

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TRI-CREEK SCHOOL CORPORATION

LAKE COUNTY, INDIANA

July 1, 2018 to June 30, 2020



**FILED**  
06/25/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dana Bogathy	07-01-18 to 06-30-21
Superintendent of Schools	Rod Gardin Debra K. Howe (interim)	07-01-18 to 02-22-21 02-23-21 to 06-30-21
President of the School Board	Michelle Dumbsky Douglas Ward	07-01-18 to 12-31-20 01-01-21 to 06-30-21



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TRI-CREEK SCHOOL CORPORATION, LAKE COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the Tri-Creek School Corporation (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 June 7, 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

June 7, 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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TRI-CREEK SCHOOL CORPORATION  
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	\$ 3,583,021	\$ 11,159,010	\$ 10,973,323	\$ (3,768,708)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	10,960,342	9,785,635	2,451,208	3,625,915	22,309,339	20,655,572	(2,358,330)	2,921,352
Debt Service	566,226	2,615,794	2,503,442	-	678,578	5,594,513	5,617,069	2,288,655	2,944,677
Retirement/Severance Bond Debt Service	-	-	-	-	47,637	48,372	48,372	43,426	42,691
Exempt Debt	3,388,964	5,505,572	5,884,076	-	3,010,460	2,295,794	2,964,200	(2,342,054)	-
Exempt Pension Debt	83,306	119,622	153,588	-	49,340	43,394	49,308	(43,426)	-
Operations	-	3,008,677	3,754,141	4,208,760	3,463,296	4,904,883	8,021,258	2,414,073	2,760,994
Capital Projects	920,126	937,747	1,043,919	(813,954)	-	-	-	-	-
School Transportation	1,366,124	866,701	919,323	(1,313,502)	-	-	-	-	-
School Bus Replacement	915,988	276,415	445,130	(747,273)	-	-	-	-	-
Local Rainy Day	2,438,573	-	-	-	2,438,573	-	-	-	2,438,573
Retirement/Severance Bond	447,988	-	14,982	-	433,006	-	17,382	-	415,624
Post-Retirement/Severance Future Benefits	254,182	-	-	-	254,182	-	-	-	254,182
Solar 2017	63,334	-	63,334	-	-	-	-	-	-
Trans Reimburse Diesel Break	(159,978)	2,291	38,992	-	(196,679)	1,078	6,574	75,167	(127,008)
Ins Reim- Ductwork LMS	(3,033)	-	10,585	-	(13,618)	110,167	833	(75,167)	20,549
2006 GO Bonds	2,882	-	-	-	2,882	-	-	-	2,882
School Lunch	981,215	1,445,256	1,517,489	-	908,982	1,083,542	1,155,337	-	837,187
Curricular Materials Rental	271,648	167,585	216,294	-	222,939	587,161	545,824	53,399	317,675
Levy Excess	1,518	-	-	-	1,518	-	-	-	1,518
Joint Operations - Area Vocational Education	(15,313)	55,936	110,207	-	(69,584)	147,063	112,264	-	(34,785)
Parking Tickets	-	-	-	-	-	-	-	8,579	8,579
TCEF Prior Donor Directed	-	-	-	-	-	56	687	27,208	26,577
PLTW '15-'18	-	-	-	-	-	-	-	1,337	1,337
LP Grants/Donations	-	-	-	-	-	-	441	1,598	1,157
Educational Donations	-	-	-	-	-	-	387	2,492	2,105
Welding	-	-	-	-	-	300	196	-	104
Literacy LASS	-	-	-	-	-	-	-	148	148
E-Rate Computer Repair	-	-	-	-	-	4,279	9,298	1,509	(3,510)
Covid-19 Donations	-	-	-	-	-	600	-	-	600
PLTW 2020	-	-	-	-	-	1,200	-	-	1,200
TCEF Donor Directed	-	-	-	-	-	17,455	8,907	130	8,678
Pepsi Marketing	-	-	-	-	-	100	11,813	35,987	24,274
TCEF Competitive Grants 19-20	-	-	-	-	-	15,153	14,294	-	859
ITR School Food Relief Grant	-	-	-	-	-	1,200	-	-	1,200
Educational License Plates	10,991	431	-	-	11,422	432	-	-	11,854
School Library Printed Material	88,600	32,825	-	-	121,425	7,697	-	(129,122)	-
Early Intervention 15-16	5,352	-	-	(5,325)	27	-	-	(27)	-
Early Intervention 16-17	(5,325)	-	-	5,325	-	-	-	-	-
Early Intervention 17-18	4,148	-	4,148	-	-	-	-	-	-
Early Intervention Grant 18-19	-	18,302	11,150	-	7,152	-	1,152	(6,000)	-
Lilly Endowment 2017	3,095	-	3,293	-	(198)	-	-	198	-
Donations	1,878	-	625	-	1,253	850	139	625	2,589
Donation Transportation	284	-	132	-	152	-	-	-	152
Kart Donations - LHS	(438)	-	-	-	(438)	-	-	438	-
Intervention Team	-	-	-	-	-	500	57	-	443
Mobile Grants	5	-	-	-	5	-	-	-	5
Adventure Club	-	-	-	-	-	4,078	-	-	4,078
L P Books Don	47	-	-	-	47	-	-	-	47

TRI-CREEK SCHOOL CORPORATION  
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
Instructional Support	148	-	-	-	148	-	-	(148)	-
Tech Conf Local	1,587	-	-	-	1,587	-	-	(1,587)	-
Smart Stop GT	34	-	-	-	34	-	-	-	34
Miscellaneous Programs Parking	9,439	-	-	-	9,439	-	860	(8,579)	-
Foundation Gt	(387)	-	-	387	-	-	-	-	-
2013-2014 Foundation Gt	(560)	-	-	560	-	-	-	-	-
2015-2016 Foundation Grant	16,499	-	-	(16,499)	-	-	-	-	-
2016-2017 Foundation Grant	15,040	-	-	(15,040)	-	-	-	-	-
TCEF 2017-18	3,477	925	12,513	30,593	22,482	-	-	(22,482)	-
Foundation Grant 18-19	-	32,622	25,607	-	7,015	50	2,701	(4,364)	-
Local Funds	2,050	-	-	-	2,050	-	-	(2,050)	-
Local IASP- Build A Story	(37)	-	-	37	-	-	-	-	-
College Go- Learn More Indiana	1,000	-	-	-	1,000	-	-	(1,000)	-
PLTW Grant 15-18	202	2,400	1,265	-	1,337	-	-	(1,337)	-
PLTW- LHS Engineering	10,000	-	10,000	-	-	-	-	-	-
Target	2	-	-	-	2	-	-	(2)	-
BP Grant - Lake Prairie	24	-	-	-	24	-	-	(24)	-
BP Grant - Lake Prairie 15/16	758	500	985	-	273	-	-	(273)	-
BP Grant	300	-	-	-	300	-	-	(300)	-
Pepsi Marketing 2010-2011	10,817	-	-	(10,817)	-	-	-	-	-
Pepsi Marketing 2002-2003	6,753	-	-	(6,753)	-	-	-	-	-
Pepsi Marketing 2003-2004	6,371	-	-	(6,371)	-	-	-	-	-
Pepsi Marketing 2004-2005	39,495	518	21,778	31,687	49,922	163	14,098	(35,987)	-
Pepsi Marketing 2005-2006	556	-	-	(556)	-	-	-	-	-
Pepsi Marketing 2006-2007	150	-	-	(150)	-	-	-	-	-
Pepsi Marketing 2007-2008	2,761	-	-	(2,761)	-	-	-	-	-
Pepsi Marketing 2008-2009	1,239	-	-	(1,239)	-	-	-	-	-
Pepsi Marketing 2009-2010	3,041	-	-	(3,041)	-	-	-	-	-
Formative Assessment	9,589	29,847	24,847	-	14,589	32,206	24,255	-	22,540
Common School Loan July 2018	-	-	314,428	-	(314,428)	314,428	16,652	16,652	-
Common Sch Fd	9,777	-	-	-	9,777	-	-	(9,777)	-
Common School Loan Spring '19	-	-	-	-	-	328,168	328,457	289	-
Common School Loan Fall '19	-	-	-	-	-	-	275,765	(7,164)	(282,929)
Common School Loan	(1)	-	-	1	-	-	-	-	-
School Tech Advancement Acct	-	-	21,605	-	(21,605)	21,605	-	-	-
High Ability 14-15	(388)	-	-	388	-	-	-	-	-
2015-16 High Ability	(570)	-	-	570	-	-	-	-	-
2016-17 High Ability	1,255	-	-	-	1,255	-	-	(1,255)	-
2017-18 High Ability	11,943	-	13,352	-	(1,409)	-	-	1,409	-
Early Education Matching Grant	-	33,775	20,705	-	13,070	-	19,742	6,672	-
Medicaid Reimbursement	-	-	-	-	-	248	-	-	248
Secured Schools Safety Grant	-	-	37,185	-	(37,185)	48,092	50,017	-	(39,110)
Science, Technology, Engineering, and Math Grant	-	19,500	20,000	-	(500)	-	-	500	-
EIG '19-'20	-	-	-	-	-	12,047	12,047	-	-
Non-English Speaking Programs	-	-	-	-	-	16,128	3,307	-	12,821
NESP 14-15	(300)	-	-	300	-	-	-	-	-
NESP 15-16	(178)	-	-	178	-	-	-	-	-
NESP 16-17	(183)	12,025	7,835	183	4,190	-	3,207	(625)	358
17-18 NESP Grant	6,920	-	6,737	(183)	-	-	-	-	-

TRI-CREEK SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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 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
E-Rate Tech Fund	659,595	13,570	1,470,750	-	(797,585)	849,173	36,811	-	14,777
E-Rate Tech 3722	1,509	-	-	-	1,509	-	-	(1,509)	-
Career and Technical Performance Grant	23,114	17,401	31,689	-	8,826	-	4,820	-	4,006
Teacher Appreciation Grant	(7,853)	97,021	112,254	-	(23,086)	119,638	119,773	23,221	-
High Ability Students	179	-	-	-	179	40,936	26,175	-	14,940
Miscellaneous Programs	442	-	-	-	442	-	-	(442)	-
Center of Workforce Innovation	1,153	546	1,740	41	-	-	-	-	-
Title I '19-'20	-	-	-	-	-	162,738	265,760	-	(103,022)
Title I '18-'19	-	202,766	255,632	-	(52,866)	116,096	63,230	-	-
Title I '14-'15	(5,119)	-	-	-	(5,119)	-	-	5,119	-
Title I '15-'16	24,286	-	-	(26,027)	(1,741)	-	-	1,741	-
Title I '16-'17	(26,027)	-	-	26,027	-	-	-	-	-
Title I '17-'18	(40,578)	123,854	83,276	-	-	-	-	-	-
Title IV 18-20	-	10,978	14,714	-	(3,736)	14,569	10,833	-	-
Title IV 19-21	-	-	-	-	-	15,430	15,778	-	(348)
Perkins 2019-2020 Grant	-	-	-	-	-	108,954	123,572	-	(14,618)
Perkins 13-14	5	-	-	-	5	-	-	-	5
Perkins Grant 2017-18	(20,036)	31,685	12,408	759	-	-	-	-	-
Perkins Grant 2018-19	-	40,560	145,101	-	(104,541)	121,860	17,319	-	-
Summer Expansion Grant 2018	-	7,187	7,187	-	-	-	-	-	-
Perkins Assessment Grant	-	-	-	-	-	-	470	-	(470)
Perkins 2019 Summer Expansion	-	-	25,000	-	(25,000)	35,000	10,000	-	-
Medicaid Reimbursement - Federal	-	-	-	-	-	638	-	-	638
Title II, Part A, Supporting Effective Instruction	-	-	6,705	-	(6,705)	69,927	69,856	(38)	(6,672)
Title II 19-21	-	-	-	-	-	-	9,358	-	(9,358)
Title II 16-18	4,447	24,441	28,926	-	(38)	-	-	38	-
Title II 15-17	(20,518)	-	-	21,057	539	-	-	-	539
Title II 17-19	-	78,905	79,344	-	(439)	504	65	-	-
Title II 14-16	19,802	-	-	(21,057)	(1,255)	-	-	1,255	-
Title II Tech Conf	(8,066)	-	-	-	(8,066)	-	-	8,066	-
Title II E-Learning Conf 15-16	(12,558)	-	-	-	(12,558)	-	-	12,558	-
Title III 13-14	3,551	-	-	(3,551)	-	-	-	-	-
Title III 14-15	(3,770)	-	-	3,770	-	-	-	-	-
Title III 15-16	(1,540)	-	(1,394)	-	(146)	-	-	146	-
Title III 16-17	-	1,394	1,394	-	-	-	-	-	-
Title III 2017-19	(1,620)	1,620	(1,620)	-	1,620	-	1,620	-	-
Secured Schools	11,789	-	-	-	11,789	-	-	(11,789)	-
Secured Schools FY 15	831	-	-	-	831	-	-	(831)	-
Secured Schools Safety Grant	(33,213)	-	-	-	(33,213)	-	-	33,213	-
Secured School Safety 17-18	(8,712)	46,662	37,950	-	-	-	-	-	-
Food Service Clearing	(201,765)	1,148,359	1,235,905	-	(289,311)	1,218,425	1,050,792	-	(121,678)
Textbook Rental Clearing	106,415	77,894	-	-	184,309	-	184,309	-	-
Prepaid Lunch	28,319	762,926	759,097	-	32,148	616,805	596,149	-	52,804
Payroll Withholdings	692,924	10,759,899	10,702,154	-	750,668	11,052,783	11,183,411	-	620,040
<b>Totals</b>	<b>\$ 16,571,017</b>	<b>\$ 50,752,286</b>	<b>\$ 53,000,862</b>	<b>\$ 19,024</b>	<b>\$ 14,341,464</b>	<b>\$ 52,495,082</b>	<b>\$ 53,782,573</b>	<b>\$ 159</b>	<b>\$ 13,054,132</b>

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

TRI-CREEK SCHOOL CORPORATION  
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.

TRI-CREEK SCHOOL CORPORATION  
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, and self-insurance payments.

**F. Other Financing Sources and Uses**

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

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

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

TRI-CREEK SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

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

TRI-CREEK SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

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

TRI-CREEK SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan Description*

The Indiana Teachers' 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:

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

TRI-CREEK SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*C. VALIC Pension Plan*

The School Corporation also contributes to a pension plan for Classified Employees hired after July 1, 2011, VALIC Program. The employee's contribution is 3 percent of their annual salary and the School Corporation contributes 4 percent. Employees become immediately vested in the School Corporation's contribution to the employee's VALIC Program account. This plan is unique to the School Corporation. Information regarding this plan may be obtained from the School Corporation.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants or reimbursable clearing funds. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2019 or 2020. Funds with a deficit in cash on June 30, 2019, that were not reimbursable, were brought to zero and closed by June 30, 2020.

**Note 8. Holding Corporations**

The School Corporation has entered into capital leases with the Tri-Creek High School Building Corporation and the Tri-Creek Middle School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during the years 2018-2019 and 2019-2020 totaled \$6,897,225 and \$7,083,700, respectively.

TRI-CREEK SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. Subsequent Events**

On February 25, 2021, the School Corporation approved the issuance of the \$3,165,000 Ad Valorem Property Tax First Mortgage Bonds, Series 2021. The Bond Purchase Agreement is between Tri-Creek 2002 High School Building Corporation (the "Issuer") and the School Corporation (the "Governmental Entity"). The purpose of the bond is to do various renovations, additions, and improvements to the schools.

**Note 10. 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.

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TRI-CREEK SCHOOL CORPORATION  
 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	Retirement/ Severance Bond Debt Service	Exempt Debt	Exempt Pension Debt	Operations	Capital Projects	School Transportation
Cash and investments - beginning	\$ 3,583,021	\$ -	\$ 566,226	\$ -	\$ 3,388,964	\$ 83,306	\$ -	\$ 920,126	\$ 1,366,124
Receipts:									
Local sources	403,515	260,472	2,611,651	-	5,505,572	119,622	2,762,608	937,747	866,701
Intermediate sources	140,871	4	-	-	-	-	150,046	-	-
State sources	10,614,624	10,699,866	-	-	-	-	-	-	-
Federal sources	-	-	4,143	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	96,023	-	-
Total receipts	11,159,010	10,960,342	2,615,794	-	5,505,572	119,622	3,008,677	937,747	866,701
Disbursements:									
Instruction	7,524,260	7,875,899	-	-	-	-	-	-	-
Support services	3,394,013	1,909,736	-	-	-	-	3,495,766	859,301	919,323
Noninstructional services	55,050	-	-	-	-	-	54,518	-	-
Facilities acquisition and construction	-	-	-	-	-	-	203,857	184,618	-
Debt services	-	-	2,503,442	-	5,884,076	153,588	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,973,323	9,785,635	2,503,442	-	5,884,076	153,588	3,754,141	1,043,919	919,323
Excess (deficiency) of receipts over disbursements	185,687	1,174,707	112,352	-	(378,504)	(33,966)	(745,464)	(106,172)	(52,622)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	14,397	-	4,627
Transfers in	624	3,769,332	-	-	-	-	4,196,856	-	-
Transfers out	(3,769,332)	(1,318,124)	-	-	-	-	(2,493)	(813,954)	(1,318,129)
Total other financing sources (uses)	(3,768,708)	2,451,208	-	-	-	-	4,208,760	(813,954)	(1,313,502)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,583,021)	3,625,915	112,352	-	(378,504)	(33,966)	3,463,296	(920,126)	(1,366,124)
Cash and investments - ending	\$ -	\$ 3,625,915	\$ 678,578	\$ -	\$ 3,010,460	\$ 49,340	\$ 3,463,296	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	School Bus Replacement	Local Rainy Day	Retirement/ Severance Bond	Post- Retirement/ Severance Future Benefits	Solar 2017	Trans Reimburse Diesel Break	Ins Reim- Ductwork LMS	2006 GO Bonds	School Lunch
Cash and investments - beginning	\$ 915,988	\$ 2,438,573	\$ 447,988	\$ 254,182	\$ 63,334	\$ (159,978)	\$ (3,033)	\$ 2,882	\$ 981,215
Receipts:									
Local sources	276,415	-	-	-	-	2,291	-	-	783,882
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	20,921
Federal sources	-	-	-	-	-	-	-	-	639,643
Other receipts	-	-	-	-	-	-	-	-	810
Total receipts	276,415	-	-	-	-	2,291	-	-	1,445,256
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	445,130	-	14,982	-	-	-	-	-	810
Noninstructional services	-	-	-	-	-	-	-	-	1,416,679
Facilities acquisition and construction	-	-	-	-	63,334	38,992	10,585	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	100,000
Total disbursements	445,130	-	14,982	-	63,334	38,992	10,585	-	1,517,489
Excess (deficiency) of receipts over disbursements	(168,715)	-	(14,982)	-	(63,334)	(36,701)	(10,585)	-	(72,233)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(747,273)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(747,273)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(915,988)	-	(14,982)	-	(63,334)	(36,701)	(10,585)	-	(72,233)
Cash and investments - ending	\$ -	\$ 2,438,573	\$ 433,006	\$ 254,182	\$ -	\$ (196,679)	\$ (13,618)	\$ 2,882	\$ 908,982

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	Curricular Materials Rental	Levy Excess	Joint Operations - Area Vocational Education	Parking Tickets	TCEF Prior Donor Directed	PLTW '15-'18	LP Grants/Donations	Educational Donations	Welding
Cash and investments - beginning	\$ 271,648	\$ 1,518	\$ (15,313)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	165,876	-	55,936	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	1,709	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	167,585	-	55,936	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	110,207	-	-	-	-	-	-
Support services	216,294	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	216,294	-	110,207	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(48,709)	-	(54,271)	-	-	-	-	-	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(48,709)	-	(54,271)	-	-	-	-	-	-
Cash and investments - ending	\$ 222,939	\$ 1,518	\$ (69,584)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	Literacy LASS	E-Rate Computer Repair	Covid-19 Donations	PLTW 2020	TCEF Donor Directed	Pepsi Marketing	TCEF Competitive Grants 19-20	ITR School Food Relief Grant	Educational License Plates
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,991
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	431
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	431
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	431
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	431
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,422

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	School Library Printed Material	Early Intervention 15-16	Early Intervention 16-17	Early Intervention 17-18	Early Intervention Grants 18-19	Lilly Endowment 2017	Donations	Donation Transportation	Kart Donations - LHS
Cash and investments - beginning	\$ 88,600	\$ 5,352	\$ (5,325)	\$ 4,148	\$ -	\$ 3,095	\$ 1,878	\$ 284	\$ (438)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	32,825	-	-	-	18,302	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	32,825	-	-	-	18,302	-	-	-	-
Disbursements:									
Instruction	-	-	-	4,148	11,150	-	-	-	-
Support services	-	-	-	-	-	3,293	625	132	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	4,148	11,150	3,293	625	132	-
Excess (deficiency) of receipts over disbursements	32,825	-	-	(4,148)	7,152	(3,293)	(625)	(132)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	5,325	-	-	-	-	-	-
Transfers out	-	(5,325)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(5,325)	5,325	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	32,825	(5,325)	5,325	(4,148)	7,152	(3,293)	(625)	(132)	-
Cash and investments - ending	\$ 121,425	\$ 27	\$ -	\$ -	\$ 7,152	\$ (198)	\$ 1,253	\$ 152	\$ (438)

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	Intervention Team	Mobile Grants	Adventure Club	L P Books Don	Instructional Support	Tech Conf Local	Smart Stop GT	Miscellaneous Programs Parking	2013-2014 Foundation Gt
Cash and investments - beginning	\$ -	\$ 5	\$ -	\$ 47	\$ 148	\$ 1,587	\$ 34	\$ 9,439	\$ (387)
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):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	387
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	387
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	387
Cash and investments - ending	\$ -	\$ 5	\$ -	\$ 47	\$ 148	\$ 1,587	\$ 34	\$ 9,439	\$ -

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	2014-2015 Foundation Gt	2015-2016 Foundation Grant	2016-2017 Foundation Grant	TCEF 2017-18	Foundation Grant 18-19	Local Funds	Local IASP- Build A Story	College Go- Learn More Indiana	PLTW Grant 15-18
Cash and investments - beginning	\$ (560)	\$ 16,499	\$ 15,040	\$ 3,477	\$ -	\$ 2,050	\$ (37)	\$ 1,000	\$ 202
Receipts:									
Local sources	-	-	-	925	32,622	-	-	-	2,400
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	925	32,622	-	-	-	2,400
Disbursements:									
Instruction	-	-	-	11,195	25,607	-	-	-	1,265
Support services	-	-	-	1,318	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	12,513	25,607	-	-	-	1,265
Excess (deficiency) of receipts over disbursements	-	-	-	(11,588)	7,015	-	-	-	1,135
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	560	-	-	30,593	-	-	37	-	-
Transfers out	-	(16,499)	(15,040)	-	-	-	-	-	-
Total other financing sources (uses)	560	(16,499)	(15,040)	30,593	-	-	37	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	560	(16,499)	(15,040)	19,005	7,015	-	37	-	1,135
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 22,482	\$ 7,015	\$ 2,050	\$ -	\$ 1,000	\$ 1,337

TRI-CREEK SCHOOL CORPORATION  
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	PLTW- LHS Engineering	Target	BP Grant - Lake Prairie	BP Grant - Lake Prairie 15/16	BP Grant	Pepsi Marketing 2010-2011	Pepsi Marketing 2002-2003	Pepsi Marketing 2003-2004	Pepsi Marketing 2004-2005
Cash and investments - beginning	\$ 10,000	\$ 2	\$ 24	\$ 758	\$ 300	\$ 10,817	\$ 6,753	\$ 6,371	\$ 39,495
Receipts:									
Local sources	-	-	-	500	-	-	-	-	518
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	500	-	-	-	-	518
Disbursements:									
Instruction	10,000	-	-	985	-	-	-	-	20,131
Support services	-	-	-	-	-	-	-	-	1,647
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,000	-	-	985	-	-	-	-	21,778
Excess (deficiency) of receipts over disbursements	(10,000)	-	-	(485)	-	-	-	-	(21,260)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	31,687
Transfers out	-	-	-	-	-	(10,817)	(6,753)	(6,371)	-
Total other financing sources (uses)	-	-	-	-	-	(10,817)	(6,753)	(6,371)	31,687
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,000)	-	-	(485)	-	(10,817)	(6,753)	(6,371)	10,427
Cash and investments - ending	\$ -	\$ 2	\$ 24	\$ 273	\$ 300	\$ -	\$ -	\$ -	\$ 49,922

TRI-CREEK SCHOOL CORPORATION  
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	Pepsi Marketing 2005-2006	Pepsi Marketing 2006-2007	Pepsi Marketing 2007-2008	Pepsi Marketing 2008-2009	Pepsi Marketing 2009-2010	Formative Assessment	Common School Loan July 2018	Common Sch Fd	Common School Loan Spring '19
Cash and investments - beginning	\$ 556	\$ 150	\$ 2,761	\$ 1,239	\$ 3,041	\$ 9,589	\$ -	\$ 9,777	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	29,847	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	29,847	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	24,847	314,428	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	24,847	314,428	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	5,000	(314,428)	-	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(556)	(150)	(2,761)	(1,239)	(3,041)	-	-	-	-
Total other financing sources (uses)	(556)	(150)	(2,761)	(1,239)	(3,041)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(556)	(150)	(2,761)	(1,239)	(3,041)	5,000	(314,428)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,589	\$ (314,428)	\$ 9,777	\$ -

TRI-CREEK SCHOOL CORPORATION  
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	Common School Loan Fall '19	Common School Loan	School Tech Advancement Acctnt	High Ability 14-15	2015-16 High Ability	2016-17 High Ability	2017-18 High Ability	Early Education Matching Grant	Medicaid Reimbursement
Cash and investments - beginning	\$ -	\$ (1)	\$ -	\$ (388)	\$ (570)	\$ 1,255	\$ 11,943	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	33,775	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	33,775	-
Disbursements:									
Instruction	-	-	21,605	-	-	-	13,352	20,705	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	21,605	-	-	-	13,352	20,705	-
Excess (deficiency) of receipts over disbursements	-	-	(21,605)	-	-	-	(13,352)	13,070	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	1	-	388	570	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	1	-	388	570	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1	(21,605)	388	570	-	(13,352)	13,070	-
Cash and investments - ending	\$ -	\$ -	\$ (21,605)	\$ -	\$ -	\$ 1,255	\$ (1,409)	\$ 13,070	\$ -

TRI-CREEK SCHOOL CORPORATION  
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	Secured Schools Safety Grant	Science Technology, Engineering, and Math Grant	EIG '19-'20	Non-English Speaking Programs	NESP 14-15	NESP 15-16	NESP 16-17	17-18 NESP Grant	E-Rate Tech Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (300)	\$ (178)	\$ (183)	\$ 6,920	\$ 659,595
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	19,500	-	-	-	-	11,900	-	13,570
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	125	-	-
Total receipts	-	19,500	-	-	-	-	12,025	-	13,570
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	37,185	20,000	-	-	-	-	5,186	4,834	1,470,750
Noninstructional services	-	-	-	-	-	-	2,649	1,903	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	37,185	20,000	-	-	-	-	7,835	6,737	1,470,750
Excess (deficiency) of receipts over disbursements	(37,185)	(500)	-	-	-	-	4,190	(6,737)	(1,457,180)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	300	178	183	-	-
Transfers out	-	-	-	-	-	-	-	(183)	-
Total other financing sources (uses)	-	-	-	-	300	178	183	(183)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(37,185)	(500)	-	-	300	178	4,373	(6,920)	(1,457,180)
Cash and investments - ending	\$ (37,185)	\$ (500)	\$ -	\$ -	\$ -	\$ -	\$ 4,190	\$ -	\$ (797,585)

TRI-CREEK SCHOOL CORPORATION  
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	E-Rate Tech 3722	Career and Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	Miscellaneous Programs	Center of Workforce Innovation	Title I '19-'20	Title I '18-'19	Title I '14-'15
Cash and investments - beginning	\$ 1,509	\$ 23,114	\$ (7,853)	\$ 179	\$ 442	\$ 1,153	\$ -	\$ -	\$ (5,119)
Receipts:									
Local sources	-	-	-	-	-	546	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	17,401	97,021	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	202,766	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	17,401	97,021	-	-	546	-	202,766	-
Disbursements:									
Instruction	-	31,689	112,254	-	-	1,740	-	255,107	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	525	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	31,689	112,254	-	-	1,740	-	255,632	-
Excess (deficiency) of receipts over disbursements	-	(14,288)	(15,233)	-	-	(1,194)	-	(52,866)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	41	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	41	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(14,288)	(15,233)	-	-	(1,153)	-	(52,866)	-
Cash and investments - ending	\$ 1,509	\$ 8,826	\$ (23,086)	\$ 179	\$ 442	\$ -	\$ -	\$ (52,866)	\$ (5,119)

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Title I '15-'16	Title I '16-'17	Title I '17-'18	Title IV 18-20	Title IV 19-21	Perkins 2019-2020 Grant	Perkins 13-14	Perkins Grant 2017-18	Perkins Grant 2018-19
Cash and investments - beginning	\$ 24,286	\$ (26,027)	\$ (40,578)	\$ -	\$ -	\$ -	\$ 5	\$ (20,036)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	11,382	25,108
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	123,854	10,978	-	-	-	20,303	15,452
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	123,854	10,978	-	-	-	31,685	40,560
Disbursements:									
Instruction	-	-	74,982	8,408	-	-	-	12,408	145,101
Support services	-	-	8,294	6,306	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	83,276	14,714	-	-	-	12,408	145,101
Excess (deficiency) of receipts over disbursements	-	-	40,578	(3,736)	-	-	-	19,277	(104,541)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	26,027	-	-	-	-	-	759	-
Transfers out	(26,027)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(26,027)	26,027	-	-	-	-	-	759	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(26,027)	26,027	40,578	(3,736)	-	-	-	20,036	(104,541)
Cash and investments - ending	\$ (1,741)	\$ -	\$ -	\$ (3,736)	\$ -	\$ -	\$ 5	\$ -	\$ (104,541)

TRI-CREEK SCHOOL CORPORATION  
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	Summer Expansion Grant 2018	Perkins Assessment Grant	Perkins 2019 Summer Expansion	Medicaid Reimbursement - Federal	Title II, Part A, Supporting Effective Instruction	Title II 19-21	Title II 16-18	Title II 15-17	Title II 17-19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,447	\$ (20,518)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	7,187	-	-	-	-	-	24,441	-	78,905
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	7,187	-	-	-	-	-	24,441	-	78,905
Disbursements:									
Instruction	7,187	-	25,000	-	-	-	-	-	-
Support services	-	-	-	-	6,705	-	28,926	-	79,344
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	7,187	-	25,000	-	6,705	-	28,926	-	79,344
Excess (deficiency) of receipts over disbursements	-	-	(25,000)	-	(6,705)	-	(4,485)	-	(439)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	21,057	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	21,057	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(25,000)	-	(6,705)	-	(4,485)	21,057	(439)
Cash and investments - ending	\$ -	\$ -	\$ (25,000)	\$ -	\$ (6,705)	\$ -	\$ (38)	\$ 539	\$ (439)

TRI-CREEK SCHOOL CORPORATION  
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	Title II 14-16	Title II Tech Conf	Title II E-Learning Conf 15-16	Title III 13-14	Title III 14-15	Title III 15-16	Title III 16-17	Title III 2017-19	Secured Schools
Cash and investments - beginning	\$ 19,802	\$ (8,066)	\$ (12,558)	\$ 3,551	\$ (3,770)	\$ (1,540)	\$ -	\$ (1,620)	\$ 11,789
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	1,394	1,620	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	1,394	1,620	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	(1,394)	1,394	(1,620)	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	(1,394)	1,394	(1,620)	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	1,394	-	3,240	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	3,770	-	-	-	-
Transfers out	(21,057)	-	-	(3,551)	-	-	-	-	-
Total other financing sources (uses)	(21,057)	-	-	(3,551)	3,770	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(21,057)	-	-	(3,551)	3,770	1,394	-	3,240	-
Cash and investments - ending	\$ (1,255)	\$ (8,066)	\$ (12,558)	\$ -	\$ -	\$ (146)	\$ -	\$ 1,620	\$ 11,789

TRI-CREEK SCHOOL CORPORATION  
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	Secured Schools FY 15	Secured Schools Safety Grant	Secured School Safety 17-18	Food Service Clearing	Textbook Rental Clearing	Prepaid Lunch	Payroll Withholdings	Totals
Cash and investments - beginning	\$ 831	\$ (33,213)	\$ (8,712)	\$ (201,765)	\$ 106,415	\$ 28,319	\$ 692,924	\$ 16,571,017
Receipts:								
Local sources	-	-	-	-	-	-	-	14,826,289
Intermediate sources	-	-	-	-	-	-	-	291,352
State sources	-	-	-	-	-	-	-	21,611,261
Federal sources	-	-	46,662	-	-	-	-	1,177,348
Other receipts	-	-	-	1,148,359	77,894	762,926	10,759,899	12,846,036
Total receipts	-	-	46,662	1,148,359	77,894	762,926	10,759,899	50,752,286
Disbursements:								
Instruction	-	-	-	-	-	-	-	16,324,385
Support services	-	-	8,712	-	-	-	-	13,276,267
Noninstructional services	-	-	-	-	-	-	-	1,531,324
Facilities acquisition and construction	-	-	29,238	-	-	-	-	530,624
Debt services	-	-	-	-	-	-	-	8,541,106
Nonprogrammed charges	-	-	-	1,235,905	-	759,097	10,702,154	12,797,156
Total disbursements	-	-	37,950	1,235,905	-	759,097	10,702,154	53,000,862
Excess (deficiency) of receipts over disbursements	-	-	8,712	(87,546)	77,894	3,829	57,744	(2,248,577)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	19,024
Transfers in	-	-	-	-	-	-	-	8,088,675
Transfers out	-	-	-	-	-	-	-	(8,088,675)
Total other financing sources (uses)	-	-	-	-	-	-	-	19,024
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	8,712	(87,546)	77,894	3,829	57,744	(2,229,553)
Cash and investments - ending	\$ 831	\$ (33,213)	\$ -	\$ (289,311)	\$ 184,309	\$ 32,148	\$ 750,668	\$ 14,341,464

TRI-CREEK SCHOOL CORPORATION  
 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	Retirement/ Severance Bond Debt Service	Exempt Debt	Exempt Pension Debt	Operations	Capital Projects	School Transportation
Cash and investments - beginning	\$ -	\$ 3,625,915	\$ 678,578	\$ -	\$ 3,010,460	\$ 49,340	\$ 3,463,296	\$ -	\$ -
Receipts:									
Local sources	-	500,240	5,592,408	47,637	2,295,794	43,394	4,544,317	-	-
Intermediate sources	-	15	-	-	-	-	290,954	-	-
State sources	-	21,809,084	-	-	-	-	-	-	-
Federal sources	-	-	2,105	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	69,612	-	-
Total receipts	-	22,309,339	5,594,513	47,637	2,295,794	43,394	4,904,883	-	-
Disbursements:									
Instruction	-	16,250,314	-	-	-	-	-	-	-
Support services	-	4,405,258	-	-	-	-	7,066,969	-	-
Noninstructional services	-	-	-	-	-	-	187,714	-	-
Facilities acquisition and construction	-	-	-	-	-	-	766,575	-	-
Debt services	-	-	5,617,069	48,372	2,964,200	49,308	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	20,655,572	5,617,069	48,372	2,964,200	49,308	8,021,258	-	-
Excess (deficiency) of receipts over disbursements	-	1,653,767	(22,556)	(735)	(668,406)	(5,914)	(3,116,375)	-	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	158	-	-
Transfers in	-	129,149	2,342,054	43,426	-	-	2,435,000	-	-
Transfers out	-	(2,487,479)	(53,399)	-	(2,342,054)	(43,426)	(21,085)	-	-
Total other financing sources (uses)	-	(2,358,330)	2,288,655	43,426	(2,342,054)	(43,426)	2,414,073	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(704,563)	2,266,099	42,691	(3,010,460)	(49,340)	(702,302)	-	-
Cash and investments - ending	\$ -	\$ 2,921,352	\$ 2,944,677	\$ 42,691	\$ -	\$ -	\$ 2,760,994	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2020

	School Bus Replacement	Local Rainy Day	Retirement/ Severance Bond	Post- Retirement/ Severance Future Benefits	Solar 2017	Trans Reimburse Diesel Break	Ins Reim- Ductwork LMS	2006 GO Bonds	School Lunch
Cash and investments - beginning	\$ -	\$ 2,438,573	\$ 433,006	\$ 254,182	\$ -	\$ (196,679)	\$ (13,618)	\$ 2,882	\$ 908,982
Receipts:									
Local sources	-	-	-	-	-	1,078	-	-	630,334
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	22,099
Federal sources	-	-	-	-	-	-	-	-	430,349
Other receipts	-	-	-	-	-	-	110,167	-	760
Total receipts	-	-	-	-	-	1,078	110,167	-	1,083,542
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	17,382	-	-	-	-	-	760
Noninstructional services	-	-	-	-	-	-	-	-	1,154,577
Facilities acquisition and construction	-	-	-	-	-	6,574	833	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	17,382	-	-	6,574	833	-	1,155,337
Excess (deficiency) of receipts over disbursements	-	-	(17,382)	-	-	(5,496)	109,334	-	(71,795)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	75,167	-	-	-
Transfers out	-	-	-	-	-	-	(75,167)	-	-
Total other financing sources (uses)	-	-	-	-	-	75,167	(75,167)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(17,382)	-	-	69,671	34,167	-	(71,795)
Cash and investments - ending	\$ -	\$ 2,438,573	\$ 415,624	\$ 254,182	\$ -	\$ (127,008)	\$ 20,549	\$ 2,882	\$ 837,187

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Curricular Materials Rental	Levy Excess	Joint Operations - Area Vocational Education	Parking Tickets	TCEF Prior Donor Directed	PLTW '15-'18	LP Grants/Donations	Educational Donations	Welding
Cash and investments - beginning	\$ 222,939	\$ 1,518	\$ (69,584)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	514,274	-	147,063	-	56	-	-	-	300
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	72,887	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	587,161	-	147,063	-	56	-	-	-	300
Disbursements:									
Instruction	-	-	112,264	-	687	-	441	387	196
Support services	545,824	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	545,824	-	112,264	-	687	-	441	387	196
Excess (deficiency) of receipts over disbursements	41,337	-	34,799	-	(631)	-	(441)	(387)	104
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	53,399	-	-	8,579	27,208	1,337	1,598	2,492	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	53,399	-	-	8,579	27,208	1,337	1,598	2,492	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	94,736	-	34,799	8,579	26,577	1,337	1,157	2,105	104
Cash and investments - ending	\$ 317,675	\$ 1,518	\$ (34,785)	\$ 8,579	\$ 26,577	\$ 1,337	\$ 1,157	\$ 2,105	\$ 104

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Literacy LASS	E-Rate Computer Repair	Covid-19 Donations	PLTW 2020	TCEF Donor Directed	Pepsi Marketing	TCEF Competitive Grants 19-20	ITR School Food Relief Grant	Educational License Plates
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,422
Receipts:									
Local sources	-	4,279	600	1,200	17,455	100	15,153	1,200	-
Intermediate sources	-	-	-	-	-	-	-	-	432
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	4,279	600	1,200	17,455	100	15,153	1,200	432
Disbursements:									
Instruction	-	-	-	-	8,907	10,989	14,294	-	-
Support services	-	9,298	-	-	-	824	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	9,298	-	-	8,907	11,813	14,294	-	-
Excess (deficiency) of receipts over disbursements	-	(5,019)	600	1,200	8,548	(11,713)	859	1,200	432
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	148	1,509	-	-	130	35,987	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	148	1,509	-	-	130	35,987	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	148	(3,510)	600	1,200	8,678	24,274	859	1,200	432
Cash and investments - ending	\$ 148	\$ (3,510)	\$ 600	\$ 1,200	\$ 8,678	\$ 24,274	\$ 859	\$ 1,200	\$ 11,854

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2020

	School Library Printed Material	Early Intervention 15-16	Early Intervention 16-17	Early Intervention 17-18	Early Intervention Grants 18-19	Lilly Endowment 2017	Donations	Donation Transportation	Kart Donations - LHS
Cash and investments - beginning	\$ 121,425	\$ 27	\$ -	\$ -	\$ 7,152	\$ (198)	\$ 1,253	\$ 152	\$ (438)
Receipts:									
Local sources	-	-	-	-	-	-	850	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	7,697	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	7,697	-	-	-	-	-	850	-	-
Disbursements:									
Instruction	-	-	-	-	1,152	-	-	-	-
Support services	-	-	-	-	-	-	139	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,152	-	139	-	-
Excess (deficiency) of receipts over disbursements	7,697	-	-	-	(1,152)	-	711	-	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	198	625	-	438
Transfers out	(129,122)	(27)	-	-	(6,000)	-	-	-	-
Total other financing sources (uses)	(129,122)	(27)	-	-	(6,000)	198	625	-	438
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(121,425)	(27)	-	-	(7,152)	198	1,336	-	438
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,589	\$ 152	\$ -

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2020

	Intervention Team	Mobile Grants	Adventure Club	L P Books Don	Instructional Support	Tech Conf Local	Smart Stop GT	Miscellaneous Programs Parking	2013-2014 Foundation Gt
Cash and investments - beginning	\$ -	\$ 5	\$ -	\$ 47	\$ 148	\$ 1,587	\$ 34	\$ 9,439	\$ -
Receipts:									
Local sources	500	-	4,078	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	500	-	4,078	-	-	-	-	-	-
Disbursements:									
Instruction	57	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	860	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	57	-	-	-	-	-	-	860	-
Excess (deficiency) of receipts over disbursements	443	-	4,078	-	-	-	-	(860)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(148)	(1,587)	-	(8,579)	-
Total other financing sources (uses)	-	-	-	-	(148)	(1,587)	-	(8,579)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	443	-	4,078	-	(148)	(1,587)	-	(9,439)	-
Cash and investments - ending	\$ 443	\$ 5	\$ 4,078	\$ 47	\$ -	\$ -	\$ 34	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	2014-2015 Foundation Gt	2015-2016 Foundation Grant	2016-2017 Foundation Grant	TCEF 2017-18	Foundation Grant 18-19	Local Funds	Local IASP- Build A Story	College Go- Learn More Indiana	PLTW Grant 15-18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 22,482	\$ 7,015	\$ 2,050	\$ -	\$ 1,000	\$ 1,337
Receipts:									
Local sources	-	-	-	-	50	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	50	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	1,481	-	-	-	-
Support services	-	-	-	-	1,220	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	2,701	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(2,651)	-	-	-	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(22,482)	(4,364)	(2,050)	-	(1,000)	(1,337)
Total other financing sources (uses)	-	-	-	(22,482)	(4,364)	(2,050)	-	(1,000)	(1,337)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(22,482)	(7,015)	(2,050)	-	(1,000)	(1,337)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2020

	PLTW- LHS Engineering	Target	BP Grant - Lake Prairie	BP Grant - Lake Prairie 15/16	BP Grant	Pepsi Marketing 2010-2011	Pepsi Marketing 2002-2003	Pepsi Marketing 2003-2004	Pepsi Marketing 2004-2005
Cash and investments - beginning	\$ -	\$ 2	\$ 24	\$ 273	\$ 300	\$ -	\$ -	\$ -	\$ 49,922
Receipts:									
Local sources	-	-	-	-	-	-	-	-	163
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	163
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	13,052
Support services	-	-	-	-	-	-	-	-	1,046
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	14,098
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	(13,935)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(2)	(24)	(273)	(300)	-	-	-	(35,987)
Total other financing sources (uses)	-	(2)	(24)	(273)	(300)	-	-	-	(35,987)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2)	(24)	(273)	(300)	-	-	-	(49,922)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
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 For the Year Ended June 30, 2020

	Pepsi Marketing 2005-2006	Pepsi Marketing 2006-2007	Pepsi Marketing 2007-2008	Pepsi Marketing 2008-2009	Pepsi Marketing 2009-2010	Formative Assessment	Common School Loan July 2018	Common Sch Fd	Common School Loan Spring '19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,589	\$ (314,428)	\$ 9,777	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	314,428	-	328,168
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	32,206	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	32,206	314,428	-	328,168
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	24,255	16,652	-	328,457
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	24,255	16,652	-	328,457
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	7,951	297,776	-	(289)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	16,652	-	7,164
Transfers out	-	-	-	-	-	-	-	(9,777)	(6,875)
Total other financing sources (uses)	-	-	-	-	-	-	16,652	(9,777)	289
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	7,951	314,428	(9,777)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,540	\$ -	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2020

	Common School Loan Fall '19	Common School Loan	School Tech Advancement Accnt	High Ability 14-15	2015-16 High Ability	2016-17 High Ability	2017-18 High Ability	Early Education Matching Grant	Medicaid Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ (21,605)	\$ -	\$ -	\$ 1,255	\$ (1,409)	\$ 13,070	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	21,605	-	-	-	-	-	248
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	21,605	-	-	-	-	-	248
Disbursements:									
Instruction	-	-	-	-	-	-	-	19,742	-
Support services	275,765	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	275,765	-	-	-	-	-	-	19,742	-
Excess (deficiency) of receipts over disbursements	(275,765)	-	21,605	-	-	-	-	(19,742)	248
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	1,409	6,672	-
Transfers out	(7,164)	-	-	-	-	(1,255)	-	-	-
Total other financing sources (uses)	(7,164)	-	-	-	-	(1,255)	1,409	6,672	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(282,929)	-	21,605	-	-	(1,255)	1,409	(13,070)	248
Cash and investments - ending	\$ (282,929)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
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	Secured Schools Safety Grant	Science Technology, Engineering, and Math Grant	EIG '19-'20	Non-English Speaking Programs	NESP 14-15	NESP 15-16	NESP 16-17	17-18 NESP Grant	E-Rate Tech Fund
Cash and investments - beginning	\$ (37,185)	\$ (500)	\$ -	\$ -	\$ -	\$ -	\$ 4,190	\$ -	\$ (797,585)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	834,396
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	12,047	16,128	-	-	-	-	14,777
Federal sources	48,092	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	48,092	-	12,047	16,128	-	-	-	-	849,173
Disbursements:									
Instruction	-	-	12,047	1,454	-	-	-	-	-
Support services	39,110	-	-	1,853	-	-	3,207	-	36,811
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	10,907	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	50,017	-	12,047	3,307	-	-	3,207	-	36,811
Excess (deficiency) of receipts over disbursements	(1,925)	-	-	12,821	-	-	(3,207)	-	812,362
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	500	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(625)	-	-
Total other financing sources (uses)	-	500	-	-	-	-	(625)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,925)	500	-	12,821	-	-	(3,832)	-	812,362
Cash and investments - ending	\$ (39,110)	\$ -	\$ -	\$ 12,821	\$ -	\$ -	\$ 358	\$ -	\$ 14,777

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	E-Rate Tech 3722	Career and Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	Miscellaneous Programs	Center of Workforce Innovation	Title I '19-'20	Title I '18-'19	Title I '14-'15
Cash and investments - beginning	\$ 1,509	\$ 8,826	\$ (23,086)	\$ 179	\$ 442	\$ -	\$ -	\$ (52,866)	\$ (5,119)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	119,638	40,936	-	-	-	-	-
Federal sources	-	-	-	-	-	-	162,738	116,096	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	119,638	40,936	-	-	162,738	116,096	-
Disbursements:									
Instruction	-	965	119,773	26,175	-	-	265,760	63,230	-
Support services	-	3,855	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,820	119,773	26,175	-	-	265,760	63,230	-
Excess (deficiency) of receipts over disbursements	-	(4,820)	(135)	14,761	-	-	(103,022)	52,866	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	23,221	-	-	-	-	-	5,119
Transfers out	(1,509)	-	-	-	(442)	-	-	-	-
Total other financing sources (uses)	(1,509)	-	23,221	-	(442)	-	-	-	5,119
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,509)	(4,820)	23,086	14,761	(442)	-	(103,022)	52,866	5,119
Cash and investments - ending	\$ -	\$ 4,006	\$ -	\$ 14,940	\$ -	\$ -	\$ (103,022)	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
 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 '15-'16	Title I '16-'17	Title I '17-'18	Title IV 18-20	Title IV 19-21	Perkins 2019-2020 Grant	Perkins 13-14	Perkins Grant 2017-18	Perkins Grant 2018-19
Cash and investments - beginning	\$ (1,741)	\$ -	\$ -	\$ (3,736)	\$ -	\$ -	\$ 5	\$ -	\$ (104,541)
Receipts:									
Local sources	-	-	-	-	-	24,380	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	14,569	15,430	84,574	-	-	121,860
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	14,569	15,430	108,954	-	-	121,860
Disbursements:									
Instruction	-	-	-	-	8,094	123,572	-	-	17,319
Support services	-	-	-	10,833	7,684	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	10,833	15,778	123,572	-	-	17,319
Excess (deficiency) of receipts over disbursements	-	-	-	3,736	(348)	(14,618)	-	-	104,541
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	1,741	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,741	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,741	-	-	3,736	(348)	(14,618)	-	-	104,541
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (348)	\$ (14,618)	\$ 5	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Summer Expansion Grant 2018	Perkins Assessment Grant	Perkins 2019 Summer Expansion	Medicaid Reimbursement - Federal	Title II, Part A, Supporting Effective Instruction	Title II 19-21	Title II 16-18	Title II 15-17	Title II 17-19
Cash and investments - beginning	\$ -	\$ -	\$ (25,000)	\$ -	\$ (6,705)	\$ -	\$ (38)	\$ 539	\$ (439)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	35,000	638	69,927	-	-	-	504
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	35,000	638	69,927	-	-	-	504
Disbursements:									
Instruction	-	470	10,000	-	-	-	-	-	-
Support services	-	-	-	-	69,856	9,358	-	-	65
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	470	10,000	-	69,856	9,358	-	-	65
Excess (deficiency) of receipts over disbursements	-	(470)	25,000	638	71	(9,358)	-	-	439
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	38	-	-
Transfers out	-	-	-	-	(38)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(38)	-	38	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(470)	25,000	638	33	(9,358)	38	-	439
Cash and investments - ending	\$ -	\$ (470)	\$ -	\$ 638	\$ (6,672)	\$ (9,358)	\$ -	\$ 539	\$ -

TRI-CREEK SCHOOL CORPORATION  
 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 14-16	Title II Tech Conf	Title II E-Learning Conf 15-16	Title III 13-14	Title III 14-15	Title III 15-16	Title III 16-17	Title III 2017-19	Secured Schools
Cash and investments - beginning	\$ (1,255)	\$ (8,066)	\$ (12,558)	\$ -	\$ -	\$ (146)	\$ -	\$ 1,620	\$ 11,789
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	1,620	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	1,620	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(1,620)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	1,255	8,066	12,558	-	-	146	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(11,789)
Total other financing sources (uses)	1,255	8,066	12,558	-	-	146	-	-	(11,789)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,255	8,066	12,558	-	-	146	-	(1,620)	(11,789)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TRI-CREEK SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Secured Schools FY 15	Secured Schools Safety Grant	Secured School Safety 17-18	Food Service Clearing	Textbook Rental Clearing	Prepaid Lunch	Payroll Withholdings	Totals
Cash and investments - beginning	\$ 831	\$ (33,213)	\$ -	\$ (289,311)	\$ 184,309	\$ 32,148	\$ 750,668	\$ 14,341,464
Receipts:								
Local sources	-	-	-	-	-	-	-	15,863,895
Intermediate sources	-	-	-	-	-	-	-	291,401
State sources	-	-	-	-	-	-	-	22,169,352
Federal sources	-	-	-	-	-	-	-	1,101,882
Other receipts	-	-	-	1,218,425	-	616,805	11,052,783	13,068,552
Total receipts	-	-	-	1,218,425	-	616,805	11,052,783	52,495,082
Disbursements:								
Instruction	-	-	-	-	-	-	-	17,082,822
Support services	-	-	-	-	-	-	-	12,878,961
Noninstructional services	-	-	-	-	-	-	-	1,342,291
Facilities acquisition and construction	-	-	-	-	-	-	-	784,889
Debt services	-	-	-	-	-	-	-	8,678,949
Nonprogrammed charges	-	-	-	1,050,792	184,309	596,149	11,183,411	13,014,661
Total disbursements	-	-	-	1,050,792	184,309	596,149	11,183,411	53,782,573
Excess (deficiency) of receipts over disbursements	-	-	-	167,633	(184,309)	20,656	(130,628)	(1,287,491)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	158
Transfers in	-	33,213	-	-	-	-	-	5,276,198
Transfers out	(831)	-	-	-	-	-	-	(5,276,197)
Total other financing sources (uses)	(831)	33,213	-	-	-	-	-	159
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(831)	33,213	-	167,633	(184,309)	20,656	(130,628)	(1,287,332)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (121,678)	\$ -	\$ 52,804	\$ 620,040	\$ 13,054,132

TRI-CREEK SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 458,024</u>	<u>\$ 48,413</u>

TRI-CREEK SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Tri-Creek High School Building Corporation	2014 TC 2002 HSBC - Transportation Center & Three Creeks HVAC	\$ 561,500	7/15/2015	1/15/2027
Tri-Creek High School Building Corporation	2015 - Renovations Administration Oak Hill Lake Prairie Three Creeks	480,225	1/15/2016	1/15/2033
Tri-Creek High School Building Corporation	Series 2019 - Classroom Addition HVAC renovations at Three Creeks	276,000	7/15/2020	7/15/2039
Tri-Creek High School Building Corporation	2012 - Refund a portion of Series 2003 and fund improvements	2,124,500	1/15/2013	1/15/2026
Tri-Creek High School Building Corporation	Series 2016A - Partially refinances existing debt 06/07 TC 2002 HSBC	316,000	1/15/2017	1/15/2026
Tri-Creek High School Building Corporation	Series 2016 - Elementary Improvements	566,000	7/15/2016	1/15/2035
Tri-Creek High School Building Corporation	2018 - Classroom Addition and HVAC renovations to Oak Hill	474,000	7/15/2019	1/15/2036
Tri-Creek Middle School Building Corporation	2008 - Refund of Middle School Construction Bonds	<u>2,422,000</u>	7/15/2016	1/15/2034
Total governmental activities		<u>7,220,225</u>		
Total of annual lease payments		<u>\$ 7,220,225</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2006 Pension Severance G.O. Bonds	\$ 657,643	\$ 93,936
General obligation bonds	General Obligation Bonds 2017 revised	2,825,000	231,051
Notes and loans payable	Common School Fund Loans	<u>4,811,326</u>	<u>1,229,299</u>
Total governmental activities		<u>8,293,969</u>	<u>1,554,286</u>
Totals		<u>\$ 8,293,969</u>	<u>\$ 1,554,286</u>

TRI-CREEK SCHOOL CORPORATION  
 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.

	Ending Balance
Governmental activities:	
Land	\$ 2,510,050
Infrastructure	6,136,001
Buildings	133,589,798
Improvements other than buildings	2,077,467
Machinery, equipment, and vehicles	<u>9,057,389</u>
Total governmental activities	<u>153,370,705</u>
Total capital assets	<u>\$ 153,370,705</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/>.