

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GREENSBURG COMMUNITY SCHOOLS

DECATUR COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED

04/21/2021

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.....	18-53
Schedule of Payables and Receivables	55
Schedule of Leases and Debt	56
Schedule of Capital Assets.....	57
Other Reports.....	58

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cindy Navarra Andrea Phillips	07-01-18 to 11-15-19 11-16-19 to 06-30-21
Superintendent of Schools	Thomas Hunter	07-01-18 to 06-30-21
President of the School Board	Gail Rueff Mark Wolter	07-01-18 to 06-30-19 07-01-19 to 06-30-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GREENSBURG COMMUNITY SCHOOLS, DECATUR COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Greensburg Community Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2018 to June 30, 2020, 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 the 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, 2018 to June 30, 2020.

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, 2018 to June 30, 2020, 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 April 15, 2021, 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

April 15, 2021

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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GREENSBURG COMMUNITY SCHOOLS
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
General	\$ 4,490,194	\$ 7,424,395	\$ 7,688,669	\$ (4,225,920)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	7,402,080	6,388,958	2,875,920	3,889,042	15,253,775	13,137,137	(2,040,000)	3,965,680
Debt Service	1,417,474	2,861,861	2,823,595	(44,377)	1,411,363	2,831,360	2,829,479	(99,435)	1,313,809
Operations	-	2,597,172	3,318,654	3,822,246	3,100,764	4,746,237	6,792,121	2,040,000	3,094,880
Capital Projects	1,291,950	1,614,809	1,332,860	(1,573,899)	-	-	-	-	-
School Transportation	1,031,169	562,659	725,178	(868,650)	-	-	-	-	-
School Bus Replacement	10,679	92,035	75,000	(27,714)	-	-	-	-	-
Local Rainy Day	1,423,158	75,000	-	-	1,498,158	-	230,273	-	1,267,885
Jr High HVAC Project	11,252	-	10,214	-	1,038	-	1,038	-	-
School Lunch	123,388	1,321,334	1,285,275	-	159,447	1,222,300	1,218,898	-	162,849
Curricular Materials Rental	183,644	332,549	311,955	44,377	248,615	286,404	230,506	99,435	403,948
Repair and Replacement	-	1,302,200	1,302,200	-	-	-	-	-	-
Other Local Funds	-	-	-	-	-	20,405	20,405	-	-
Educational License Plates	3,319	131	-	-	3,450	94	-	-	3,544
Literacy Early Intervention 17-18	7,122	-	7,122	-	-	-	-	-	-
GCSC Community Foundation Awards	-	-	198	-	(198)	750	515	-	37
Jr Hi Plastic Bag Mats Grant	-	-	-	-	-	292	269	-	23
Jh Esports Grant	-	-	-	-	-	600	585	-	15
Elementary Nurse's Clinic Donation	-	-	-	-	-	710	-	-	710
Thank-A-Teacher Grant - B.Meyer	-	-	-	-	-	359	359	-	-
Knights Of St. John Spec. Ed. Donation - Elem	-	-	-	-	-	1,354	532	-	822
National Energy Foundation Grant	-	-	-	-	-	-	55	235	180
JH Student Council Grant	-	-	-	-	-	-	26	26	-
Elementary School Book Donation	-	-	-	-	-	-	55	55	-
Project Lead The Way Grant	-	-	-	-	-	3,600	2,400	-	1,200
Eco Challenge - Tri-Kappa Donation	-	-	-	-	-	1,500	-	-	1,500
Honda Cafeteria Grant	-	-	-	-	-	16,675	16,675	-	-
Jh Fca Grant	-	-	-	-	-	500	-	-	500
Goddard Scholarship	177,677	19,919	14,435	-	183,161	19,894	12,432	-	190,623
Goddard Prize Endowments	161,809	19,919	12,778	-	168,950	22,229	13,070	-	178,109
Risk Scholarship	1,613	3	500	-	1,116	127	625	-	618
Shriver Scholarship	18,874	47	500	-	18,421	41	500	-	17,962
Melinda Bausback Scholarship	138	-	138	-	-	-	-	-	-
Class Of '21 Scholarship	215	1	-	-	216	1	-	-	217
Class Of '59,'60,'61, & '63	1,447	3	500	-	950	1	500	-	451
Freeland Award	599	2	40	-	561	1	-	-	562
Robert French Scholarship	32,799	282	1,000	-	32,081	172	1,000	-	31,253
Goodman Memorial Scholarship	2,107	5	-	-	2,112	5	-	-	2,117
Hamilton Scholarship	373	-	373	-	-	-	-	-	-
Sara Kinker Memorial Scholar	9,096	422	500	-	9,018	921	500	-	9,439
Lillian Knox Scholarship	7,053	17	500	-	6,570	14	500	-	6,084
Lowe's Scholarship	23,128	56	1,000	-	22,184	49	1,000	-	21,233

GREENSBURG COMMUNITY SCHOOLS
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
Mowrey Awards	3,193	8	-	-	3,201	7	-	-	3,208
Sefton Scholarship	986	2	-	-	988	2	-	-	990
Remy Scholarship	23,427	57	1,500	-	21,984	47	2,000	-	20,031
Jean Childress Music Trust	1,000	-	-	-	1,000	-	-	-	1,000
Picker Scholarship	13,792	30	3,000	-	10,822	18	3,000	-	7,840
Phil Chapple Ag Scholarship	2,653	6	500	-	2,159	5	500	-	1,664
Teacher Scholarship Fund	251	-	251	-	-	-	-	-	-
Smith Foundation Kindergarten Grant	-	893	907	-	(14)	834	820	-	-
Good News Club	50	-	-	-	50	-	50	-	-
Foundation Grant - Hausman	10	-	-	-	10	-	10	-	-
Childress Foundation Music Grant	216	5,614	5,911	-	(81)	5,342	5,261	-	-
Donation - Delta Theta Tau	267	-	-	-	267	-	267	-	-
Jr Hi Student Council Grant	1,273	-	1,247	-	26	-	-	(26)	-
Kula Loyalty Program	4	-	-	-	4	-	-	1	5
Watering Station	28	-	-	-	28	-	28	-	-
National Energy Foundation	101	260	53	-	308	180	253	(235)	-
DuPont Pioneer Case Teacher Scholarship	2,000	-	-	-	2,000	-	2,000	-	-
Honda Donation	2,200	500	-	-	2,700	-	1,745	-	955
EWIN Grant	15,000	-	10,813	-	4,187	-	4,187	-	-
Ed Daihl Elementary Fund	-	1,129	-	-	1,129	-	1,129	-	-
Elementary Scholastic Book Donation	-	55	-	-	55	-	-	(55)	-
Jr High Daisy Grant	-	700	700	-	-	-	-	-	-
Elementary Therapy Dog	-	750	750	-	-	-	-	-	-
Foundation Grant - Matthews	-	1,470	1,439	-	31	-	31	-	-
Jewell Chambers Library Fund	-	-	-	-	-	1,465	1,399	-	66
Formative Assessment	-	24,563	24,563	-	-	24,791	24,791	-	-
Special Education Excess Costs	-	-	1,503	-	(1,503)	157,718	170,978	-	(14,763)
High Ability Grant 17-18	11,048	-	11,048	-	-	-	-	-	-
High Ability Grant 18-19	-	34,046	25,276	-	8,770	-	8,770	-	-
Learning Center	40,608	89,176	94,637	-	35,147	90,783	131,436	-	(5,506)
Early Childhood Education Matching Grant	-	-	-	-	-	-	6,994	-	(6,994)
STEM Acceleration Grant	-	-	-	-	-	8,946	11,347	-	(2,401)
STEM Alignment Fund	-	-	-	-	-	695	695	-	-
Early Intervention Grant 18-19	-	7,611	-	-	7,611	-	7,611	-	-
17-18 Non English Speaking Grant	1,424	-	1,424	-	-	-	-	-	-
Non-English Speaking Grant	-	7,800	-	-	7,800	-	7,800	-	-
NESP Grant 19-20	-	-	-	-	-	7,753	31	-	7,722
School Technology	2,303	6,437	3,040	(1,983)	3,717	-	3,717	-	-
Career and Technical Performance Grant	18,198	10,191	6,295	-	22,094	-	628	-	21,466
High Ability Grant 19-20	-	-	-	-	-	34,336	10,547	-	23,789
State Connectivity Grant	-	-	12,000	-	(12,000)	19,388	1,520	-	5,868
Thank A Teacher Grant	797	1,332	1,632	-	497	360	188	-	669

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 For the Years Ended June 30, 2019 and 2020

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Leadership Grant - Copple	3,756	-	-	(3,756)	-	-	-	-	-
School Safety Program	674	1,500	54	3,757	5,877	-	875	1	5,003
Dream It Do It	1,444	-	-	-	1,444	-	1,444	-	-
Back to School Bash	1,785	-	1,785	-	-	-	-	-	-
Homeland Security Grant 17-18	-	50,000	50,000	-	-	-	-	-	-
Homeland Security Grant 18 - 19	-	-	-	-	-	50,000	50,000	-	-
Greensburg Ready Program	6,548	-	6,548	-	-	-	-	-	-
Digital Learning Grant FY 19	-	-	3,971	-	(3,971)	39,454	35,483	-	-
INMAC Design & Innovation Studio	-	-	-	-	-	10,000	10,000	-	-
Digital Learning Grant FY 20	-	-	-	-	-	-	1,000	-	(1,000)
Teacher Leaders Bootcamp Grant	-	-	-	-	-	2,680	2,595	-	85
Title I 17-18	(43,817)	65,138	21,321	-	-	-	-	-	-
Title I 18-19	-	409,874	446,301	-	(36,427)	81,508	45,081	-	-
Title I 19-20	-	-	-	-	-	382,451	394,333	-	(11,882)
2017-2018 IDEA Grant	(54,277)	84,070	29,793	-	-	-	-	-	-
Pre-School Grant 17-18	(690)	3,440	2,750	-	-	-	-	-	-
IDEA 18-19	-	442,129	490,572	-	(48,443)	105,982	57,539	-	-
Pre-School Grant 18-19	-	11,709	11,953	-	(244)	2,280	2,036	-	-
IDEA 19-20	-	-	-	-	-	472,785	508,094	-	(35,309)
Pre-School Grant 19-20	-	-	-	-	-	11,595	11,676	-	(81)
Title IV 2017-19	(7,483)	73,223	69,482	-	(3,742)	1,777	(1,965)	-	-
Title IV 2018-20	-	-	-	-	-	23,231	23,231	-	-
Title IV 2019-21	-	-	-	-	-	4,196	4,196	-	-
Title II 2016-18	(5,357)	22,245	16,888	-	-	-	-	-	-
Title II 2017-19	(8,832)	63,038	65,996	-	(11,790)	16,800	5,010	-	-
Title II A 2018-20	-	-	471	-	(471)	45,329	46,592	-	(1,734)
Title II A 2019-21	-	-	-	-	-	8,321	9,505	-	(1,184)
Rural & Low Income Grant 2016-18	-	11,969	11,969	-	-	-	-	-	-
Rural & Low Income Grant 2017-19	-	39,890	42,147	-	(2,257)	2,257	-	-	-
CARES Act Education Stabilization Relief Fund	-	-	-	-	-	200,000	130,145	-	69,855
Rural Early College Network	-	-	-	-	-	188	11,045	-	(10,857)
Miscellaneous Clearing Account	536	66	-	-	602	2,305	2,377	-	530
Laptop Repairs	1,036	12,074	9,786	-	3,324	35,473	27,721	-	11,076
ID Badges	305	65	335	-	35	55	-	-	90
Device Insurance	5,569	44,961	39,230	-	11,300	15,630	26,925	-	5
Payroll Withholdings	108,526	3,662,162	3,685,241	-	85,447	3,668,400	3,642,318	-	111,529
Totals	\$ 10,580,829	\$ 30,817,084	\$ 30,517,224	\$ 1	\$ 10,880,690	\$ 29,965,737	\$ 29,968,444	\$ 2	\$ 10,877,985

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

GREENSBURG COMMUNITY SCHOOLS
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.

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

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

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

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:

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the School Corporation to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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.

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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

B. Teachers' Retirement Funds

Plan Descriptions

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

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

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

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

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

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the plan when applicable.

Financial Report

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

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

Contributions

The School Corporation contributes the employer's share to Teachers' 1996 DB 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 the INPRS Board based on actuarial valuation. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995 (Teachers' Pre-1996 DB) is considered to be an obligation of, and is paid by, the State of Indiana.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts or disbursements which appear as negative entries. This is a result of a correcting entry to reclassify grant expenditures into the subsequent year's grant fund.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants which were not received by June 30, 2019 and 2020.

Note 9. Holding Corporation

The School Corporation has entered into capital leases with the Greensburg School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2019 and 2020 totaled \$1,972,750 and \$1,971,750, respectively.

Note 10. Subsequent Events

In November of 2020, the School Corporation issued a general obligation bond (GO Bond) in the amount of \$3,700,000 to be used for renovations and improvements across the district.

Note 11. Combined Funds

Funds related to Miscellaneous Clearing Account, Laptop Repairs, ID Badges, and Payroll Withholdings were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 12. 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).

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).

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.

GREENSBURG COMMUNITY SCHOOLS
 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	Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement
Cash and investments - beginning	\$ 4,490,194	\$ -	\$ 1,417,474	\$ -	\$ 1,291,950	\$ 1,031,169	\$ 10,679
Receipts:							
Local sources	21,331	39,234	2,861,861	2,583,431	876,883	562,659	92,035
Intermediate sources	-	-	-	-	-	-	-
State sources	7,380,364	7,354,790	-	3,285	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	22,700	8,056	-	10,456	737,926	-	-
Total receipts	7,424,395	7,402,080	2,861,861	2,597,172	1,614,809	562,659	92,035
Disbursements:							
Instruction	4,632,172	4,632,658	-	-	-	-	-
Support services	2,876,436	1,523,643	-	2,863,714	883,660	725,178	-
Noninstructional services	180,061	232,657	-	17,512	-	-	-
Facilities acquisition and construction	-	-	-	437,428	449,200	-	-
Debt services	-	-	2,823,595	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	75,000
Total disbursements	7,688,669	6,388,958	2,823,595	3,318,654	1,332,860	725,178	75,000
Excess (deficiency) of receipts over disbursements	(264,274)	1,013,122	38,266	(721,482)	281,949	(162,519)	17,035
Other financing sources (uses):							
Transfers in	-	4,225,920	1,113,538	4,935,784	-	-	-
Transfers out	(4,225,920)	(1,350,000)	(1,157,915)	(1,113,538)	(1,573,899)	(868,650)	(27,714)
Total other financing sources (uses)	(4,225,920)	2,875,920	(44,377)	3,822,246	(1,573,899)	(868,650)	(27,714)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,490,194)	3,889,042	(6,111)	3,100,764	(1,291,950)	(1,031,169)	(10,679)
Cash and investments - ending	\$ -	\$ 3,889,042	\$ 1,411,363	\$ 3,100,764	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Local Rainy Day	Jr High HVAC Project	School Lunch	Curricular Materials Rental	Repair and Replacement	Other Local Funds	Educational License Plates
Cash and investments - beginning	\$ 1,423,158	\$ 11,252	\$ 123,388	\$ 183,644	\$ -	\$ -	\$ 3,319
Receipts:							
Local sources	-	-	594,500	238,944	-	-	-
Intermediate sources	-	-	-	-	-	-	131
State sources	-	-	13,369	89,295	-	-	-
Federal sources	-	-	713,465	-	-	-	-
Interfund loans	75,000	-	-	-	-	-	-
Other receipts	-	-	-	4,310	1,302,200	-	-
Total receipts	75,000	-	1,321,334	332,549	1,302,200	-	131
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	1,089	311,955	1,302,200	-	-
Noninstructional services	-	-	1,284,186	-	-	-	-
Facilities acquisition and construction	-	10,214	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	10,214	1,285,275	311,955	1,302,200	-	-
Excess (deficiency) of receipts over disbursements	75,000	(10,214)	36,059	20,594	-	-	131
Other financing sources (uses):							
Transfers in	-	-	-	44,377	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	44,377	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	75,000	(10,214)	36,059	64,971	-	-	131
Cash and investments - ending	\$ 1,498,158	\$ 1,038	\$ 159,447	\$ 248,615	\$ -	\$ -	\$ 3,450

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Literacy Early Invervention 17-18	GCSC Community Foundation Awards	Jr Hi Plastic Bag Mats Grant	Jh Esports Grant	Elementary Nurse's Clinic Donation	Thank-A- Teacher Grant - B.Meyer	Knights Of St. John Spec. Ed. Donation - Elem
Cash and investments - beginning	\$ 7,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	7,122	198	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	7,122	198	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(7,122)	(198)	-	-	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,122)	(198)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ (198)	\$ -	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	National Energy Foundation Grant	JH Student Council Grant	Elementary School Book Donation	Project Lead The Way Grant	Eco Challenge - Tri-Kappa Donation	Honda Cafeteria Grant	Jh Fca Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Goddard Scholarship	Goddard Prize Endowments	Risk Scholarship	Shriver Scholarship	Melinda Bausback Scholarship	Class Of '21 Scholarship	Class Of '59,'60,'61, & '63
Cash and investments - beginning	\$ 177,677	\$ 161,809	\$ 1,613	\$ 18,874	\$ 138	\$ 215	\$ 1,447
Receipts:							
Local sources	19,919	19,919	3	47	-	1	3
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	19,919	19,919	3	47	-	1	3
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	14,435	12,778	500	500	138	-	500
Interfund loans	-	-	-	-	-	-	-
Total disbursements	14,435	12,778	500	500	138	-	500
Excess (deficiency) of receipts over disbursements	5,484	7,141	(497)	(453)	(138)	1	(497)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,484	7,141	(497)	(453)	(138)	1	(497)
Cash and investments - ending	\$ 183,161	\$ 168,950	\$ 1,116	\$ 18,421	\$ -	\$ 216	\$ 950

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Freeland Award	Robert French Scholarship	Goodman Memorial Scholarship	Hamilton Scholarship	Sara Kinker Memorial Scholar	Lillian Knox Scholarship	Lowe's Scholarship
Cash and investments - beginning	\$ 599	\$ 32,799	\$ 2,107	\$ 373	\$ 9,096	\$ 7,053	\$ 23,128
Receipts:							
Local sources	2	282	5	-	422	17	56
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2</u>	<u>282</u>	<u>5</u>	<u>-</u>	<u>422</u>	<u>17</u>	<u>56</u>
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	40	1,000	-	373	500	500	1,000
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>40</u>	<u>1,000</u>	<u>-</u>	<u>373</u>	<u>500</u>	<u>500</u>	<u>1,000</u>
Excess (deficiency) of receipts over disbursements	<u>(38)</u>	<u>(718)</u>	<u>5</u>	<u>(373)</u>	<u>(78)</u>	<u>(483)</u>	<u>(944)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(38)</u>	<u>(718)</u>	<u>5</u>	<u>(373)</u>	<u>(78)</u>	<u>(483)</u>	<u>(944)</u>
Cash and investments - ending	<u>\$ 561</u>	<u>\$ 32,081</u>	<u>\$ 2,112</u>	<u>\$ -</u>	<u>\$ 9,018</u>	<u>\$ 6,570</u>	<u>\$ 22,184</u>

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Mowrey Awards	Sefton Scholarship	Remy Scholarship	Jean Childress Music Trust	Picker Scholarship	Phil Chapple Ag Scholarship	Teacher Scholarship Fund
Cash and investments - beginning	\$ 3,193	\$ 986	\$ 23,427	\$ 1,000	\$ 13,792	\$ 2,653	\$ 251
Receipts:							
Local sources	8	2	57	-	30	6	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	8	2	57	-	30	6	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	1,500	-	3,000	500	251
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	1,500	-	3,000	500	251
Excess (deficiency) of receipts over disbursements	8	2	(1,443)	-	(2,970)	(494)	(251)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8	2	(1,443)	-	(2,970)	(494)	(251)
Cash and investments - ending	\$ 3,201	\$ 988	\$ 21,984	\$ 1,000	\$ 10,822	\$ 2,159	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Smith Foundation Kindergarten Grant	Good News Club	Foundation Grant - Hausman	Childress Foundation Music Grant	Donation - Delta Theta Tau	Jr Hi Student Council Grant	Kula Loyalty Program
Cash and investments - beginning	\$ -	\$ 50	\$ 10	\$ 216	\$ 267	\$ 1,273	\$ 4
Receipts:							
Local sources	893	-	-	5,614	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	893	-	-	5,614	-	-	-
Disbursements:							
Instruction	907	-	-	5,911	-	1,247	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	907	-	-	5,911	-	1,247	-
Excess (deficiency) of receipts over disbursements	(14)	-	-	(297)	-	(1,247)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14)	-	-	(297)	-	(1,247)	-
Cash and investments - ending	\$ (14)	\$ 50	\$ 10	\$ (81)	\$ 267	\$ 26	\$ 4

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Watering Station	National Energy Foundation	DuPont Pioneer Case Teacher Scholarship	Honda Donation	EWIN Grant	Ed Daihl Elementary Fund	Elementary Scholastic Book Donation
Cash and investments - beginning	\$ 28	\$ 101	\$ 2,000	\$ 2,200	\$ 15,000	\$ -	\$ -
Receipts:							
Local sources	-	260	-	500	-	1,129	55
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	260	-	500	-	1,129	55
Disbursements:							
Instruction	-	53	-	-	10,813	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	53	-	-	10,813	-	-
Excess (deficiency) of receipts over disbursements	-	207	-	500	(10,813)	1,129	55
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	207	-	500	(10,813)	1,129	55
Cash and investments - ending	\$ 28	\$ 308	\$ 2,000	\$ 2,700	\$ 4,187	\$ 1,129	\$ 55

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Jr High Daisy Grant	Elementary Therapy Dog	Foundation Grant - Matthews	Jewell Chambers Library Fund	Formative Assessment	Special Education Excess Costs	High Ability Grant 17-18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,048
Receipts:							
Local sources	700	750	1,470	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	24,563	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>700</u>	<u>750</u>	<u>1,470</u>	<u>-</u>	<u>24,563</u>	<u>-</u>	<u>-</u>
Disbursements:							
Instruction	-	-	1,439	-	21,677	1,503	11,048
Support services	700	750	-	-	2,886	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>700</u>	<u>750</u>	<u>1,439</u>	<u>-</u>	<u>24,563</u>	<u>1,503</u>	<u>11,048</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>(1,503)</u>	<u>(11,048)</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>-</u>	<u>31</u>	<u>-</u>	<u>-</u>	<u>(1,503)</u>	<u>(11,048)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,503)</u>	<u>\$ -</u>

GREENSBURG COMMUNITY SCHOOLS
 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 18-19	Learning Center	Early Childhood Education Matching Grant	STEM Acceleration Grant	STEM Alignment Fund	Early Intervention Grant 18-19	17-18 Non English Speaking Grant
Cash and investments - beginning	\$ -	\$ 40,608	\$ -	\$ -	\$ -	\$ -	\$ 1,424
Receipts:							
Local sources	-	89,160	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	34,046	-	-	-	-	7,611	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	16	-	-	-	-	-
Total receipts	34,046	89,176	-	-	-	7,611	-
Disbursements:							
Instruction	25,276	40,090	-	-	-	-	1,424
Support services	-	54,547	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	25,276	94,637	-	-	-	-	1,424
Excess (deficiency) of receipts over disbursements	8,770	(5,461)	-	-	-	7,611	(1,424)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,770	(5,461)	-	-	-	7,611	(1,424)
Cash and investments - ending	\$ 8,770	\$ 35,147	\$ -	\$ -	\$ -	\$ 7,611	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Non-English Speaking Grant	NESP Grant 19-20	School Technology	Career and Technical Performance Grant	High Ability Grant 19-20	State Connectivity Grant	Thank A Teacher Grant
Cash and investments - beginning	\$ -	\$ -	\$ 2,303	\$ 18,198	\$ -	\$ -	\$ 797
Receipts:							
Local sources	-	-	-	-	-	-	1,332
Intermediate sources	-	-	-	-	-	-	-
State sources	7,800	-	3,715	10,191	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	2,722	-	-	-	-
Total receipts	7,800	-	6,437	10,191	-	-	1,332
Disbursements:							
Instruction	-	-	-	6,295	-	-	1,632
Support services	-	-	3,040	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	12,000	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	3,040	6,295	-	12,000	1,632
Excess (deficiency) of receipts over disbursements	7,800	-	3,397	3,896	-	(12,000)	(300)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(1,983)	-	-	-	-
Total other financing sources (uses)	-	-	(1,983)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,800	-	1,414	3,896	-	(12,000)	(300)
Cash and investments - ending	\$ 7,800	\$ -	\$ 3,717	\$ 22,094	\$ -	\$ (12,000)	\$ 497

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Leadership Grant - Copple	School Safety Program	Dream It Do It	Back to School Bash	Homeland Security Grant 17- 18	Homeland Security Grant 18 - 19	Greensburg Ready Program
Cash and investments - beginning	\$ 3,756	\$ 674	\$ 1,444	\$ 1,785	\$ -	\$ -	\$ 6,548
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	50,000	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	1,500	-	-	-	-	-
Total receipts	-	1,500	-	-	50,000	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	6,548
Support services	-	54	-	1,785	50,000	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	54	-	1,785	50,000	-	6,548
Excess (deficiency) of receipts over disbursements	-	1,446	-	(1,785)	-	-	(6,548)
Other financing sources (uses):							
Transfers in	-	3,757	-	-	-	-	-
Transfers out	(3,756)	-	-	-	-	-	-
Total other financing sources (uses)	(3,756)	3,757	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,756)	5,203	-	(1,785)	-	-	(6,548)
Cash and investments - ending	\$ -	\$ 5,877	\$ 1,444	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Digital Learning Grant FY 19	INMAC Design & Innovation Studio	Digital Learning Grant FY 20	Teacher Leaders Bootcamp Grant	Title I 17-18	Title I 18-19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (43,817)	\$ -
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	65,138	409,874
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	65,138	409,874
Disbursements:						
Instruction	-	-	-	-	5,958	272,791
Support services	-	-	-	-	15,363	173,510
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	3,971	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	3,971	-	-	-	21,321	446,301
Excess (deficiency) of receipts over disbursements	(3,971)	-	-	-	43,817	(36,427)
Other financing sources (uses):						
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)	-	-	-	43,817	(36,427)
Cash and investments - ending	\$ (3,971)	\$ -	\$ -	\$ -	\$ -	\$ (36,427)

GREENSBURG COMMUNITY SCHOOLS
 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 19-20	2017-2018 IDEA Grant	Pre-School Grant 17-18	IDEA 18-19	Pre-School Grant 18-19	IDEA 19-20
Cash and investments - beginning	\$ -	\$ (54,277)	\$ (690)	\$ -	\$ -	\$ -
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	84,070	3,440	442,129	11,709	-
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	84,070	3,440	442,129	11,709	-
Disbursements:						
Instruction	-	19,835	2,750	336,540	9,242	-
Support services	-	9,958	-	154,032	2,711	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	-	29,793	2,750	490,572	11,953	-
Excess (deficiency) of receipts over disbursements	-	54,277	690	(48,443)	(244)	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	54,277	690	(48,443)	(244)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (48,443)	\$ (244)	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Pre-School Grant 19-20	Title IV 2017-19	Title IV 2018-20	Title IV 2019-21	Title II 2016-18	Title II 2017-19
Cash and investments - beginning	\$ -	\$ (7,483)	\$ -	\$ -	\$ (5,357)	\$ (8,832)
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	73,223	-	-	22,245	63,038
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	73,223	-	-	22,245	63,038
Disbursements:						
Instruction	-	69,482	-	-	2,227	-
Support services	-	-	-	-	14,661	65,996
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	-	69,482	-	-	16,888	65,996
Excess (deficiency) of receipts over disbursements	-	3,741	-	-	5,357	(2,958)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,741	-	-	5,357	(2,958)
Cash and investments - ending	\$ -	\$ (3,742)	\$ -	\$ -	\$ -	\$ (11,790)

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Title II A 2018-20	Title II A 2019-21	Rural & Low Income Grant 2016-18	Rural & Low Income Grant 2017-19	CARES Act Education Stabilization Relief Fund	Rural Early College Network
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	11,969	39,890	-	-
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	11,969	39,890	-	-
Disbursements:						
Instruction	-	-	-	39,890	-	-
Support services	471	-	-	2,257	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	11,969	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	471	-	11,969	42,147	-	-
Excess (deficiency) of receipts over disbursements	(471)	-	-	(2,257)	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(471)	-	-	(2,257)	-	-
Cash and investments - ending	\$ (471)	\$ -	\$ -	\$ (2,257)	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Miscellaneous Clearing Account	Laptop Repairs	ID Badges	Device Insurance	Payroll Withholdings	Totals
Cash and investments - beginning	\$ 536	\$ 1,036	\$ 305	\$ 5,569	\$ 108,526	\$ 10,580,829
Receipts:						
Local sources	-	-	-	-	-	8,013,520
Intermediate sources	-	-	-	-	-	131
State sources	-	-	-	-	-	14,979,029
Federal sources	-	-	-	-	-	1,940,190
Interfund loans	-	-	-	-	-	75,000
Other receipts	66	12,074	65	44,961	3,662,162	5,809,214
Total receipts	66	12,074	65	44,961	3,662,162	30,817,084
Disbursements:						
Instruction	-	-	-	-	-	10,166,728
Support services	-	-	-	-	-	11,040,596
Noninstructional services	-	-	-	-	-	1,714,416
Facilities acquisition and construction	-	-	-	-	-	924,782
Debt services	-	-	-	-	-	2,823,595
Nonprogrammed charges	-	-	-	-	-	37,515
Interfund loans	-	9,786	335	39,230	3,685,241	3,809,592
Total disbursements	-	9,786	335	39,230	3,685,241	30,517,224
Excess (deficiency) of receipts over disbursements	66	2,288	(270)	5,731	(23,079)	299,860
Other financing sources (uses):						
Transfers in	-	-	-	-	-	10,323,376
Transfers out	-	-	-	-	-	(10,323,375)
Total other financing sources (uses)	-	-	-	-	-	1
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	66	2,288	(270)	5,731	(23,079)	299,861
Cash and investments - ending	\$ 602	\$ 3,324	\$ 35	\$ 11,300	\$ 85,447	\$ 10,880,690

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	General	Education	Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement
Cash and investments - beginning	\$ -	\$ 3,889,042	\$ 1,411,363	\$ 3,100,764	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	209,906	2,831,360	3,994,216	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	15,034,363	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	9,506	-	752,021	-	-	-
Total receipts	-	15,253,775	2,831,360	4,746,237	-	-	-
Disbursements:							
Instruction	-	9,519,701	-	-	-	-	-
Support services	-	3,242,705	-	6,110,174	-	-	-
Noninstructional services	-	374,731	-	21,670	-	-	-
Facilities acquisition and construction	-	-	-	586,402	-	-	-
Debt services	-	-	2,829,479	73,875	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	13,137,137	2,829,479	6,792,121	-	-	-
Excess (deficiency) of receipts over disbursements	-	2,116,638	1,881	(2,045,884)	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	2,040,000	-	-	-
Transfers out	-	(2,040,000)	(99,435)	-	-	-	-
Total other financing sources (uses)	-	(2,040,000)	(99,435)	2,040,000	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	76,638	(97,554)	(5,884)	-	-	-
Cash and investments - ending	\$ -	\$ 3,965,680	\$ 1,313,809	\$ 3,094,880	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Local Rainy Day	Jr High HVAC Project	School Lunch	Curricular Materials Rental	Repair and Replacement	Other Local Funds	Educational License Plates
Cash and investments - beginning	\$ 1,498,158	\$ 1,038	\$ 159,447	\$ 248,615	\$ -	\$ -	\$ 3,450
Receipts:							
Local sources	-	-	674,302	189,994	-	20,405	-
Intermediate sources	-	-	-	-	-	-	94
State sources	-	-	13,371	86,791	-	-	-
Federal sources	-	-	534,627	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	9,619	-	-	-
Total receipts	-	-	1,222,300	286,404	-	20,405	94
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	15,813	230,506	-	-	-
Noninstructional services	-	-	1,203,085	-	-	-	-
Facilities acquisition and construction	30,273	1,038	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	20,405	-
Interfund loans	200,000	-	-	-	-	-	-
Total disbursements	230,273	1,038	1,218,898	230,506	-	20,405	-
Excess (deficiency) of receipts over disbursements	(230,273)	(1,038)	3,402	55,898	-	-	94
Other financing sources (uses):							
Transfers in	-	-	-	99,435	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	99,435	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(230,273)	(1,038)	3,402	155,333	-	-	94
Cash and investments - ending	\$ 1,267,885	\$ -	\$ 162,849	\$ 403,948	\$ -	\$ -	\$ 3,544

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Literacy Early Invervention 17-18	GCSC Community Foundation Awards	Jr Hi Plastic Bag Mats Grant	Jh Esports Grant	Elementary Nurse's Clinic Donation	Thank-A- Teacher Grant - B.Meyer	Knights Of St. John Spec. Ed. Donation - Elem
Cash and investments - beginning	\$ -	\$ (198)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	750	292	600	710	359	1,354
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	750	292	600	710	359	1,354
Disbursements:							
Instruction	-	515	269	-	-	359	532
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	585	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	515	269	585	-	359	532
Excess (deficiency) of receipts over disbursements	-	235	23	15	710	-	822
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	235	23	15	710	-	822
Cash and investments - ending	\$ -	\$ 37	\$ 23	\$ 15	\$ 710	\$ -	\$ 822

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	National Energy Foundation Grant	JH Student Council Grant	Elementary School Book Donation	Project Lead The Way Grant	Eco Challenge - Tri-Kappa Donation	Honda Cafeteria Grant	Jh Fca Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	1,500	16,675	500
Intermediate sources	-	-	-	3,600	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	3,600	1,500	16,675	500
Disbursements:							
Instruction	55	26	55	-	-	-	-
Support services	-	-	-	2,400	-	-	-
Noninstructional services	-	-	-	-	-	16,675	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	55	26	55	2,400	-	16,675	-
Excess (deficiency) of receipts over disbursements	(55)	(26)	(55)	1,200	1,500	-	500
Other financing sources (uses):							
Transfers in	235	26	55	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	235	26	55	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	180	-	-	1,200	1,500	-	500
Cash and investments - ending	\$ 180	\$ -	\$ -	\$ 1,200	\$ 1,500	\$ -	\$ 500

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Goddard Scholarship	Goddard Prize Endowments	Risk Scholarship	Shriver Scholarship	Melinda Bausback Scholarship	Class Of '21 Scholarship	Class Of '59,'60,'61, & '63
Cash and investments - beginning	\$ 183,161	\$ 168,950	\$ 1,116	\$ 18,421	\$ -	\$ 216	\$ 950
Receipts:							
Local sources	19,894	22,229	127	41	-	1	1
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	19,894	22,229	127	41	-	1	1
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	12,432	13,070	625	500	-	-	500
Interfund loans	-	-	-	-	-	-	-
Total disbursements	12,432	13,070	625	500	-	-	500
Excess (deficiency) of receipts over disbursements	7,462	9,159	(498)	(459)	-	1	(499)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,462	9,159	(498)	(459)	-	1	(499)
Cash and investments - ending	\$ 190,623	\$ 178,109	\$ 618	\$ 17,962	\$ -	\$ 217	\$ 451

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Freeland Award	Robert French Scholarship	Goodman Memorial Scholarship	Hamilton Scholarship	Sara Kinker Memorial Scholar	Lillian Knox Scholarship	Lowe's Scholarship
Cash and investments - beginning	\$ 561	\$ 32,081	\$ 2,112	\$ -	\$ 9,018	\$ 6,570	\$ 22,184
Receipts:							
Local sources	1	172	5	-	921	14	49
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1	172	5	-	921	14	49
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,000	-	-	500	500	1,000
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	1,000	-	-	500	500	1,000
Excess (deficiency) of receipts over disbursements	1	(828)	5	-	421	(486)	(951)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1	(828)	5	-	421	(486)	(951)
Cash and investments - ending	\$ 562	\$ 31,253	\$ 2,117	\$ -	\$ 9,439	\$ 6,084	\$ 21,233

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Mowrey Awards	Sefton Scholarship	Remy Scholarship	Jean Childress Music Trust	Picker Scholarship	Phil Chapple Ag Scholarship	Teacher Scholarship Fund
Cash and investments - beginning	\$ 3,201	\$ 988	\$ 21,984	\$ 1,000	\$ 10,822	\$ 2,159	\$ -
Receipts:							
Local sources	7	2	47	-	18	5	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	7	2	47	-	18	5	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	2,000	-	3,000	500	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	2,000	-	3,000	500	-
Excess (deficiency) of receipts over disbursements	7	2	(1,953)	-	(2,982)	(495)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7	2	(1,953)	-	(2,982)	(495)	-
Cash and investments - ending	\$ 3,208	\$ 990	\$ 20,031	\$ 1,000	\$ 7,840	\$ 1,664	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Smith Foundation Kindergarten Grant	Good News Club	Foundation Grant - Hausman	Childress Foundation Music Grant	Donation - Delta Theta Tau	Jr Hi Student Council Grant	Kula Loyalty Program
Cash and investments - beginning	\$ (14)	\$ 50	\$ 10	\$ (81)	\$ 267	\$ 26	\$ 4
Receipts:							
Local sources	834	-	-	5,342	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	834	-	-	5,342	-	-	-
Disbursements:							
Instruction	820	50	10	5,261	267	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	820	50	10	5,261	267	-	-
Excess (deficiency) of receipts over disbursements	14	(50)	(10)	81	(267)	-	-
Other financing sources (uses):							
Transfers in	-	50	10	-	68	-	5
Transfers out	-	(50)	(10)	-	(68)	(26)	(4)
Total other financing sources (uses)	-	-	-	-	-	(26)	1
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14	(50)	(10)	81	(267)	(26)	1
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Watering Station	National Energy Foundation	DuPont Pioneer Case Teacher Scholarship	Honda Donation	EWIN Grant	Ed Daihl Elementary Fund	Elementary Scholastic Book Donation
Cash and investments - beginning	\$ 28	\$ 308	\$ 2,000	\$ 2,700	\$ 4,187	\$ 1,129	\$ 55
Receipts:							
Local sources	-	180	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	180	-	-	-	-	-
Disbursements:							
Instruction	-	253	2,000	1,745	4,187	129	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	1,000	-
Facilities acquisition and construction	28	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	28	253	2,000	1,745	4,187	1,129	-
Excess (deficiency) of receipts over disbursements	(28)	(73)	(2,000)	(1,745)	(4,187)	(1,129)	-
Other financing sources (uses):							
Transfers in	-	-	-	2,000	-	8	-
Transfers out	-	(235)	-	(2,000)	-	(8)	(55)
Total other financing sources (uses)	-	(235)	-	-	-	-	(55)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(28)	(308)	(2,000)	(1,745)	(4,187)	(1,129)	(55)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 955	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Jr High Daisy Grant	Elementary Therapy Dog	Foundation Grant - Matthews	Jewell Chambers Library Fund	Formative Assessment	Special Education Excess Costs	High Ability Grant 17-18
Cash and investments - beginning	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ (1,503)	\$ -
Receipts:							
Local sources	-	-	-	1,465	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	24,791	157,718	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	1,465	24,791	157,718	-
Disbursements:							
Instruction	-	-	31	-	18,392	170,978	-
Support services	-	-	-	1,399	6,399	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	31	1,399	24,791	170,978	-
Excess (deficiency) of receipts over disbursements	-	-	(31)	66	-	(13,260)	-
Other financing sources (uses):							
Transfers in	-	-	-	66	-	-	-
Transfers out	-	-	-	(66)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(31)	66	-	(13,260)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 66	\$ -	\$ (14,763)	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	High Ability Grant 18-19	Learning Center	Early Childhood Education Matching Grant	STEM Acceleration Grant	STEM Alignment Fund	Early Intervention Grant 18-19	17-18 Non English Speaking Grant
Cash and investments - beginning	\$ 8,770	\$ 35,147	\$ -	\$ -	\$ -	\$ 7,611	\$ -
Receipts:							
Local sources	-	90,688	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	8,946	695	-	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	95	-	-	-	-	-
Total receipts	-	90,783	-	8,946	695	-	-
Disbursements:							
Instruction	8,770	43,599	6,994	7,540	-	-	-
Support services	-	67,782	-	3,807	695	7,611	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	20,055	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	8,770	131,436	6,994	11,347	695	7,611	-
Excess (deficiency) of receipts over disbursements	(8,770)	(40,653)	(6,994)	(2,401)	-	(7,611)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,770)	(40,653)	(6,994)	(2,401)	-	(7,611)	-
Cash and investments - ending	\$ -	\$ (5,506)	\$ (6,994)	\$ (2,401)	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Non-English Speaking Grant	NESP Grant 19-20	School Technology	Career and Technical Performance Grant	High Ability Grant 19-20	State Connectivity Grant	Thank A Teacher Grant
Cash and investments - beginning	\$ 7,800	\$ -	\$ 3,717	\$ 22,094	\$ -	\$ (12,000)	\$ 497
Receipts:							
Local sources	-	-	-	-	-	-	360
Intermediate sources	-	-	-	-	-	-	-
State sources	-	7,753	-	-	34,336	19,388	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	7,753	-	-	34,336	19,388	360
Disbursements:							
Instruction	7,400	31	-	628	7,909	-	188
Support services	400	-	3,717	-	-	1,520	-
Noninstructional services	-	-	-	-	2,638	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	7,800	31	3,717	628	10,547	1,520	188
Excess (deficiency) of receipts over disbursements	(7,800)	7,722	(3,717)	(628)	23,789	17,868	172
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	331
Transfers out	-	-	-	-	-	-	(331)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,800)	7,722	(3,717)	(628)	23,789	17,868	172
Cash and investments - ending	\$ -	\$ 7,722	\$ -	\$ 21,466	\$ 23,789	\$ 5,868	\$ 669

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Leadership Grant - Copple	School Safety Program	Dream It Do It	Back to School Bash	Homeland Security Grant 17- 18	Homeland Security Grant 18 - 19	Greensburg Ready Program
Cash and investments - beginning	\$ -	\$ 5,877	\$ 1,444	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	50,000	-
Federal sources	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	50,000	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	875	1,444	-	-	50,000	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	875	1,444	-	-	50,000	-
Excess (deficiency) of receipts over disbursements	-	(875)	(1,444)	-	-	-	-
Other financing sources (uses):							
Transfers in	-	5,258	-	-	-	-	-
Transfers out	-	(5,257)	-	-	-	-	-
Total other financing sources (uses)	-	1	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(874)	(1,444)	-	-	-	-
Cash and investments - ending	\$ -	\$ 5,003	\$ -	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Digital Learning Grant FY 19	INMAC Design & Innovation Studio	Digital Learning Grant FY 20	Teacher Leaders Bootcamp Grant	Title I 17-18	Title I 18-19
Cash and investments - beginning	\$ (3,971)	\$ -	\$ -	\$ -	\$ -	\$ (36,427)
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	39,454	10,000	-	2,680	-	-
Federal sources	-	-	-	-	-	81,508
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>39,454</u>	<u>10,000</u>	<u>-</u>	<u>2,680</u>	<u>-</u>	<u>81,508</u>
Disbursements:						
Instruction	-	631	-	-	-	19,078
Support services	648	-	1,000	2,595	-	14,986
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	34,835	9,369	-	-	-	11,017
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	<u>35,483</u>	<u>10,000</u>	<u>1,000</u>	<u>2,595</u>	<u>-</u>	<u>45,081</u>
Excess (deficiency) of receipts over disbursements	<u>3,971</u>	<u>-</u>	<u>(1,000)</u>	<u>85</u>	<u>-</u>	<u>36,427</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<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>3,971</u>	<u>-</u>	<u>(1,000)</u>	<u>85</u>	<u>-</u>	<u>36,427</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>\$ 85</u>	<u>\$ -</u>	<u>\$ -</u>

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Title I 19-20	2017-2018 IDEA Grant	Pre-School Grant 17-18	IDEA 18-19	Pre-School Grant 18-19	IDEA 19-20
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (48,443)	\$ (244)	\$ -
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	382,451	-	-	105,982	2,280	472,785
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>382,451</u>	<u>-</u>	<u>-</u>	<u>105,982</u>	<u>2,280</u>	<u>472,785</u>
Disbursements:						
Instruction	229,187	-	-	42,243	1,802	356,514
Support services	165,146	-	-	15,296	234	151,580
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	<u>394,333</u>	<u>-</u>	<u>-</u>	<u>57,539</u>	<u>2,036</u>	<u>508,094</u>
Excess (deficiency) of receipts over disbursements	<u>(11,882)</u>	<u>-</u>	<u>-</u>	<u>48,443</u>	<u>244</u>	<u>(35,309)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<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>(11,882)</u>	<u>-</u>	<u>-</u>	<u>48,443</u>	<u>244</u>	<u>(35,309)</u>
Cash and investments - ending	<u>\$ (11,882)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (35,309)</u>

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Pre-School Grant 19-20	Title IV 2017-19	Title IV 2018-20	Title IV 2019-21	Title II 2016-18	Title II 2017-19
Cash and investments - beginning	\$ -	\$ (3,742)	\$ -	\$ -	\$ -	\$ (11,790)
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	11,595	1,777	23,231	4,196	-	16,800
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	11,595	1,777	23,231	4,196	-	16,800
Disbursements:						
Instruction	10,736	(1,965)	23,116	269	-	2,395
Support services	940	-	115	3,927	-	2,615
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	11,676	(1,965)	23,231	4,196	-	5,010
Excess (deficiency) of receipts over disbursements	(81)	3,742	-	-	-	11,790
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(81)	3,742	-	-	-	11,790
Cash and investments - ending	\$ (81)	\$ -	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Title II A 2018-20	Title II A 2019-21	Rural & Low Income Grant 2016-18	Rural & Low Income Grant 2017-19	CARES Act Education Stabilization Relief Fund	Rural Early College Network
Cash and investments - beginning	\$ (471)	\$ -	\$ -	\$ (2,257)	\$ -	\$ -
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	45,329	8,321	-	2,257	-	188
Interfund loans	-	-	-	-	200,000	-
Other receipts	-	-	-	-	-	-
Total receipts	45,329	8,321	-	2,257	200,000	188
Disbursements:						
Instruction	-	-	-	-	-	10,800
Support services	46,592	9,505	-	-	6,125	245
Noninstructional services	-	-	-	-	124,020	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	46,592	9,505	-	-	130,145	11,045
Excess (deficiency) of receipts over disbursements	(1,263)	(1,184)	-	2,257	69,855	(10,857)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,263)	(1,184)	-	2,257	69,855	(10,857)
Cash and investments - ending	\$ (1,734)	\$ (1,184)	\$ -	\$ -	\$ 69,855	\$ (10,857)

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Miscellaneous Clearing Account	Laptop Repairs	ID Badges	Device Insurance	Payroll Withholdings	Totals
Cash and investments - beginning	\$ 602	\$ 3,324	\$ 35	\$ 11,300	\$ 85,447	\$ 10,880,690
Receipts:						
Local sources	-	-	-	-	-	8,085,326
Intermediate sources	-	-	-	-	-	3,694
State sources	-	-	-	-	-	15,490,286
Federal sources	-	-	-	-	-	1,693,327
Interfund loans	-	-	-	-	-	200,000
Other receipts	2,305	35,473	55	15,630	3,668,400	4,493,104
Total receipts	2,305	35,473	55	15,630	3,668,400	29,965,737
Disbursements:						
Instruction	-	-	-	-	-	10,503,500
Support services	-	-	-	-	-	10,168,796
Noninstructional services	-	-	-	-	-	1,743,819
Facilities acquisition and construction	-	-	-	-	-	693,602
Debt services	-	-	-	-	-	2,903,354
Nonprogrammed charges	-	-	-	-	-	56,032
Interfund loans	2,377	27,721	-	26,925	3,642,318	3,899,341
Total disbursements	2,377	27,721	-	26,925	3,642,318	29,968,444
Excess (deficiency) of receipts over disbursements	(72)	7,752	55	(11,295)	26,082	(2,707)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	2,147,547
Transfers out	-	-	-	-	-	(2,147,545)
Total other financing sources (uses)	-	-	-	-	-	2
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(72)	7,752	55	(11,295)	26,082	(2,705)
Cash and investments - ending	\$ 530	\$ 11,076	\$ 90	\$ 5	\$ 111,529	\$ 10,877,985

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GREENSBURG COMMUNITY SCHOOLS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 447,759</u>	<u>\$ -</u>

GREENSBURG COMMUNITY SCHOOLS
 SCHEDULE OF LEASES AND DEBT
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Dell Financial Services	Dell Financial Services	\$ 200,255	4/1/2018	6/30/2021
Greensburg School Building Corporation	Elementary Project	1,592,000	1/5/2012	1/15/2024
Greensburg School Building Corporation	GCS Corporation Project	<u>377,500</u>	12/20/2016	12/31/2029
Total of annual lease payments		<u>\$ 2,169,755</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Junior High HVAC Project	\$ 640,000	\$ 649,736
General obligation bonds	Vocational Building Project	<u>280,000</u>	<u>284,200</u>
Total governmental activities		<u>920,000</u>	<u>933,936</u>
Totals		<u>\$ 920,000</u>	<u>\$ 933,936</u>

GREENSBURG COMMUNITY SCHOOLS
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2020

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	\$ 1,148,730
Buildings	33,380,555
Improvements other than buildings	6,985,720
Machinery, equipment, and vehicles	<u>9,348,692</u>
Total governmental activities	<u>50,863,697</u>
Total capital assets	<u><u>\$ 50,863,697</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/>.