432,654	\$ 150,000	\$ 22,000	\$ 217,538	\$ -	\$ 86,340	\$ -	\$ -
Receipts:								
Local sources	499,506	378,989	-	254,946	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	360,763	-	-	-	-	-	119,483	26,355
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	1,099	-	-	-	-	-	-	-
Total receipts	<u>861,368</u>	<u>378,989</u>	<u>-</u>	<u>254,946</u>	<u>-</u>	<u>-</u>	<u>119,483</u>	<u>26,355</u>
Disbursements:								
Instruction	-	57,897	-	279,512	-	86,340	119,483	9,921
Support services	616,212	141,738	-	1,670	-	-	-	-
Noninstructional services	-	4,354	-	-	-	-	-	-
Facilities acquisition and construction	522,419	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>1,138,631</u>	<u>203,989</u>	<u>-</u>	<u>281,182</u>	<u>-</u>	<u>86,340</u>	<u>119,483</u>	<u>9,921</u>
Excess (deficiency) of receipts over disbursements	<u>(277,263)</u>	<u>175,000</u>	<u>-</u>	<u>(26,236)</u>	<u>-</u>	<u>(86,340)</u>	<u>-</u>	<u>16,434</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	486	-	-	-	-	-	-	-
Transfers in	214,983	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>215,469</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(61,794)</u>	<u>175,000</u>	<u>-</u>	<u>(26,236)</u>	<u>-</u>	<u>(86,340)</u>	<u>-</u>	<u>16,434</u>
Cash and investments - ending	<u>\$ 370,860</u>	<u>\$ 325,000</u>	<u>\$ 22,000</u>	<u>\$ 191,302</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,434</u>

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, 2019

	Lily Counseling Initiative	Lowe's Toolbox For Education	CIESC PD Grant	PLTW Gateway Computer Science	Coca-Cola Bottling	District Fundraisers	UWCI Student Success 2016-17	Naviance Education Adv Award
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 12,064	\$ 1,032	\$ -	\$ -
Receipts:								
Local sources	-	4,930	11,250	10,000	23,819	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	7,054	-	-
Total receipts	-	4,930	11,250	10,000	23,819	7,054	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	875	-	29,584	7,677	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	875	-	29,584	7,677	-	-
Excess (deficiency) of receipts over disbursements	-	4,930	10,375	10,000	(5,765)	(623)	-	-
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	-	4,930	10,375	10,000	(5,765)	(623)	-	-
Cash and investments - ending	\$ -	\$ 4,930	\$ 10,375	\$ 10,000	\$ 6,299	\$ 409	\$ -	\$ -

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, 2019

	Wal-Mart/ DTPD Crisis Kits	Drug Coalition Fund	Lily Counseling Initiative II	Prevention Matters II	Lumina Foundation/WN	HS Athletic Facility Donation	McCracken Donation/WN	Ozobot Donation/WN
Cash and investments - beginning	\$ -	\$ 3,159	\$ -	\$ -	\$ -	\$ 15,000	\$ 3,476	\$ -
Receipts:								
Local sources	-	12,581	671,300	146,347	1,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	12,581	671,300	146,347	1,000	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	4,886	168,725	119,747	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	595	15,000	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	4,886	168,725	119,747	595	15,000	-	-
Excess (deficiency) of receipts over disbursements	-	7,695	502,575	26,600	405	(15,000)	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	15,723	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	15,723	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	7,695	502,575	42,323	405	(15,000)	-	-
Cash and investments - ending	\$ -	\$ 10,854	\$ 502,575	\$ 42,323	\$ 405	\$ -	\$ 3,476	\$ -

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, 2019

	West Newton UMC Donation	ADA Fuel Up To Play 60 - GA	Police Continuing Education	Extra- Curricular Activities	Eugene Smith Scholarship Fund	Richard H. Crosser Scholarship	Hometown Grant - MS	Lumina/ Semmler Donation - WN
Cash and investments - beginning	\$ -	\$ -	\$ 48	\$ -	\$ 6,000	\$ -	\$ 5,932	\$ 1,100
Receipts:								
Local sources	2,000	3,000	-	-	-	1,750	-	-
Intermediate sources	-	-	260	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,000</u>	<u>3,000</u>	<u>260</u>	<u>-</u>	<u>-</u>	<u>1,750</u>	<u>-</u>	<u>-</u>
Disbursements:								
Instruction	834	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	3,000	-	-	-	-	-	1,100
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	6,000	1,750	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>834</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>1,750</u>	<u>-</u>	<u>1,100</u>
Excess (deficiency) of receipts over disbursements	<u>1,166</u>	<u>-</u>	<u>260</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>(1,100)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,166</u>	<u>-</u>	<u>260</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>(1,100)</u>
Cash and investments - ending	<u>\$ 1,166</u>	<u>\$ -</u>	<u>\$ 308</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,932</u>	<u>\$ -</u>

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, 2019

	City of Indianapolis Grant	CICF College Readiness 2014-15	CICF Aspiration Into Action	Cell Computer Science Pathway	Prevention Matters Grant	Media CTR Enhancement 2017-18	Media CTR Enhancement 2018-19	Formative Assessment
Cash and investments - beginning	\$ 28,229	\$ -	\$ 10,118	\$ 4,474	\$ 20,059	\$ -	\$ -	\$ -
Receipts:								
Local sources	50,000	-	-	-	-	-	10,500	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	78,400
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	50,000	-	-	-	-	-	10,500	78,400
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	25,680	-	10,118	3,289	4,336	-	10,500	78,400
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	25,680	-	10,118	3,289	4,336	-	10,500	78,400
Excess (deficiency) of receipts over disbursements	24,320	-	(10,118)	(3,289)	(4,336)	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(15,723)	-	-	-
Total other financing sources (uses)	-	-	-	-	(15,723)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	24,320	-	(10,118)	(3,289)	(20,059)	-	-	-
Cash and investments - ending	\$ 52,549	\$ -	\$ -	\$ 1,185	\$ -	\$ -	\$ -	\$ -

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, 2019

	High Ability Grant 2016-17	High Ability Grant 2017-18	Medicaid Reimbursement	Medicaid/ Cummins PBIS 2015-16	Medicaid/ Cummins PBIS 2016-17	Secured Schools Safety Grant	Stem K-6 Acceleration Grant	NESP 2017-18
Cash and investments - beginning	\$ -	\$ 13,559	\$ 701,348	\$ -	\$ 57,638	\$ (39,750)	\$ -	\$ 19,682
Receipts:								
Local sources	-	-	30,400	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	69,147	-	-	50,000	50,000	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	99,547	-	-	50,000	50,000	-
Disbursements:								
Instruction	-	13,559	-	-	-	-	50,000	19,682
Support services	-	-	237,331	-	32,464	60,250	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	13,559	237,331	-	32,464	60,250	50,000	19,682
Excess (deficiency) of receipts over disbursements	-	(13,559)	(137,784)	-	(32,464)	(10,250)	-	(19,682)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(48,995)	-	-	-	-	-
Total other financing sources (uses)	-	-	(48,995)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(13,559)	(186,779)	-	(32,464)	(10,250)	-	(19,682)
Cash and investments - ending	\$ -	\$ -	\$ 514,569	\$ -	\$ 25,174	\$ (50,000)	\$ -	\$ -

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, 2019

	NESP 2018-19	NESP 2016-17	School Technology	Career and Technical Performance Grant	Teacher Appreciation Grant	Performance Based Awards	SDN Grant 2016-17	High Ability Students
Cash and investments - beginning	\$ -	\$ -	\$ 2,770	\$ 3,518	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	116,237	-	-	13,236	196,285	-	-	53,592
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	116,237	-	-	13,236	196,285	-	-	53,592
Disbursements:								
Instruction	67,107	-	-	8,377	196,285	-	-	35,989
Support services	-	-	2,770	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	67,107	-	2,770	8,377	196,285	-	-	35,989
Excess (deficiency) of receipts over disbursements	49,130	-	(2,770)	4,859	-	-	-	17,603
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	49,130	-	(2,770)	4,859	-	-	-	17,603
Cash and investments - ending	\$ 49,130	\$ -	\$ -	\$ 8,377	\$ -	\$ -	\$ -	\$ 17,603

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, 2019

	Summer ELearning Grant	Senator David Ford Technology	Project Lead the Way	State Connectivity Grant	Liability Insurance Claim Fund	One On One Tech Initiative	Title I School Improvement	Title I SIG 2017-18
Cash and investments - beginning	\$ -	\$ (925)	\$ -	\$ -	\$ 62,014	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	5,084	-	7,000	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	55,337	281,505	-	-
Total receipts	-	5,084	-	7,000	55,337	281,505	-	-
Disbursements:								
Instruction	-	-	8,200	-	-	-	-	-
Support services	6,907	4,159	-	3,285	23,337	504,849	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	61,571	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	6,907	4,159	8,200	3,285	84,908	504,849	-	-
Excess (deficiency) of receipts over disbursements	(6,907)	925	(8,200)	3,715	(29,571)	(223,344)	-	-
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	(6,907)	925	(8,200)	3,715	(29,571)	(223,344)	-	-
Cash and investments - ending	\$ (6,907)	\$ -	\$ (8,200)	\$ 3,715	\$ 32,443	\$ (223,344)	\$ -	\$ -

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, 2019

	Title I SIG 2018-19	Title I 2016-17	Title I 2017-18	Title I 2018-19	Part B 611 FY 2018	Part B 611 FY 2019	Title IV Student Support FY18	21st CTRY/ Club Phoenix 16-17
Cash and investments - beginning	\$ -	\$ -	\$ (130,585)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	8,750	-	387,972	1,049,032	19,280	206,647	5,569	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>8,750</u>	<u>-</u>	<u>387,972</u>	<u>1,049,032</u>	<u>19,280</u>	<u>206,647</u>	<u>5,569</u>	<u>-</u>
Disbursements:								
Instruction	-	-	66,055	835,874	-	264,499	39,427	-
Support services	44,722	-	183,421	322,999	198,680	-	16,978	-
Noninstructional services	-	-	7,911	29,007	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>44,722</u>	<u>-</u>	<u>257,387</u>	<u>1,187,880</u>	<u>198,680</u>	<u>264,499</u>	<u>56,405</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(35,972)</u>	<u>-</u>	<u>130,585</u>	<u>(138,848)</u>	<u>(179,400)</u>	<u>(57,852)</u>	<u>(50,836)</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(35,972)</u>	<u>-</u>	<u>130,585</u>	<u>(138,848)</u>	<u>(179,400)</u>	<u>(57,852)</u>	<u>(50,836)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (35,972)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (138,848)</u>	<u>\$ (179,400)</u>	<u>\$ (57,852)</u>	<u>\$ (50,836)</u>	<u>\$ -</u>

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, 2019

	21st CTRY/ Club Phoenix 17-18	Drug Free Coalition 2017-18	Title II Part A 2015-17	Title II Part A 2016-18	Title III 2017-18	Title III 2018-19	Title III 2015-16	Title III 2016-17
Cash and investments - beginning	\$ -	\$ (30,536)	\$ -	\$ -	\$ (2,771)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	75,163	-	-	13,569	34,783	-	7,913
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	75,163	-	-	13,569	34,783	-	7,913
Disbursements:								
Instruction	-	-	-	-	10,798	33,596	-	3,743
Support services	-	-	-	-	-	3,626	-	4,170
Noninstructional services	-	44,627	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	144	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	44,627	-	-	10,798	37,366	-	7,913
Excess (deficiency) of receipts over disbursements	-	30,536	-	-	2,771	(2,583)	-	-
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	-	30,536	-	-	2,771	(2,583)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,583)	\$ -	\$ -

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, 2019

	TSL Incentive Grant	TSL Incentive 2018-19	Drug Free Coalition 2018-19	Petty Cash	Payroll Withholding	Totals
Cash and investments - beginning	\$ (167,368)	\$ -	\$ -	\$ 50	\$ 143,788	\$ 21,375,811
Receipts:						
Local sources	-	-	-	-	-	30,444,354
Intermediate sources	-	-	-	-	-	260
State sources	-	-	-	-	-	47,518,985
Federal sources	759,720	671,251	56,162	-	-	7,156,603
Temporary loans	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	1,600,000
Other receipts	-	-	-	-	11,446,978	11,801,589
Total receipts	<u>759,720</u>	<u>671,251</u>	<u>56,162</u>	<u>-</u>	<u>11,446,978</u>	<u>98,521,791</u>
Disbursements:						
Instruction	-	-	-	-	11,450,003	44,629,131
Support services	592,352	1,028,726	81,459	-	-	27,230,091
Noninstructional services	-	-	-	-	-	5,154,945
Facilities acquisition and construction	-	-	-	-	-	5,624,085
Debt service	-	-	-	-	-	13,995,406
Nonprogrammed charges	-	-	-	-	-	506,739
Interfund loans	-	-	-	-	-	1,600,000
Total disbursements	<u>592,352</u>	<u>1,028,726</u>	<u>81,459</u>	<u>-</u>	<u>11,450,003</u>	<u>98,740,397</u>
Excess (deficiency) of receipts over disbursements	<u>167,368</u>	<u>(357,475)</u>	<u>(25,297)</u>	<u>-</u>	<u>(3,025)</u>	<u>(218,606)</u>
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	2,705,269
Sale of capital assets	-	-	-	-	-	3,486
Transfers in	-	-	-	-	-	16,200,298
Transfers out	-	-	-	-	-	(16,200,299)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,708,754</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>167,368</u>	<u>(357,475)</u>	<u>(25,297)</u>	<u>-</u>	<u>(3,025)</u>	<u>2,490,148</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (357,475)</u>	<u>\$ (25,297)</u>	<u>\$ 50</u>	<u>\$ 140,763</u>	<u>\$ 23,865,959</u>

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METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 2,225,195</u>	<u>\$ 454,815</u>

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 SCHEDULE OF LEASES AND DEBT
 June 30, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Decatur Township Multi-Building Corporation	DTSE 3rd Floor & Cafeteria Reno - 2019	\$ 160,000	11/13/2018	1/15/2030
Decatur Township Multi-Building Corporation	DELC Construction SD & WN Reno DCHS Outdoor Facility - 2016	6,097,500	9/15/2016	1/15/2023
Decatur Township Multi-Building Corporation	High School & DTSE Renovation - 2015	4,890,000	2/24/2015	1/15/2029
Decatur Township Multi-Building Corporation	DTSE 2nd & 3rd Floor Renovation - 2017	387,500	2/24/2015	1/15/2028
Decatur Township Multi-Building Corporation	Capital Appreciation Bond - 1999	1,150,000	2/28/2005	1/15/2021
Decatur Township Multi-Building Corporation	DTSE 2nd Floor Renovation - 2016	220,000	2/24/2015	1/15/2027
MSD of Decatur Township	IP Phone & Software Lease	116,620	5/17/2019	6/17/2023
MSD of Decatur Township	i-Pad Phase 1 2nd Lease	418,452	4/20/2018	11/15/2021
MSD of Decatur Township	i-Pad Phase 2 2nd Lease	298,404	1/15/2019	11/15/2021
MSD of Decatur Township	i-Pad Phase 2 Lease	125,249	4/5/2016	11/15/2019
MSD of Decatur Township	i-Pad Phase 3 Lease	124,679	5/15/2017	11/15/2020
Total governmental activities		<u>13,988,404</u>		
Total of annual lease payments		<u>\$ 13,988,404</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	MSD of Decatur Township GO Bonds Campus Improvements - 2016	\$ 340,000	\$ 343,400
General obligation bonds	MSD of Decatur Township GO Bonds LEE Addition - 2015	1,475,000	233,538
Notes and loans payable	Common School - A0420	278,990	80,210
Notes and loans payable	Common School - A0425	700,000	226,000
Total governmental activities		<u>2,793,990</u>	<u>883,148</u>
Totals		<u>\$ 2,793,990</u>	<u>\$ 883,148</u>

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2019

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	\$ 5,160,292
Buildings	223,345,911
Improvements other than buildings	10,091,141
Machinery, equipment, and vehicles	<u>14,293,707</u>
Total governmental activities	<u>252,891,051</u>
Total capital assets	<u><u>\$ 252,891,051</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/>.