

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

FINANCIAL STATEMENT AUDIT REPORT
OF

DEKALB COUNTY CENTRAL UNITED
SCHOOL DISTRICT
DEKALB COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED

05/20/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Stephen W. Snider	07-01-18 to 06-30-21
Superintendent of Schools	Steven Teders	07-01-18 to 06-30-21
President of the School Board	Bruce L. Buttermore Heather M. Krebs	07-01-18 to 12-31-18 01-01-19 to 06-30-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE DEKALB COUNTY CENTRAL UNITED
SCHOOL DISTRICT, DEKALB COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the DeKalb County Central United School District (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, and Schedule of Leases and Debt, 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 May 14, 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

May 14, 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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DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 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	\$ 1,367,644	\$ 12,007,212	\$ 12,065,852	\$ (1,309,004)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	11,811,905	11,138,219	191,030	864,716	24,061,079	22,421,017	(1,602,316)	902,462
Debt Service	2,004,916	5,136,289	5,063,144	(106,177)	1,971,884	5,040,680	5,339,387	240,447	1,913,624
Operations	-	4,307,958	4,591,455	3,602,116	3,318,619	7,535,726	7,318,447	1,457,316	4,993,214
Capital Projects	1,551,230	1,343,626	1,016,028	(1,878,828)	-	-	-	-	-
School Transportation	562,553	1,301,740	1,454,862	(409,431)	-	-	-	-	-
School Bus Replacement	419,134	247,417	157,049	(509,502)	-	-	-	-	-
Local Rainy Day	1,995,985	-	(60)	273,000	2,269,045	-	978,642	-	1,290,403
Retirement/Severance Bond	1,171,886	15,642	-	-	1,187,528	33,706	-	-	1,221,234
Post-Retirement/Severance Future Benefits	99,640	-	-	-	99,640	-	-	-	99,640
Construction	50,955	-	-	-	50,955	-	50,000	-	955
2016 Bond - Construction	483,705	-	443,769	-	39,936	-	-	-	39,936
2010 GO Bond Sinking	950,000	662,770	-	-	1,612,770	390,521	2,003,291	-	-
2018 GO Bond	-	-	532,254	1,141,619	609,365	-	424,152	-	185,213
2019 GO Bonds - JRW Project	-	-	-	-	-	-	293,097	4,950,000	4,656,903
School Lunch	136,243	2,074,175	1,961,503	13	248,928	1,847,783	2,031,299	-	65,412
Curricular Materials Rental	458,811	414,372	471,819	106,177	507,541	376,082	192,226	-	691,397
Self-Insurance	923,932	4,332,388	3,601,251	-	1,655,069	4,844,224	5,170,734	-	1,328,559
Comm Found - Literacy OG Grant	-	-	-	-	-	2,000	2,000	-	-
Noble REMC Recycling Program	-	-	-	-	-	1,500	-	-	1,500
Comm Found VOICE Nurse Supplies	-	-	-	-	-	200	-	-	200
PLTW Grant for DMS	-	-	-	-	-	2,400	2,400	-	-
Lutheran - Sources of Strength	-	-	-	-	-	2,450	1,324	-	1,126
United Way - High in Plain Sight	-	-	-	-	-	3,840	2,900	-	940
WTL Robotics Grant	-	-	-	-	-	366	341	-	25
IASP Service Learning Grants	-	-	-	-	-	500	20	-	480
Alternative Education	-	22,321	77,567	55,246	-	-	-	-	-
Safe Haven Grant - SRO	1,322	111,299	79,270	-	33,351	3,637	78,619	-	(41,631)
Early Intervention 2014	189	-	-	-	189	-	-	-	189
Early Intervention 2018	11,630	-	11,630	-	-	-	-	-	-
Early Intervention 2019	-	12,941	4,133	-	8,808	-	8,808	-	-
Lilly Comprehensive Counseling	5,571	-	5,571	-	-	-	-	-	-
Come Back Stronger PK Grant	-	-	-	-	-	22,000	-	-	22,000
Adult, Alternative, and Continuing Education	-	-	82,453	82,754	301	-	144,856	145,000	445
Extra-Curricular Activities	41,564	14,442	35,879	-	20,127	54,191	49,315	1,726	26,729
Summer Literacy Institute	16,845	-	-	-	16,845	-	-	-	16,845
Pre-School Program	4,371	529,803	415,604	-	118,570	570,465	518,193	-	170,842
Homebound - HP	14,092	1,620	(16)	-	15,728	-	-	-	15,728
Baron TV - VOICE	17	-	-	(17)	-	-	-	-	-
Summer of e-Learning	7,017	4,282	6,475	-	4,824	-	147	-	4,677

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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 For the Years Ended June 30, 2019 and 2020

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United Way - Community Impact DMS	24	-	-	(24)	-	-	-	-	-
CPR/AED Training Grant	327	-	327	-	-	-	-	-	-
Dekko - DHS Landscaping Program	3,257	-	3,024	-	233	-	-	-	233
Comm Found - DMS Mason's Mission	1	-	-	(1)	-	-	-	-	-
United Way - WTL Books	58	-	-	(58)	-	-	-	-	-
Tech Repair Lenovo	12,267	-	-	-	12,267	-	-	-	12,267
Dekko - Keller Music Grant	14	-	-	(14)	-	-	-	-	-
DMS PE Grant from Comm Found	620	-	620	-	-	-	-	-	-
Dekko Grant - CME Active Seating	2	-	-	(2)	-	-	-	-	-
Doc History Thru Art Grant	1	-	-	(1)	-	-	-	-	-
Comm Found - Greenlee Spanish	16	-	15	(1)	-	-	-	-	-
Dekko - Elem Guide to Read Wrksh	113	-	113	-	-	-	-	-	-
Comm Found - Kennedy 6th Science	1	-	-	(1)	-	-	-	-	-
Comm Found - CME Owen 3rd Grade	7	-	7	-	-	-	-	-	-
VOICE - J Yoder Pre-K Supplies	7	-	-	(7)	-	-	-	-	-
VOICE - Pre-K Small Group Online	325	-	325	-	-	-	-	-	-
Comm Found - CPR & First Aid	99	-	99	-	-	-	-	-	-
Dekko - Gentis Beginner Piano	2,500	-	2,500	-	-	-	-	-	-
Dekko - Keller Musical Instrument	920	-	920	-	-	-	-	-	-
Talent Initiative (New Tech DHS)	190	-	-	-	190	-	-	-	190
United Way - CME Media Grant	225	-	225	-	-	-	-	-	-
Am Dairy Assoc - DHS 582-02	2,000	-	2,000	-	-	-	-	-	-
Am Dairy Assoc - WTL 582-02	1,000	-	987	(13)	-	-	-	-	-
Sensory Support Grants	-	2,220	2,220	-	-	-	-	-	-
Comm Found - WTL Math	-	687	679	(8)	-	-	-	-	-
Noble REMC Round Up Trust - JC	-	500	495	(5)	-	-	-	-	-
WTL 1 Book 1 School Grant	-	1,800	1,800	-	-	-	-	-	-
WTL Fall Literacy Grant	-	400	360	(40)	-	-	-	-	-
JRW 1,000 Books Before Kindergarten	-	400	400	-	-	-	-	-	-
MCK Classroom Library Grant	-	1,000	999	(1)	-	-	-	-	-
WTL Greenhouse Dekko Grant	-	3,000	2,918	-	82	-	82	-	-
United Way Bowen Grant	-	16,110	-	-	16,110	-	6,300	-	9,810
Comm Found - DHS Global Grit	-	250	250	-	-	-	-	-	-
Comm Found - WTL Family Night	-	300	300	-	-	-	-	-	-
United Way Early Ed Grant - Match	-	20,511	24,108	-	(3,597)	21,274	4,432	-	13,245
James Found - DHS/DMS Speaker	-	5,000	5,000	-	-	-	-	-	-
Reg8 MakerSpace DMS Rentschler	-	250	-	-	250	-	-	-	250
Reg8 MakerSpace DMS Bennett	-	250	-	-	250	-	-	-	250
DHS Shakespeare - FW AAUW Grant	-	800	-	-	800	-	800	-	-
DMS Cubs Trip 2019	-	13,794	13,732	-	62	-	62	-	-
VOICE MCK Extra-Curr Club Grant	-	1,250	-	-	1,250	-	312	-	938

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VOICE WTL Pre-K Grant	-	1,000	994	-	6	-	6	-	-
Dekko DMS Science Museum Grant	-	3,500	-	-	3,500	-	3,500	-	-
Buehner/Cook MakerSpace Grant	-	500	358	-	142	-	113	-	29
Comm Found Unified Barons FF	-	870	-	-	870	-	200	-	670
United Way - KDG Camp 2019	-	4,800	1,593	-	3,207	-	3,034	-	173
Reg8 MakerSpace MCK Haber	-	250	-	-	250	-	-	-	250
Reg8 MakerSpace MCK Gerig	-	250	-	-	250	-	-	-	250
Formative Assessment Grant	-	40,808	40,808	-	-	37,935	37,038	-	897
Early Intervention Grant 2020	-	-	-	-	-	13,096	13,096	-	-
Non-English Speaking 2012-13	157	-	-	-	157	-	-	-	157
Non-English Speaking Grant 18/19	-	10,500	-	-	10,500	-	10,500	-	-
School Technology	300,685	5,647	264,294	(42,038)	-	-	-	-	-
NESP 2019-2020	-	-	-	-	-	11,302	7,547	-	3,755
Career and Technical Performance Grant	58,194	21,296	-	-	79,490	5,760	-	-	85,250
Excellence in Performance Grant	5,717	104,089	103,996	-	5,810	128,538	127,663	-	6,685
High Ability 2019	-	40,186	32,475	-	7,711	41,546	49,247	-	10
Energy Savings Program	4,960	-	-	-	4,960	-	-	-	4,960
High Ability Grant 2018	948	-	948	-	-	-	-	-	-
Title I WTL SIG Grant	-	-	2,232	-	(2,232)	29,004	37,942	-	(11,170)
Title I 2015-16	-	-	(15)	-	15	-	-	-	15
Title I 2017-18	(46,390)	96,070	49,680	-	-	-	-	-	-
Title I 2018-19	-	359,107	396,249	-	(37,142)	81,893	44,751	-	-
Title I 2019-20	-	-	-	-	-	324,607	353,037	-	(28,430)
Title IV 2018-19	-	-	11,373	-	(11,373)	22,006	19,058	-	(8,425)
Title IV 2019-20	-	-	-	-	-	-	3,891	-	(3,891)
Title II-A FFY2015 2015/16	-	-	327	-	(327)	-	-	-	(327)
Title II FFY 2017	(37,375)	91,241	53,866	-	-	-	-	-	-
Title II FFY 2018	-	-	41,833	-	(41,833)	85,190	49,540	-	(6,183)
Title II FFY 2019	-	-	-	-	-	55,403	67,805	-	(12,402)
Title III 2016-17	(1,505)	1,433	(72)	-	-	-	-	-	-
Title III 2018-20	-	-	-	-	-	-	229	-	(229)
Title III 2019-21	-	-	-	-	-	-	1,062	-	(1,062)
Payroll Clearing	138,206	26,817,987	26,503,541	-	452,652	27,101,857	27,004,358	-	550,151
Technology Warranty Program	8,520	22,715	25,519	-	5,716	38,944	26,180	-	18,480
Prepaid Food Accounts	29,717	805,699	796,632	-	38,784	655,480	644,199	-	50,065
In and Out Clearing	-	753	213	-	540	23,265	192,003	-	(168,198)
Totals	\$ 12,765,060	\$ 72,849,425	\$ 71,606,978	\$ 1,196,782	\$ 15,204,289	\$ 73,470,450	\$ 75,739,202	\$ 5,192,173	\$ 18,127,710

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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.

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, self-insurance payments, and other disbursements not listed in another category above.

F. Other Financing Sources and Uses

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

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

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

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

Financial Report

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. Teachers' Retirement Fund

Plan 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 Teachers' 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:

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 disbursements that appear as negative entries. This is a result of correcting posting errors.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The cash deficit in the In and Out Clearing fund is primarily due to the time lapse between when expenditures were made by the School Corporation in relation to a land cleanup project and when reimbursements were received from the Indiana Department of Environmental Management. Cash deficit balances in grant funds are due to the time lapse between when expenditures are made by the School Corporation and when reimbursements were received from the granting agency.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporations

The School Corporation has entered into capital leases with the DeKalb County Central School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2018-2019 and 2019-2020 totaled \$1,523,000 and \$1,486,000, respectively.

The School Corporation has entered into a capital lease with the DeKalb McKenney-Harrison 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 2018-2019 and 2019-2020 totaled \$2,260,000 and \$2,260,000, respectively.

Note 10. Other Postemployment Benefits

The School Corporation provides payments for unused flex/sick days and partial offset of health insurance premiums (only to certified staff and dependent upon their plan) to eligible retirees and their spouses. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

Note 11. 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.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 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	\$ 1,367,644	\$ -	\$ 2,004,916	\$ -	\$ 1,551,230	\$ 562,553	\$ 419,134
Receipts:							
Local sources	425,749	274,209	5,136,289	4,306,166	1,342,856	1,299,315	247,417
Intermediate sources	-	-	-	225	-	-	-
State sources	11,581,463	11,537,696	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	1,567	770	2,425	-
Total receipts	12,007,212	11,811,905	5,136,289	4,307,958	1,343,626	1,301,740	247,417
Disbursements:							
Instruction	8,020,806	8,119,333	-	-	-	-	-
Support services	3,863,299	2,738,837	-	4,098,229	637,908	1,419,517	157,049
Noninstructional services	181,747	272,306	-	-	-	-	-
Facilities acquisition and construction	-	7,743	-	493,226	321,057	35,345	-
Debt services	-	-	5,063,144	-	57,063	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	12,065,852	11,138,219	5,063,144	4,591,455	1,016,028	1,454,862	157,049
Excess (deficiency) of receipts over disbursements	(58,640)	673,686	73,145	(283,497)	327,598	(153,122)	90,368
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	55,163	-	-	-	-	-	-
Transfers in	-	1,287,347	-	3,602,116	42,038	-	-
Transfers out	(1,364,167)	(1,096,317)	(106,177)	-	(1,920,866)	(409,431)	(509,502)
Total other financing sources (uses)	(1,309,004)	191,030	(106,177)	3,602,116	(1,878,828)	(409,431)	(509,502)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,367,644)	864,716	(33,032)	3,318,619	(1,551,230)	(562,553)	(419,134)
Cash and investments - ending	\$ -	\$ 864,716	\$ 1,971,884	\$ 3,318,619	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2019

	Local Rainy Day	Retirement/Severance Bond	Post- Retirement/Severance Future Benefits	Construction	2016 Bond - Construction	2010 GO Bond Sinking	2018 GO Bond
Cash and investments - beginning	\$ 1,995,985	\$ 1,171,886	\$ 99,640	\$ 50,955	\$ 483,705	\$ 950,000	\$ -
Receipts:							
Local sources	-	15,642	-	-	-	662,770	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	15,642	-	-	-	662,770	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	127,838
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	(60)	-	-	-	443,769	-	404,416
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	(60)	-	-	-	443,769	-	532,254
Excess (deficiency) of receipts over disbursements	60	15,642	-	-	(443,769)	662,770	(532,254)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	1,141,619
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	273,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	273,000	-	-	-	-	-	1,141,619
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	273,060	15,642	-	-	(443,769)	662,770	609,365
Cash and investments - ending	\$ 2,269,045	\$ 1,187,528	\$ 99,640	\$ 50,955	\$ 39,936	\$ 1,612,770	\$ 609,365

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	2019 GO Bonds - JRW Project	School Lunch	Curricular Materials Rental	Self-Insurance	Comm Found - Literacy OG Grant	Noble REMC Recycling Program	Comm Found VOICE Nurse Supplies
Cash and investments - beginning	\$ -	\$ 136,243	\$ 458,811	\$ 923,932	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	896,200	298,097	4,330,350	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	19,244	116,275	-	-	-	-
Federal sources	-	1,158,487	-	-	-	-	-
Other receipts	-	244	-	2,038	-	-	-
Total receipts	-	2,074,175	414,372	4,332,388	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	323	471,819	76,758	-	-	-
Noninstructional services	-	1,961,180	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	3,524,493	-	-	-
Total disbursements	-	1,961,503	471,819	3,601,251	-	-	-
Excess (deficiency) of receipts over disbursements	-	112,672	(57,447)	731,137	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	13	106,177	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	13	106,177	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	112,685	48,730	731,137	-	-	-
Cash and investments - ending	\$ -	\$ 248,928	\$ 507,541	\$ 1,655,069	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	PLTW Grant for DMS	Lutheran - Sources of Strength	United Way - High in Plain Sight	WTL Robotics Grant	IASP Service Learning Grants	Alternative Education	Safe Haven Grant - SRO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,322
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	22,321	111,299
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	22,321	111,299
Disbursements:							
Instruction	-	-	-	-	-	77,567	-
Support services	-	-	-	-	-	-	79,270
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	77,567	79,270
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(55,246)	32,029
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	57,000	-
Transfers out	-	-	-	-	-	(1,754)	-
Total other financing sources (uses)	-	-	-	-	-	55,246	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	32,029
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,351

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2019

	Early Intervention 2014	Early Intervention 2018	Early Intervention 2019	Lilly Comprehensive Counseling	Come Back Stronger PK Grant	Adult, Alternative, and Continuing Education	Extra-Curricular Activities
Cash and investments - beginning	\$ 189	\$ 11,630	\$ -	\$ 5,571	\$ -	\$ -	\$ 41,564
Receipts:							
Local sources	-	-	-	-	-	-	14,442
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	12,941	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	12,941	-	-	-	14,442
Disbursements:							
Instruction	-	-	4,133	-	-	82,453	35,879
Support services	-	11,630	-	5,571	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	11,630	4,133	5,571	-	82,453	35,879
Excess (deficiency) of receipts over disbursements	-	(11,630)	8,808	(5,571)	-	(82,453)	(21,437)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	82,754	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	82,754	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(11,630)	8,808	(5,571)	-	301	(21,437)
Cash and investments - ending	\$ 189	\$ -	\$ 8,808	\$ -	\$ -	\$ 301	\$ 20,127

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Summer Literacy Institute	Pre-School Program	Homebound - HP	Baron TV - VOICE	Summer of e- Learning	United Way - Community Impact DMS	CPR/AED Training Grant
Cash and investments - beginning	\$ 16,845	\$ 4,371	\$ 14,092	\$ 17	\$ 7,017	\$ 24	\$ 327
Receipts:							
Local sources	-	529,803	-	-	4,260	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	1,620	-	22	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	529,803	1,620	-	4,282	-	-
Disbursements:							
Instruction	-	415,184	(16)	-	-	-	-
Support services	-	420	-	-	6,475	-	327
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	415,604	(16)	-	6,475	-	327
Excess (deficiency) of receipts over disbursements	-	114,199	1,636	-	(2,193)	-	(327)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(17)	-	(24)	-
Total other financing sources (uses)	-	-	-	(17)	-	(24)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	114,199	1,636	(17)	(2,193)	(24)	(327)
Cash and investments - ending	\$ 16,845	\$ 118,570	\$ 15,728	\$ -	\$ 4,824	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Dekko - DHS Landscaping Program	Comm Found - DMS Mason's Mission	United Way - WTL Books	Tech Repair Lenovo	Dekko - Keller Music Grant	DMS PE Grant from Comm Found	Dekko Grant - CME Active Seating
Cash and investments - beginning	\$ 3,257	\$ 1	\$ 58	\$ 12,267	\$ 14	\$ 620	\$ 2
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	3,024	-	-	-	-	620	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	3,024	-	-	-	-	620	-
Excess (deficiency) of receipts over disbursements	(3,024)	-	-	-	-	(620)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(1)	(58)	-	(14)	-	(2)
Total other financing sources (uses)	-	(1)	(58)	-	(14)	-	(2)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,024)	(1)	(58)	-	(14)	(620)	(2)
Cash and investments - ending	\$ 233	\$ -	\$ -	\$ 12,267	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2019

	Doc History Thru Art Grant	Comm Found - Greenlee Spanish	Dekko - Elem Guide to Read Wrksh	Comm Found - Kennedy 6th Science	Comm Found - CME Owen 3rd Grade	VOICE - J Yoder Pre-K Supplies	VOICE - Pre-K Small Group Online
Cash and investments - beginning	\$ 1	\$ 16	\$ 113	\$ 1	\$ 7	\$ 7	\$ 325
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	15	113	-	7	-	325
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	15	113	-	7	-	325
Excess (deficiency) of receipts over disbursements	-	(15)	(113)	-	(7)	-	(325)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(1)	(1)	-	(1)	-	(7)	-
Total other financing sources (uses)	(1)	(1)	-	(1)	-	(7)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1)	(16)	(113)	(1)	(7)	(7)	(325)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2019

	Comm Found - CPR & First Aid	Dekko - Gents Beginner Piano	Dekko - Keller Musical Instrument	Talent Initiative (New Tech DHS)	United Way - CME Media Grant	Am Dairy Assoc - DHS 582-02	Am Dairy Assoc - WTL 582-02
Cash and investments - beginning	\$ 99	\$ 2,500	\$ 920	\$ 190	\$ 225	\$ 2,000	\$ 1,000
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	2,500	920	-	225	-	-
Support services	99	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	987
Facilities acquisition and construction	-	-	-	-	-	2,000	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	99	2,500	920	-	225	2,000	987
Excess (deficiency) of receipts over disbursements	(99)	(2,500)	(920)	-	(225)	(2,000)	(987)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(13)
Total other financing sources (uses)	-	-	-	-	-	-	(13)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(99)	(2,500)	(920)	-	(225)	(2,000)	(1,000)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 190	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Sensory Support Grants	Comm Found - WTL Math	Noble REMC Round Up Trust - JC	WTL 1 Book 1 School Grant	WTL Fall Literacy Grant	JRW 1,000 Books Before Kindergarten	MCK Classroom Library Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	2,220	687	500	1,800	400	400	1,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,220</u>	<u>687</u>	<u>500</u>	<u>1,800</u>	<u>400</u>	<u>400</u>	<u>1,000</u>
Disbursements:							
Instruction	2,220	679	495	1,800	360	400	999
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>2,220</u>	<u>679</u>	<u>495</u>	<u>1,800</u>	<u>360</u>	<u>400</u>	<u>999</u>
Excess (deficiency) of receipts over disbursements	-	<u>8</u>	<u>5</u>	-	<u>40</u>	-	<u>1</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(8)	(5)	-	(40)	-	(1)
Total other financing sources (uses)	-	<u>(8)</u>	<u>(5)</u>	-	<u>(40)</u>	-	<u>(1)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	WTL Greenhouse Dekko Grant	United Way Bowen Grant	Comm Found - DHS Global Grit	Comm Found - WTL Family Night	United Way Early Ed Grant - Match	James Found - DHS/DMS Speaker	Reg8 MakerSpace DMS Rentschler
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	3,000	16,110	250	300	20,511	5,000	250
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	3,000	16,110	250	300	20,511	5,000	250
Disbursements:							
Instruction	2,918	-	250	300	24,108	5,000	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	2,918	-	250	300	24,108	5,000	-
Excess (deficiency) of receipts over disbursements	<u>82</u>	<u>16,110</u>	<u>-</u>	<u>-</u>	<u>(3,597)</u>	<u>-</u>	<u>250</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>82</u>	<u>16,110</u>	<u>-</u>	<u>-</u>	<u>(3,597)</u>	<u>-</u>	<u>250</u>
Cash and investments - ending	<u>\$ 82</u>	<u>\$ 16,110</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,597)</u>	<u>\$ -</u>	<u>\$ 250</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Reg8 MakerSpace DMS Bennett	DHS Shakespeare - FW AAUW Grant	DMS Cubs Trip 2019	VOICE MCK Extra-Curr Club Grant	VOICE WTL Pre- K Grant	Dekko DMS Science Museum Grant	Buehner/Cook MakerSpace Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	250	800	13,794	1,250	1,000	3,500	500
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	250	800	13,794	1,250	1,000	3,500	500
Disbursements:							
Instruction	-	-	13,732	-	994	-	358
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	13,732	-	994	-	358
Excess (deficiency) of receipts over disbursements	250	800	62	1,250	6	3,500	142
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	250	800	62	1,250	6	3,500	142
Cash and investments - ending	\$ 250	\$ 800	\$ 62	\$ 1,250	\$ 6	\$ 3,500	\$ 142

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Comm Found Unified Barons FF	United Way - KDG Camp 2019	Reg8 MakerSpace MCK Haber	Reg8 MakerSpace MCK Gerig	Formative Assessment Grant	Early Intervention Grant 2020	Non-English Speaking 2012-13
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157
Receipts:							
Local sources	870	4,800	250	250	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	40,808	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>870</u>	<u>4,800</u>	<u>250</u>	<u>250</u>	<u>40,808</u>	<u>-</u>	<u>-</u>
Disbursements:							
Instruction	-	1,593	-	-	-	-	-
Support services	-	-	-	-	40,808	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>1,593</u>	<u>-</u>	<u>-</u>	<u>40,808</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>870</u>	<u>3,207</u>	<u>250</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>870</u>	<u>3,207</u>	<u>250</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 870</u>	<u>\$ 3,207</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Non-English Speaking Grant 18/19	School Technology	NESP 2019- 2020	Career and Technical Performance Grant	Excellence in Performance Grant	High Ability 2019	Energy Savings Program
Cash and investments - beginning	\$ -	\$ 300,685	\$ -	\$ 58,194	\$ 5,717	\$ -	\$ 4,960
Receipts:							
Local sources	-	5,647	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	10,500	-	-	21,296	104,089	40,186	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	10,500	5,647	-	21,296	104,089	40,186	-
Disbursements:							
Instruction	-	-	-	-	103,996	-	-
Support services	-	264,294	-	-	-	32,475	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	264,294	-	-	103,996	32,475	-
Excess (deficiency) of receipts over disbursements	10,500	(258,647)	-	21,296	93	7,711	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(42,038)	-	-	-	-	-
Total other financing sources (uses)	-	(42,038)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,500	(300,685)	-	21,296	93	7,711	-
Cash and investments - ending	\$ 10,500	\$ -	\$ -	\$ 79,490	\$ 5,810	\$ 7,711	\$ 4,960

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	High Ability Grant 2018	Title I WTL SIG Grant	Title I 2015-16	Title I 2017-18	Title I 2018-19	Title I 2019-20	Title IV 2018-19
Cash and investments - beginning	\$ 948	\$ -	\$ -	\$ (46,390)	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	96,070	359,107	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	96,070	359,107	-	-
Disbursements:							
Instruction	-	2,232	-	43,454	372,283	-	4,200
Support services	948	-	(15)	6,226	23,653	-	7,173
Noninstructional services	-	-	-	-	313	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	948	2,232	(15)	49,680	396,249	-	11,373
Excess (deficiency) of receipts over disbursements	(948)	(2,232)	15	46,390	(37,142)	-	(11,373)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(948)	(2,232)	15	46,390	(37,142)	-	(11,373)
Cash and investments - ending	\$ -	\$ (2,232)	\$ 15	\$ -	\$ (37,142)	\$ -	\$ (11,373)

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Title II-A FFY2015						
	Title IV 2019-20	2015/16	Title II FFY 2017	Title II FFY 2018	Title II FFY 2019	Title III 2016-17	Title III 2018-20
Cash and investments - beginning	\$ -	\$ -	\$ (37,375)	\$ -	\$ -	\$ (1,505)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	91,241	-	-	1,433	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	91,241	-	-	1,433	-
Disbursements:							
Instruction	-	-	-	4,237	-	-	-
Support services	-	327	53,866	37,596	-	(72)	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	327	53,866	41,833	-	(72)	-
Excess (deficiency) of receipts over disbursements	-	(327)	37,375	(41,833)	-	1,505	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(327)	37,375	(41,833)	-	1,505	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ (327)</u>	<u>\$ -</u>	<u>\$ (41,833)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Title III 2019-21	Payroll Clearing	Technology Warranty Program	Prepaid Food Accounts	In and Out Clearing	Totals
Cash and investments - beginning	\$ -	\$ 138,206	\$ 8,520	\$ 29,717	\$ -	\$ 12,765,060
Receipts:						
Local sources	-	-	-	-	-	19,868,904
Intermediate sources	-	-	-	-	-	225
State sources	-	-	-	-	-	23,619,760
Federal sources	-	-	-	-	-	1,706,338
Other receipts	-	26,817,987	22,715	805,699	753	27,654,198
Total receipts	-	26,817,987	22,715	805,699	753	72,849,425
Disbursements:						
Instruction	-	-	-	-	-	17,349,696
Support services	-	-	-	-	-	14,162,648
Noninstructional services	-	-	-	-	-	2,416,533
Facilities acquisition and construction	-	-	-	-	-	1,707,496
Debt services	-	-	-	-	-	5,120,207
Nonprogrammed charges	-	26,503,541	25,519	796,632	213	30,850,398
Total disbursements	-	26,503,541	25,519	796,632	213	71,606,978
Excess (deficiency) of receipts over disbursements	-	314,446	(2,804)	9,067	540	1,242,447
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	1,141,619
Sale of capital assets	-	-	-	-	-	55,163
Transfers in	-	-	-	-	-	5,450,445
Transfers out	-	-	-	-	-	(5,450,445)
Total other financing sources (uses)	-	-	-	-	-	1,196,782
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	314,446	(2,804)	9,067	540	2,439,229
Cash and investments - ending	\$ -	\$ 452,652	\$ 5,716	\$ 38,784	\$ 540	\$ 15,204,289

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	General	Education	Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement
Cash and investments - beginning	\$ -	\$ 864,716	\$ 1,971,884	\$ 3,318,619	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	622,324	5,040,680	7,531,678	-	-	-
Intermediate sources	-	-	-	131	-	-	-
State sources	-	23,438,755	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	3,917	-	-	-
Total receipts	-	24,061,079	5,040,680	7,535,726	-	-	-
Disbursements:							
Instruction	-	16,124,427	-	-	-	-	-
Support services	-	5,802,876	-	6,970,554	-	-	-
Noninstructional services	-	493,714	-	-	-	-	-
Facilities acquisition and construction	-	-	-	347,893	-	-	-
Debt services	-	-	5,339,387	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	22,421,017	5,339,387	7,318,447	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,640,062	(298,707)	217,279	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	240,447	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	60,223	-	1,517,539	-	-	-
Transfers out	-	(1,662,539)	-	(60,223)	-	-	-
Total other financing sources (uses)	-	(1,602,316)	240,447	1,457,316	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	37,746	(58,260)	1,674,595	-	-	-
Cash and investments - ending	\$ -	\$ 902,462	\$ 1,913,624	\$ 4,993,214	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Local Rainy Day	Retirement/Severance Bond	Post- Retirement/Severance Future Benefits	Construction	2016 Bond - Construction	2010 GO Bond Sinking	2018 GO Bond
Cash and investments - beginning	\$ 2,269,045	\$ 1,187,528	\$ 99,640	\$ 50,955	\$ 39,936	\$ 1,612,770	\$ 609,365
Receipts:							
Local sources	-	33,706	-	-	-	390,521	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	33,706	-	-	-	390,521	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	305,378
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	978,642	-	-	50,000	-	-	118,774
Debt services	-	-	-	-	-	2,003,291	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	978,642	-	-	50,000	-	2,003,291	424,152
Excess (deficiency) of receipts over disbursements	(978,642)	33,706	-	(50,000)	-	(1,612,770)	(424,152)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(978,642)	33,706	-	(50,000)	-	(1,612,770)	(424,152)
Cash and investments - ending	\$ 1,290,403	\$ 1,221,234	\$ 99,640	\$ 955	\$ 39,936	\$ -	\$ 185,213

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	2019 GO Bonds - JRW Project	School Lunch	Curricular Materials Rental	Self-Insurance	Comm Found - Literacy OG Grant	Noble REMC Recycling Program	Comm Found VOICE Nurse Supplies
Cash and investments - beginning	\$ -	\$ 248,928	\$ 507,541	\$ 1,655,069	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	755,372	264,899	4,844,224	2,000	1,500	200
Intermediate sources	-	-	-	-	-	-	-
State sources	-	20,401	111,183	-	-	-	-
Federal sources	-	1,072,010	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	1,847,783	376,082	4,844,224	2,000	1,500	200
Disbursements:							
Instruction	-	-	-	-	2,000	-	-
Support services	98,048	203	192,226	64,544	-	-	-
Noninstructional services	-	2,031,096	-	-	-	-	-
Facilities acquisition and construction	195,049	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	5,106,190	-	-	-
Total disbursements	293,097	2,031,299	192,226	5,170,734	2,000	-	-
Excess (deficiency) of receipts over disbursements	(293,097)	(183,516)	183,856	(326,510)	-	1,500	200
Other financing sources (uses):							
Proceeds of long-term debt	4,950,000	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	4,950,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,656,903	(183,516)	183,856	(326,510)	-	1,500	200
Cash and investments - ending	\$ 4,656,903	\$ 65,412	\$ 691,397	\$ 1,328,559	\$ -	\$ 1,500	\$ 200

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	PLTW Grant for DMS	Lutheran - Sources of Strength	United Way - High in Plain Sight	WTL Robotics Grant	IASP Service Learning Grants	Alternative Education	Safe Haven Grant - SRO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,351
Receipts:							
Local sources	2,400	2,450	3,840	366	500	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	3,637
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,400</u>	<u>2,450</u>	<u>3,840</u>	<u>366</u>	<u>500</u>	<u>-</u>	<u>3,637</u>
Disbursements:							
Instruction	2,400	1,174	-	341	20	-	-
Support services	-	150	2,900	-	-	-	78,619
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>2,400</u>	<u>1,324</u>	<u>2,900</u>	<u>341</u>	<u>20</u>	<u>-</u>	<u>78,619</u>
Excess (deficiency) of receipts over disbursements	-	<u>1,126</u>	<u>940</u>	<u>25</u>	<u>480</u>	-	<u>(74,982)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	<u>1,126</u>	<u>940</u>	<u>25</u>	<u>480</u>	-	<u>(74,982)</u>
Cash and investments - ending	\$ -	\$ <u>1,126</u>	\$ <u>940</u>	\$ <u>25</u>	\$ <u>480</u>	\$ -	\$ <u>(41,631)</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Early Intervention 2014	Early Intervention 2018	Early Intervention 2019	Lilly Comprehensive Counseling	Come Back Stronger PK Grant	Adult, Alternative, and Continuing Education	Extra-Curricular Activities
Cash and investments - beginning	\$ 189	\$ -	\$ 8,808	\$ -	\$ -	\$ 301	\$ 20,127
Receipts:							
Local sources	-	-	-	-	22,000	-	54,191
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	22,000	-	54,191
Disbursements:							
Instruction	-	-	8,808	-	-	144,856	49,315
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	8,808	-	-	144,856	49,315
Excess (deficiency) of receipts over disbursements	-	-	(8,808)	-	22,000	(144,856)	4,876
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	1,726
Transfers in	-	-	-	-	-	145,000	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	145,000	1,726
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(8,808)	-	22,000	144	6,602
Cash and investments - ending	\$ 189	\$ -	\$ -	\$ -	\$ 22,000	\$ 445	\$ 26,729

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2020

	Summer Literacy Institute	Pre-School Program	Homebound - HP	Baron TV - VOICE	Summer of e- Learning	United Way - Community Impact DMS	CPR/AED Training Grant
Cash and investments - beginning	\$ 16,845	\$ 118,570	\$ 15,728	\$ -	\$ 4,824	\$ -	\$ -
Receipts:							
Local sources	-	570,465	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	570,465	-	-	-	-	-
Disbursements:							
Instruction	-	503,526	-	-	-	-	-
Support services	-	14,667	-	-	147	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	518,193	-	-	147	-	-
Excess (deficiency) of receipts over disbursements	-	52,272	-	-	(147)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	52,272	-	-	(147)	-	-
Cash and investments - ending	\$ 16,845	\$ 170,842	\$ 15,728	\$ -	\$ 4,677	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Dekko - DHS Landscaping Program	Comm Found - DMS Mason's Mission	United Way - WTL Books	Tech Repair Lenovo	Dekko - Keller Music Grant	DMS PE Grant from Comm Found	Dekko Grant - CME Active Seating
Cash and investments - beginning	\$ 233	\$ -	\$ -	\$ 12,267	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ 233	\$ -	\$ -	\$ 12,267	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Doc History Thru Art Grant	Comm Found - Greenlee Spanish	Dekko - Elem Guide to Read Wrksh	Comm Found - Kennedy 6th Science	Comm Found - CME Owen 3rd Grade	VOICE - J Yoder Pre-K Supplies	VOICE - Pre-K Small Group Online
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Comm Found - CPR & First Aid	Dekko - Gentis Beginner Piano	Dekko - Keller Musical Instrument	Talent Initiative (New Tech DHS)	United Way - CME Media Grant	Am Dairy Assoc - DHS 582-02	Am Dairy Assoc - WTL 582-02
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 190	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 190	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Sensory Support Grants	Comm Found - WTL Math	Noble REMC Round Up Trust - JC	WTL 1 Book 1 School Grant	WTL Fall Literacy Grant	JRW 1,000 Books Before Kindergarten	MCK Classroom Library Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	WTL Greenhouse Dekko Grant	United Way Bowen Grant	Comm Found - DHS Global Grit	Comm Found - WTL Family Night	United Way Early Ed Grant - Match	James Found - DHS/DMS Speaker	Reg8 MakerSpace DMS Rentschler
Cash and investments - beginning	\$ 82	\$ 16,110	\$ -	\$ -	\$ (3,597)	\$ -	\$ 250
Receipts:							
Local sources	-	-	-	-	21,274	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	21,274	-	-
Disbursements:							
Instruction	82	-	-	-	4,432	-	-
Support services	-	6,300	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	82	6,300	-	-	4,432	-	-
Excess (deficiency) of receipts over disbursements	(82)	(6,300)	-	-	16,842	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(82)	(6,300)	-	-	16,842	-	-
Cash and investments - ending	\$ -	\$ 9,810	\$ -	\$ -	\$ 13,245	\$ -	\$ 250

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2020

	Reg8 MakerSpace DMS Bennett	DHS Shakespeare - FW AAUW Grant	DMS Cubs Trip 2019	VOICE MCK Extra-Curr Club Grant	VOICE WTL Pre- K Grant	Dekko DMS Science Museum Grant	Buehner/Cook MakerSpace Grant
Cash and investments - beginning	\$ 250	\$ 800	\$ 62	\$ 1,250	\$ 6	\$ 3,500	\$ 142
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	800	62	-	6	3,500	113
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	312	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	800	62	312	6	3,500	113
Excess (deficiency) of receipts over disbursements	-	(800)	(62)	(312)	(6)	(3,500)	(113)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(800)	(62)	(312)	(6)	(3,500)	(113)
Cash and investments - ending	\$ 250	\$ -	\$ -	\$ 938	\$ -	\$ -	\$ 29

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2020

	Comm Found Unified Barons FF	United Way - KDG Camp 2019	Reg8 MakerSpace MCK Haber	Reg8 MakerSpace MCK Gerig	Formative Assessment Grant	Early Intervention Grant 2020	Non-English Speaking 2012-13
Cash and investments - beginning	\$ 870	\$ 3,207	\$ 250	\$ 250	\$ -	\$ -	\$ 157
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	37,935	13,096	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	37,935	13,096	-
Disbursements:							
Instruction	-	3,034	-	-	-	13,096	-
Support services	-	-	-	-	37,038	-	-
Noninstructional services	200	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	200	3,034	-	-	37,038	13,096	-
Excess (deficiency) of receipts over disbursements	(200)	(3,034)	-	-	897	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(200)	(3,034)	-	-	897	-	-
Cash and investments - ending	\$ 670	\$ 173	\$ 250	\$ 250	\$ 897	\$ -	\$ 157

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 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 18/19	School Technology	NESP 2019- 2020	Career and Technical Performance Grant	Excellence in Performance Grant	High Ability 2019	Energy Savings Program
Cash and investments - beginning	\$ 10,500	\$ -	\$ -	\$ 79,490	\$ 5,810	\$ 7,711	\$ 4,960
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	11,302	5,760	128,538	41,546	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	11,302	5,760	128,538	41,546	-
Disbursements:							
Instruction	46	-	206	-	127,663	-	-
Support services	10,454	-	6,914	-	-	49,247	-
Noninstructional services	-	-	427	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	10,500	-	7,547	-	127,663	49,247	-
Excess (deficiency) of receipts over disbursements	(10,500)	-	3,755	5,760	875	(7,701)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,500)	-	3,755	5,760	875	(7,701)	-
Cash and investments - ending	\$ -	\$ -	\$ 3,755	\$ 85,250	\$ 6,685	\$ 10	\$ 4,960

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 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 2018	Title I WTL SIG Grant	Title I 2015-16	Title I 2017-18	Title I 2018-19	Title I 2019-20	Title IV 2018-19
Cash and investments - beginning	\$ -	\$ (2,232)	\$ 15	\$ -	\$ (37,142)	\$ -	\$ (11,373)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	29,004	-	-	81,893	324,607	22,006
Other receipts	-	-	-	-	-	-	-
Total receipts	-	29,004	-	-	81,893	324,607	22,006
Disbursements:							
Instruction	-	37,942	-	-	41,831	58,744	(2,102)
Support services	-	-	-	-	2,920	293,313	21,160
Noninstructional services	-	-	-	-	-	980	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	37,942	-	-	44,751	353,037	19,058
Excess (deficiency) of receipts over disbursements	-	(8,938)	-	-	37,142	(28,430)	2,948
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(8,938)	-	-	37,142	(28,430)	2,948
Cash and investments - ending	\$ -	\$ (11,170)	\$ 15	\$ -	\$ -	\$ (28,430)	\$ (8,425)

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 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 FFY2015		Title II FFY 2017	Title II FFY 2018	Title II FFY 2019	Title III 2016-17	Title III 2018-20
	Title IV 2019-20	2015/16					
Cash and investments - beginning	\$ -	\$ (327)	\$ -	\$ (41,833)	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	85,190	55,403	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	85,190	55,403	-	-
Disbursements:							
Instruction	2,098	-	-	8,333	2,486	-	-
Support services	1,793	-	-	41,207	65,319	-	-
Noninstructional services	-	-	-	-	-	-	229
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	3,891	-	-	49,540	67,805	-	229
Excess (deficiency) of receipts over disbursements	(3,891)	-	-	35,650	(12,402)	-	(229)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,891)	-	-	35,650	(12,402)	-	(229)
Cash and investments - ending	\$ (3,891)	\$ (327)	\$ -	\$ (6,183)	\$ (12,402)	\$ -	\$ (229)

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Title III 2019-21	Payroll Clearing	Technology Warranty Program	Prepaid Food Accounts	In and Out Clearing	Totals
Cash and investments - beginning	\$ -	\$ 452,652	\$ 5,716	\$ 38,784	\$ 540	\$ 15,204,289
Receipts:						
Local sources	-	-	-	-	-	20,164,590
Intermediate sources	-	-	-	-	-	131
State sources	-	-	-	-	-	23,812,153
Federal sources	-	-	-	-	-	1,670,113
Other receipts	-	27,101,857	38,944	655,480	23,265	27,823,463
Total receipts	-	27,101,857	38,944	655,480	23,265	73,470,450
Disbursements:						
Instruction	1,062	-	-	-	-	17,140,301
Support services	-	-	-	-	-	14,065,977
Noninstructional services	-	-	-	-	-	2,526,958
Facilities acquisition and construction	-	-	-	-	-	1,690,358
Debt services	-	-	-	-	-	7,342,678
Nonprogrammed charges	-	27,004,358	26,180	644,199	192,003	32,972,930
Total disbursements	1,062	27,004,358	26,180	644,199	192,003	75,739,202
Excess (deficiency) of receipts over disbursements	(1,062)	97,499	12,764	11,281	(168,738)	(2,268,752)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	5,190,447
Sale of capital assets	-	-	-	-	-	1,726
Transfers in	-	-	-	-	-	1,722,762
Transfers out	-	-	-	-	-	(1,722,762)
Total other financing sources (uses)	-	-	-	-	-	5,192,173
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,062)	97,499	12,764	11,281	(168,738)	2,923,421
Cash and investments - ending	\$ (1,062)	\$ 550,151	\$ 18,480	\$ 50,065	\$ (168,198)	\$ 18,127,710

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,798,596</u>	<u>\$ 435,216</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 SCHEDULE OF LEASES AND DEBT
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Auburn Plaza	Alternative school rent	\$ 20,117	08/01/20	07/31/23
Crossroads	N23 Chromebooks	83,168	06/30/19	06/30/21
DeKalb County Central School Building Corporation	2016 Bond - MCK/DHS/DMS	402,000	01/01/17	12/31/22
DeKalb County Central School Building Corporation	Deferred Maintenance at all School Buildings	1,204,000	06/30/14	12/31/23
DeKalb McKenney-Harrison School Building Corporation	Construction/Renovation at McKenney-Harrison Elementary School and Renovations at DeKalb Middle School	2,197,000	06/30/15	06/30/24
First Internet	Solar/LED project	72,301	01/15/19	07/15/38
Quadient Leasing	Postage Meter	2,082	08/01/16	07/31/21
Regions Leasing	Chromebooks 100e & 300E	80,685	04/28/20	09/15/22
Regions Leasing	School Bus Lease	556,446	11/01/19	06/30/27
Xerox	Copiers	<u>90,459</u>	02/22/19	02/21/23
Total of annual lease payments		<u>\$ 4,708,258</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2019 GO Bond for JRW	<u>\$ 4,445,000</u>	<u>\$ 1,610,900</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/>.