

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION

DUBOIS COUNTY, INDIANA

July 1, 2019 to June 30, 2021



**FILED**  
05/11/2022



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	6-7
Notes to Financial Statement .....	8-12
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	14-33
Schedule of Payables and Receivables .....	35
Schedule of Leases and Debt .....	36
Schedule of Capital Assets.....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tracy A. Troesch	07-01-19 to 06-30-22
Superintendent of Schools	Dr. Jamie Pund	07-01-19 to 06-30-22
President of the School Board	Kent Uebelhor	07-01-19 to 06-30-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE SOUTHEAST DUBOIS COUNTY  
SCHOOL CORPORATION, DUBOIS COUNTY, INDIANA

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

We have audited the accompanying financial statement of the Southeast Dubois County School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2019 to June 30, 2021, 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, 2019 to June 30, 2021.

***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, 2019 to June 30, 2021, 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 May 2, 2022, 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

May 2, 2022

## 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.

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Education	\$ 464,605	\$ 8,146,757	\$ 7,233,705	\$ (469,928)	\$ 907,729	\$ 8,191,630	\$ 6,837,979	\$ (532,093)	\$ 1,729,287
Referendum	-	-	-	-	-	480,316	324,024	-	156,292
Debt Service	897,847	1,520,915	1,648,904	(13,226)	756,632	1,697,053	1,482,302	21,452	992,835
Severance	43,801	373,882	349,485	(3,225)	64,973	375,064	394,771	5,074	50,340
Operations	1,169,231	2,271,877	2,409,760	205,426	1,236,774	2,271,227	2,464,482	64,875	1,108,394
Rainy Day	991,542	-	89,052	227,500	1,129,990	-	224,020	540,000	1,445,970
School Lunch	132,409	580,611	587,486	-	125,534	799,036	662,783	-	261,787
Curricular Materials Rental	315,841	163,989	108,989	-	370,841	218,063	200,877	115	388,142
Self Insurance	198,969	1,177,831	1,053,436	-	323,364	1,141,433	927,624	-	537,173
Levy Excess	10,074	-	-	41,312	51,386	-	-	(51,386)	-
Educational License Plates	5,931	75	-	-	6,006	75	-	-	6,081
Southeast Endowment	45,203	1,927	4,749	-	42,381	19,866	8,606	(5,000)	48,641
Ferdinand Elementary Endowment	10,694	230	-	-	10,924	55	-	-	10,979
Forest Park Endowment	28,428	5,181	-	-	33,609	44	714	-	32,939
E.F. Buechler Facility	51,491	863	-	-	52,354	538	-	-	52,892
Coke Donation	7,007	10,255	3,287	-	13,975	1,346	6,773	-	8,548
Tools For Schools Onb Pre	6,000	-	1,388	-	4,612	-	-	-	4,612
Wal-Mart Grant (Nurse)	-	1,000	1,000	-	-	-	-	-	-
Tools For Schools Onb Fes	-	6,000	1,850	-	4,150	-	533	-	3,617
Community Foundation Classroom	-	5,000	-	-	5,000	-	518	-	4,482
Community Foundation Covid 19	-	-	-	-	-	15,000	15,000	-	-
Dollar General Store Literacy Grant	-	-	-	-	-	2,000	1,044	-	956
Dubois Rec Community Grant	363	-	341	-	22	-	22	-	-
International Paper Grant (Pre)	5,500	-	5,500	-	-	-	-	-	-
Corteva Agriscience Grant (Lamey)	-	2,000	-	-	2,000	1,800	800	2,000	5,000
Toyota Grant (Ferdinand Elementary)	579	-	310	-	269	-	-	-	269
Preschool Parent Ed	-	116,267	134,504	22,500	4,263	106,490	60,509	(40,115)	10,129
Business Fine Products	-	4,446	1,630	-	2,816	3,333	3,210	-	2,939
Case Program Dubois Co Farm Bureau Apple	-	-	-	-	-	3,300	-	(2,000)	1,300
Welborn Heroes Grant (CCI)	355	-	-	(355)	-	-	-	-	-
Welborn Heroes Mini Grant (CCI)	300	-	-	(300)	-	-	-	-	-
We Are Fit	2,791	2,110	5,556	655	-	876	4,122	5,000	1,754
Welborn Heroes Initiative (PRE)	22,627	10,065	24,183	-	8,509	300	2,205	-	6,604
Welborn Upgrade Grant (FES)	-	13,250	11,929	-	1,321	7,350	4,750	-	3,921
Safe School Support	6,183	8,000	5,604	-	8,579	-	6,081	-	2,498
Drug Testing Program	279	1,500	1,336	-	443	-	443	-	-
M.K. Scholarship	51,258	1,733	-	-	52,991	1,598	1,000	-	53,589
M. K. Ruhe Athletic Award	3,329	69	-	-	3,398	17	141	-	3,274
R. Voges Scholarship	3,063	200	-	-	3,263	16	300	-	2,979
Blessinger Scholarship	1,210	-	-	-	1,210	-	400	-	810
C. Austin Scholarship	4,425	-	-	-	4,425	-	1,000	-	3,425
E.F. Buechler Scholarship	9,212	167	-	-	9,379	133	300	-	9,212
E.F. Buechler Athletic	14,816	238	238	-	14,816	237	237	-	14,816
PSC Scholarship	-	1,000	-	-	1,000	1,000	1,500	-	500
Hoosier Hills Credit Union Scholarship	-	-	-	-	-	500	500	-	-
St Anthony Community Center Scholarship	-	250	250	-	-	500	500	-	-
Linda Bettag Berg Nursing Scholarship	-	2,000	-	-	2,000	1,000	3,000	-	-
Formative Assessment	-	15,558	15,558	-	-	6,591	6,591	-	-
Computer Consortium Education Technology	-	-	-	-	-	27,225	27,225	-	-
Medicaid Reimbursement	2,408	5,213	-	(7,621)	-	11,582	-	(7,907)	3,675
Secured Schools Safety Grant	-	-	17,500	-	(17,500)	37,500	37,500	-	(17,500)

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Science Technology Eng And Math 2020	-	2,938	1,862	(1,076)	-	2,062	2,062	-	-
Science Tech Engineering And Math 2021	-	-	-	-	-	3,907	4,534	-	(627)
Sci Technology Engineering And Math 2022	-	-	-	-	-	-	25	-	(25)
Early Intervention Grant	-	4,757	4,757	-	-	-	-	-	-
Early Intervention Grant 2020 2021	-	-	-	-	-	4,024	3,006	-	1,018
Non English Speaking Grant	-	3,948	2,620	-	1,328	-	1,328	-	-
Non English Speaking 2020 2021	-	-	-	-	-	5,514	2,228	-	3,286
Non-English Speaking Programs	2,392	-	2,392	-	-	-	-	-	-
Career And Technical Performance Grant	9,577	-	9,577	-	-	-	-	-	-
Teacher Appreciation Grant	-	45,725	45,725	-	-	-	-	-	-
Teacher Appreciation Grant 2020 2021	-	-	-	-	-	45,375	45,375	-	-
High Ability Students	806	30,303	27,182	-	3,927	24,662	18,701	-	9,888
State Connectivity Grant	7,000	14,777	9,081	-	12,696	14,880	14,776	-	12,800
Managed Security Services Grant	(1,250)	16,000	14,750	-	-	-	-	-	-
Early Childhood Education Capacity Building Grant	-	5,838	5,838	-	-	-	-	-	-
Math Transition Course Pilot	-	-	1,076	1,076	-	-	-	-	-
Title I 2019 2020	-	52,283	54,178	-	(1,895)	6,393	4,498	-	-
Title I 2020 2021	-	-	-	-	-	84,202	86,157	-	(1,955)
Title I	(3,194)	7,875	4,681	-	-	-	-	-	-
Student Support Title IV	(687)	3,067	2,380	-	-	-	-	-	-
Title IV A	-	10,000	10,000	-	-	-	-	-	-
Title IV Part A	-	-	-	-	-	7,253	7,628	-	(375)
Medicaid Reimb Federal	91,950	16,928	14,679	(88)	94,111	35,081	2,811	-	126,381
Title II Part A Supporting Effective Instruction FY20	-	23,091	23,091	-	-	-	-	-	-
Title II Part A Supporting Effective Instruction FY21	-	-	-	-	-	20,110	21,873	-	(1,763)
ESSER III	-	-	-	-	-	-	4,482	-	(4,482)
ESSER II	-	-	-	-	-	25,796	25,796	-	-
Federal Stimulus 18002 Governor's Emerg. Educ	-	-	-	-	-	16,278	18,441	-	(2,163)
Federal Stimulus 18003 Educ. Stab Relief	-	-	-	-	-	60,092	60,092	-	-
Prepaid Accounts	16,495	344,964	325,166	-	36,293	109,881	72,448	-	73,726
Federal Tax	-	503,325	503,325	-	-	485,246	485,246	-	-
Social Security	-	481,211	481,211	-	-	471,417	471,417	-	-
State Tax	-	194,650	194,650	-	-	190,531	190,531	-	-
County Tax	-	60,685	60,685	-	-	59,514	59,514	-	-
Insurance	12,429	702,527	708,321	-	6,635	642,619	644,971	-	4,283
Annuities	-	250,525	250,525	-	-	268,755	268,755	-	-
Garnishment	-	3,692	3,692	-	-	392	392	-	-
Credit Union	-	156,143	156,143	-	-	155,243	155,243	-	-
Forest Park ECA Payroll	-	15,113	15,113	-	-	13,415	13,415	-	-
Cedar Crest ECA Payroll	-	1,499	1,499	-	-	700	700	-	-
Ferdinand Elementary ECA Payroll	-	187	187	-	-	-	-	-	-
Pine Ridge Elementary ECA Payroll	-	26	26	-	-	-	-	-	-
Credit Card Fees	1,912	4,167	4,443	-	1,636	1,455	3,091	-	-
Petty Cash	35	-	-	-	35	-	-	-	35
ISTA Dues	-	12,460	12,460	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 4,645,236</b>	<b>\$ 17,419,163</b>	<b>\$ 16,668,845</b>	<b>\$ 2,650</b>	<b>\$ 5,398,204</b>	<b>\$ 18,178,891</b>	<b>\$ 16,403,922</b>	<b>\$ 15</b>	<b>\$ 7,173,188</b>

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

SOUTHEAST DUBOIS COUNTY 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.

SOUTHEAST DUBOIS COUNTY 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.

*Temporary loans.* Amounts received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

*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.

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Teachers' Retirement Fund*

*Plan Description*

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

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

*Financial Report*

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

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Contributions*

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

*B. Additional Pension Plan*

The School Corporation also contributes to additional pension plans unique to the School Corporation. This includes a VEBA fund and a 401a plan. Information regarding these plans 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 grant expenditure reimbursements not being received by the end of the fiscal year.

**Note 8. Holding Corporations**

The School Corporation has entered into a capital lease with the Southeast Dubois School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2019-2020 and 2020-2021 totaled \$1,136,000 and \$1,446,000, respectively.

The School Corporation has entered into a capital lease with the Southeast Dubois County Jr/Sr High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during 2019-2020 and 2020-2021 totaled \$190,000 and \$189,000, respectively.

**Note 9. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: health, dental, and vision insurance. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding these benefits can be obtained by contacting the School Corporation.

**Note 10. Combined Funds**

Funds related to Payroll Withholdings were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

#### 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.

SOUTHEAST DUBOIS COUNTY 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

	Education	Referendum	Debt Service	Severance	Operations	Rainy Day	School Lunch	Curricular Materials Rental	Self Insurance	Levy Excess
Cash and investments - beginning	\$ 464,605	\$ -	\$ 897,847	\$ 43,801	\$ 1,169,231	\$ 991,542	\$ 132,409	\$ 315,841	\$ 198,969	\$ 10,074
Receipts:										
Local sources	79,773	-	1,405,629	332,862	2,149,571	-	340,434	123,635	1,177,831	-
Intermediate sources	143	-	-	-	-	-	-	-	-	-
State sources	8,066,841	-	-	-	-	-	15,182	40,354	-	-
Federal sources	-	-	-	-	-	-	224,995	-	-	-
Temporary loans	-	-	115,286	41,020	115,687	-	-	-	-	-
Other receipts	-	-	-	-	6,619	-	-	-	-	-
<b>Total receipts</b>	<b>8,146,757</b>	<b>-</b>	<b>1,520,915</b>	<b>373,882</b>	<b>2,271,877</b>	<b>-</b>	<b>580,611</b>	<b>163,989</b>	<b>1,177,831</b>	<b>-</b>
Disbursements:										
Instruction	5,407,184	-	-	-	-	47,301	-	-	-	-
Support services	1,581,029	-	-	-	2,318,788	41,751	13,492	108,989	-	-
Noninstructional services	245,492	-	-	-	-	-	573,994	-	-	-
Facilities acquisition and construction	-	-	-	-	90,972	-	-	-	-	-
Debt services	-	-	1,648,904	349,485	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,053,436	-
<b>Total disbursements</b>	<b>7,233,705</b>	<b>-</b>	<b>1,648,904</b>	<b>349,485</b>	<b>2,409,760</b>	<b>89,052</b>	<b>587,486</b>	<b>108,989</b>	<b>1,053,436</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	913,052	-	(127,989)	24,397	(137,883)	(89,052)	(6,875)	55,000	124,395	-
Other financing sources (uses):										
Sale of capital assets	2,362	-	-	-	286	-	-	-	-	-
Transfers in	7,710	-	8,225	1,849	480,000	250,000	-	-	-	51,386
Transfers out	(480,000)	-	(21,451)	(5,074)	(274,860)	(22,500)	-	-	-	(10,074)
<b>Total other financing sources (uses)</b>	<b>(469,928)</b>	<b>-</b>	<b>(13,226)</b>	<b>(3,225)</b>	<b>205,426</b>	<b>227,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,312</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	443,124	-	(141,215)	21,172	67,543	138,448	(6,875)	55,000	124,395	41,312
Cash and investments - ending	\$ 907,729	\$ -	\$ 756,632	\$ 64,973	\$ 1,236,774	\$ 1,129,990	\$ 125,534	\$ 370,841	\$ 323,364	\$ 51,386

SOUTHEAST DUBOIS COUNTY 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

	Educational License Plates	Southeast Endowment	Ferdinand Elementary Endowment	Forest Park Endowment	E. F. Buechler Facility	Coke Donation	Tools For Schools Onb Pre	Wal-Mart Grant (Nurse)	Tools For Schools Onb Fes	Community Foundation Classroom
Cash and investments - beginning	\$ 5,931	\$ 45,203	\$ 10,694	\$ 28,428	\$ 51,491	\$ 7,007	\$ 6,000	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	1,927	230	5,181	863	10,255	-	-	6,000	-
Intermediate sources	75	-	-	-	-	-	-	1,000	-	5,000
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>75</b>	<b>1,927</b>	<b>230</b>	<b>5,181</b>	<b>863</b>	<b>10,255</b>	<b>-</b>	<b>1,000</b>	<b>6,000</b>	<b>5,000</b>
Disbursements:										
Instruction	-	1,211	-	-	-	1,103	-	-	1,512	-
Support services	-	2,516	-	-	-	2,184	-	1,000	-	-
Noninstructional services	-	667	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	280	-	-	-	-	1,388	-	338	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	75	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>4,749</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,287</b>	<b>1,388</b>	<b>1,000</b>	<b>1,850</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	75	(2,822)	230	5,181	863	6,968	(1,388)	-	4,150	5,000
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	75	(2,822)	230	5,181	863	6,968	(1,388)	-	4,150	5,000
Cash and investments - ending	\$ 6,006	\$ 42,381	\$ 10,924	\$ 33,609	\$ 52,354	\$ 13,975	\$ 4,612	\$ -	\$ 4,150	\$ 5,000

SOUTHEAST DUBOIS COUNTY 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

	Community Foundation Covid 19	Dollar General Store Literacy Grant	Dubois Rec Community Grant	International Paper Grant (Pre)	Corteva Agriscience Grant (Lamey)	Toyota Grant (Ferdinand Elementary)	Preschool Parent Ed	Business Fine Products	Case Program Dubois Co Farm Bureau Apple	Welborn Heroes Grant (CCI)
Cash and investments - beginning	\$ -	\$ -	\$ 363	\$ 5,500	\$ -	\$ 579	\$ -	\$ -	\$ -	\$ 355
Receipts:										
Local sources	-	-	-	-	-	-	116,267	4,446	-	-
Intermediate sources	-	-	-	-	2,000	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	2,000	-	116,267	4,446	-	-
Disbursements:										
Instruction	-	-	341	-	-	310	122,649	1,630	-	-
Support services	-	-	-	-	-	-	11,855	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	5,500	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	341	5,500	-	310	134,504	1,630	-	-
Excess (deficiency) of receipts over disbursements	-	-	(341)	(5,500)	2,000	(310)	(18,237)	2,816	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	22,500	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(355)
Total other financing sources (uses)	-	-	-	-	-	-	22,500	-	-	(355)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(341)	(5,500)	2,000	(310)	4,263	2,816	-	(355)
Cash and investments - ending	\$ -	\$ -	\$ 22	\$ -	\$ 2,000	\$ 269	\$ 4,263	\$ 2,816	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY 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

	Welborn Heroes Mini Grant (CCI)	We Are Fit	Welborn Heroes Initiative (PRE)	Welborn Upgrade Grant (FES)	Safe School Support	Drug Testing Program	M.K. Scholarship	M. K. Ruhe Athletic Award	R. Voges Scholarship	Blessinger Scholarship
Cash and investments - beginning	\$ 300	\$ 2,791	\$ 22,627	\$ -	\$ 6,183	\$ 279	\$ 51,258	\$ 3,329	\$ 3,063	\$ 1,210
Receipts:										
Local sources	-	2,110	-	-	-	-	1,733	69	200	-
Intermediate sources	-	-	10,065	13,250	8,000	1,500	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	2,110	10,065	13,250	8,000	1,500	1,733	69	200	-
Disbursements:										
Instruction	-	-	7,007	11,929	-	-	-	-	-	-
Support services	-	-	-	-	5,604	1,336	-	-	-	-
Noninstructional services	-	5,556	51	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	17,125	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	5,556	24,183	11,929	5,604	1,336	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(3,446)	(14,118)	1,321	2,396	164	1,733	69	200	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	655	-	-	-	-	-	-	-	-
Transfers out	(300)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(300)	655	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(300)	(2,791)	(14,118)	1,321	2,396	164	1,733	69	200	-
Cash and investments - ending	\$ -	\$ -	\$ 8,509	\$ 1,321	\$ 8,579	\$ 443	\$ 52,991	\$ 3,398	\$ 3,263	\$ 1,210

SOUTHEAST DUBOIS COUNTY 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

	C. Austin Scholarship	E.F. Buechler Scholarship	E.F. Buechler Athletic	PSC Scholarship	Hoosier Hills Credit Union Scholarship	St Anthony Community Center Scholarship	Linda Bettag Berg Nursing Scholarship	Formative Assessment	Computer Consortium Education Technology	Medicaid Reimbursement
Cash and investments - beginning	\$ 4,425	\$ 9,212	\$ 14,816	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,408
Receipts:										
Local sources	-	167	238	1,000	-	250	2,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	15,558	-	5,213
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	167	238	1,000	-	250	2,000	15,558	-	5,213
Disbursements:										
Instruction	-	-	-	-	-	-	-	15,558	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	238	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	250	-	-	-	-
Total disbursements	-	-	238	-	-	250	-	15,558	-	-
Excess (deficiency) of receipts over disbursements	-	167	-	1,000	-	-	2,000	-	-	5,213
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	89
Transfers out	-	-	-	-	-	-	-	-	-	(7,710)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(7,621)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	167	-	1,000	-	-	2,000	-	-	(2,408)
Cash and investments - ending	\$ 4,425	\$ 9,379	\$ 14,816	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY 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 Safety Grant	Science Technology Eng And Math 2020	Science Tech Engineering And Math 2021	Sci Technology Engineering And Math 2022	Early Intervention Grant	Early Intervention Grant 2020 2021	Non English Speaking Grant	Non English Speaking 2020 2021	Non-English Speaking Programs	Career And Technical Performance Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,392	\$ 9,577
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	2,938	-	-	4,757	-	3,948	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	2,938	-	-	4,757	-	3,948	-	-	-
Disbursements:										
Instruction	-	1,500	-	-	4,757	-	1,345	-	2,392	9,577
Support services	17,500	362	-	-	-	-	825	-	-	-
Noninstructional services	-	-	-	-	-	-	450	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	17,500	1,862	-	-	4,757	-	2,620	-	2,392	9,577
Excess (deficiency) of receipts over disbursements	(17,500)	1,076	-	-	-	-	1,328	-	(2,392)	(9,577)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(1,076)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(1,076)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,500)	-	-	-	-	-	1,328	-	(2,392)	(9,577)
Cash and investments - ending	\$ (17,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,328	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY 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

	Teacher Appreciation Grant	Teacher Appreciation Grant 2020 2021	High Ability Students	State Connectivity Grant	Managed Security Services Grant	Early Childhood Education Capacity Building Grant	Math Transition Course Pilot	Title I 2019 2020	Title I 2020 2021	Title I
Cash and investments - beginning	\$ -	\$ -	\$ 806	\$ 7,000	\$ (1,250)	\$ -	\$ -	\$ -	\$ -	\$ (3,194)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	45,725	-	30,303	14,777	16,000	5,838	-	-	-	-
Federal sources	-	-	-	-	-	-	-	52,283	-	7,875
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	45,725	-	30,303	14,777	16,000	5,838	-	52,283	-	7,875
Disbursements:										
Instruction	42,466	-	27,182	-	-	5,838	475	54,178	-	4,681
Support services	3,259	-	-	9,081	14,750	-	601	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	45,725	-	27,182	9,081	14,750	5,838	1,076	54,178	-	4,681
Excess (deficiency) of receipts over disbursements	-	-	3,121	5,696	1,250	-	(1,076)	(1,895)	-	3,194
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	1,076	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	1,076	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	3,121	5,696	1,250	-	-	(1,895)	-	3,194
Cash and investments - ending	\$ -	\$ -	\$ 3,927	\$ 12,696	\$ -	\$ -	\$ -	\$ (1,895)	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY 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

	Student Support Title IV	Title IV A	Title IV Part A	Medicaid Reimb Federal	Title II Part A Supporting Effective Instruction FY20	Title II Part A Supporting Effective Instruction FY21	ESSER III	ESSER II	Federal Stimulus 18002 Governor's Emerg. Educ	Federal Stimulus 18003 Educ. Stab Relief
Cash and investments - beginning	\$ (687)	\$ -	\$ -	\$ 91,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	3,067	10,000	-	16,928	23,091	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,067</b>	<b>10,000</b>	<b>-</b>	<b>16,928</b>	<b>23,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	-	-	-	-	23,091	-	-	-	-	-
Support services	2,380	10,000	-	14,679	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,380</b>	<b>10,000</b>	<b>-</b>	<b>14,679</b>	<b>23,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	687	-	-	2,249	-	-	-	-	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(88)	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(88)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	687	-	-	2,161	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 94,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY 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

	Prepaid Accounts	Federal Tax	Social Security	State Tax	County Tax	Insurance	Annuities	Garnishment	Credit Union	Forest Park ECA Payroll
Cash and investments - beginning	\$ 16,495	\$ -	\$ -	\$ -	\$ -	\$ 12,429	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	344,964	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	503,325	481,211	194,650	60,685	702,527	250,525	3,692	156,143	15,113
<b>Total receipts</b>	<b>344,964</b>	<b>503,325</b>	<b>481,211</b>	<b>194,650</b>	<b>60,685</b>	<b>702,527</b>	<b>250,525</b>	<b>3,692</b>	<b>156,143</b>	<b>15,113</b>
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	325,166	503,325	481,211	194,650	60,685	708,321	250,525	3,692	156,143	15,113
<b>Total disbursements</b>	<b>325,166</b>	<b>503,325</b>	<b>481,211</b>	<b>194,650</b>	<b>60,685</b>	<b>708,321</b>	<b>250,525</b>	<b>3,692</b>	<b>156,143</b>	<b>15,113</b>
Excess (deficiency) of receipts over disbursements	19,798	-	-	-	-	(5,794)	-	-	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,798	-	-	-	-	(5,794)	-	-	-	-
Cash and investments - ending	\$ 36,293	\$ -	\$ -	\$ -	\$ -	\$ 6,635	\$ -	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY 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

	Cedar Crest ECA Payroll	Ferdinand Elementary ECA Payroll	Pine Ridge Elementary ECA Payroll	Credit Card Fees	Petty Cash	ISTA Dues	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,912	\$ 35	\$ -	\$ 4,645,236
Receipts:							
Local sources	-	-	-	-	-	-	6,107,635
Intermediate sources	-	-	-	-	-	-	41,033
State sources	-	-	-	-	-	-	8,267,434
Federal sources	-	-	-	-	-	-	338,239
Temporary loans	-	-	-	-	-	-	271,993
Other receipts	1,499	187	26	4,167	-	12,460	2,392,829
Total receipts	1,499	187	26	4,167	-	12,460	17,419,163
Disbursements:							
Instruction	-	-	-	-	-	-	5,795,217
Support services	-	-	-	-	-	-	4,161,981
Noninstructional services	-	-	-	-	-	-	826,448
Facilities acquisition and construction	-	-	-	-	-	-	115,603
Debt services	-	-	-	-	-	-	1,998,389
Nonprogrammed charges	1,499	187	26	4,443	-	12,460	3,771,207
Total disbursements	1,499	187	26	4,443	-	12,460	16,668,845
Excess (deficiency) of receipts over disbursements	-	-	-	(276)	-	-	750,318
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	2,648
Transfers in	-	-	-	-	-	-	823,490
Transfers out	-	-	-	-	-	-	(823,488)
Total other financing sources (uses)	-	-	-	-	-	-	2,650
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(276)	-	-	752,968
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,636	\$ 35	\$ -	\$ 5,398,204

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Education	Referendum	Debt Service	Severance	Operations	Rainy Day	School Lunch	Curricular Materials Rental	Self Insurance	Levy Excess
Cash and investments - beginning	\$ 907,729	\$ -	\$ 756,632	\$ 64,973	\$ 1,236,774	\$ 1,129,990	\$ 125,534	\$ 370,841	\$ 323,364	\$ 51,386
Receipts:										
Local sources	48,529	480,316	1,697,053	375,064	2,266,841	-	69,111	144,468	1,141,433	-
Intermediate sources	124	-	-	-	-	-	-	-	-	-
State sources	8,142,977	-	-	-	-	-	15,364	73,595	-	-
Federal sources	-	-	-	-	-	-	714,561	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,386	-	-	-	-	-
Total receipts	8,191,630	480,316	1,697,053	375,064	2,271,227	-	799,036	218,063	1,141,433	-
Disbursements:										
Instruction	5,183,682	114,629	-	-	-	90,436	-	-	-	-
Support services	1,512,071	88,318	-	-	2,331,596	132,685	41,671	200,877	-	-
Noninstructional services	142,226	121,077	-	-	-	899	621,112	-	-	-
Facilities acquisition and construction	-	-	-	-	17,199	-	-	-	-	-
Debt services	-	-	1,482,302	394,771	115,687	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	927,624	-
Total disbursements	6,837,979	324,024	1,482,302	394,771	2,464,482	224,020	662,783	200,877	927,624	-
Excess (deficiency) of receipts over disbursements	1,353,651	156,292	214,751	(19,707)	(193,255)	(224,020)	136,253	17,186	213,809	-
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	15	-	-	-	-	-
Transfers in	7,907	-	21,452	5,074	564,860	540,000	-	115	-	-
Transfers out	(540,000)	-	-	-	(500,000)	-	-	-	-	(51,386)
Total other financing sources (uses)	(532,093)	-	21,452	5,074	64,875	540,000	-	115	-	(51,386)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	821,558	156,292	236,203	(14,633)	(128,380)	315,980	136,253	17,301	213,809	(51,386)
Cash and investments - ending	\$ 1,729,287	\$ 156,292	\$ 992,835	\$ 50,340	\$ 1,108,394	\$ 1,445,970	\$ 261,787	\$ 388,142	\$ 537,173	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Educational License Plates	Southeast Endowment	Ferdinand Elementary Endowment	Forest Park Endowment	E.F. Buechler Facility	Coke Donation	Tools For Schools Onb Pre	Wal-Mart Grant (Nurse)	Tools For Schools Onb Fes	Community Foundation Classroom
Cash and investments - beginning	\$ 6,006	\$ 42,381	\$ 10,924	\$ 33,609	\$ 52,354	\$ 13,975	\$ 4,612	\$ -	\$ 4,150	\$ 5,000
Receipts:										
Local sources	-	19,866	55	44	538	1,346	-	-	-	-
Intermediate sources	75	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	75	19,866	55	44	538	1,346	-	-	-	-
Disbursements:										
Instruction	-	122	-	-	-	-	-	-	533	518
Support services	-	1,954	-	714	-	6,072	-	-	-	-
Noninstructional services	-	6,455	-	-	-	200	-	-	-	-
Facilities acquisition and construction	-	75	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	501	-	-	-	-
Total disbursements	-	8,606	-	714	-	6,773	-	-	533	518
Excess (deficiency) of receipts over disbursements	75	11,260	55	(670)	538	(5,427)	-	-	(533)	(518)
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(5,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(5,000)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	75	6,260	55	(670)	538	(5,427)	-	-	(533)	(518)
Cash and investments - ending	\$ 6,081	\$ 48,641	\$ 10,979	\$ 32,939	\$ 52,892	\$ 8,548	\$ 4,612	\$ -	\$ 3,617	\$ 4,482

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Community Foundation Covid 19	Dollar General Store Literacy Grant	Dubois Rec Community Grant	International Paper Grant (Pre)	Corteva Agriscience Grant (Lamey)	Toyota Grant (Ferdinand Elementary)	Preschool Parent Ed	Business Fine Products	Case Program Dubois Co Farm Bureau Apple	Welborn Heroes Grant (CCI)
Cash and investments - beginning	\$ -	\$ -	\$ 22	\$ -	\$ 2,000	\$ 269	\$ 4,263	\$ 2,816	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	106,490	3,333	-	-
Intermediate sources	15,000	2,000	-	-	1,800	-	-	-	3,300	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	15,000	2,000	-	-	1,800	-	106,490	3,333	3,300	-
Disbursements:										
Instruction	-	-	22	-	-	-	59,909	1,916	-	-
Support services	15,000	1,044	-	-	800	-	600	1,294	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	15,000	1,044	22	-	800	-	60,509	3,210	-	-
Excess (deficiency) of receipts over disbursements	-	956	(22)	-	1,000	-	45,981	123	3,300	-
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	2,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(40,115)	-	(2,000)	-
Total other financing sources (uses)	-	-	-	-	2,000	-	(40,115)	-	(2,000)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	956	(22)	-	3,000	-	5,866	123	1,300	-
Cash and investments - ending	\$ -	\$ 956	\$ -	\$ -	\$ 5,000	\$ 269	\$ 10,129	\$ 2,939	\$ 1,300	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Welborn Heroes Mini Grant (CCI)	We Are Fit	Welborn Heroes Initiative (PRE)	Welborn Upgrade Grant (FES)	Safe School Support	Drug Testing Program	M.K. Scholarship	M. K. Ruhe Athletic Award	R. Voges Scholarship	Blessinger Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ 8,509	\$ 1,321	\$ 8,579	\$ 443	\$ 52,991	\$ 3,398	\$ 3,263	\$ 1,210
Receipts:										
Local sources	-	876	-	-	-	-	1,598	17	16	-
Intermediate sources	-	-	300	7,350	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>876</b>	<b>300</b>	<b>7,350</b>	<b>-</b>	<b>-</b>	<b>1,598</b>	<b>17</b>	<b>16</b>	<b>-</b>
Disbursements:										
Instruction	-	-	915	4,750	-	-	-	-	-	-
Support services	-	-	1,290	-	6,081	443	-	-	-	-
Noninstructional services	-	4,122	-	-	-	-	-	141	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	1,000	-	300	400
<b>Total disbursements</b>	<b>-</b>	<b>4,122</b>	<b>2,205</b>	<b>4,750</b>	<b>6,081</b>	<b>443</b>	<b>1,000</b>	<b>141</b>	<b>300</b>	<b>400</b>
Excess (deficiency) of receipts over disbursements	-	(3,246)	(1,905)	2,600	(6,081)	(443)	598	(124)	(284)	(400)
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	5,000	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,754	(1,905)	2,600	(6,081)	(443)	598	(124)	(284)	(400)
Cash and investments - ending	\$ -	\$ 1,754	\$ 6,604	\$ 3,921	\$ 2,498	\$ -	\$ 53,589	\$ 3,274	\$ 2,979	\$ 810

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	C. Austin Scholarship	E.F. Buechler Scholarship	E.F. Buechler Athletic	PSC Scholarship	Hoosier Hills Credit Union Scholarship	St Anthony Community Center Scholarship	Linda Bettag Berg Nursing Scholarship	Formative Assessment	Computer Consortium Education Technology	Medicaid Reimbursement
Cash and investments - beginning	\$ 4,425	\$ 9,379	\$ 14,816	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	133	237	1,000	500	500	1,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	6,591	27,225	11,582
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>133</b>	<b>237</b>	<b>1,000</b>	<b>500</b>	<b>500</b>	<b>1,000</b>	<b>6,591</b>	<b>27,225</b>	<b>11,582</b>
Disbursements:										
Instruction	-	-	-	-	-	-	-	6,591	-	-
Support services	-	-	-	-	-	-	-	-	27,225	-
Noninstructional services	-	-	237	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,000	300	-	1,500	500	500	3,000	-	-	-
<b>Total disbursements</b>	<b>1,000</b>	<b>300</b>	<b>237</b>	<b>1,500</b>	<b>500</b>	<b>500</b>	<b>3,000</b>	<b>6,591</b>	<b>27,225</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(1,000)	(167)	-	(500)	-	-	(2,000)	-	-	11,582
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(7,907)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,907)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,000)	(167)	-	(500)	-	-	(2,000)	-	-	3,675
Cash and investments - ending	\$ 3,425	\$ 9,212	\$ 14,816	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,675

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Secured Schools Safety Grant	Science Technology Eng And Math 2020	Science Tech Engineering And Math 2021	Sci Technology Engineering And Math 2022	Early Intervention Grant	Early Intervention Grant 2020 2021	Non English Speaking Grant	Non English Speaking 2020 2021	Non-English Speaking Programs	Career And Technical Performance Grant
Cash and investments - beginning	\$ (17,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,328	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	37,500	2,062	3,907	-	-	4,024	-	5,514	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>37,500</b>	<b>2,062</b>	<b>3,907</b>	<b>-</b>	<b>-</b>	<b>4,024</b>	<b>-</b>	<b>5,514</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	-	2,062	3,159	25	-	3,006	1,328	2,228	-	-
Support services	37,500	-	1,375	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>37,500</b>	<b>2,062</b>	<b>4,534</b>	<b>25</b>	<b>-</b>	<b>3,006</b>	<b>1,328</b>	<b>2,228</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	(627)	(25)	-	1,018	(1,328)	3,286	-	-
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(627)	(25)	-	1,018	(1,328)	3,286	-	-
Cash and investments - ending	\$ (17,500)	\$ -	\$ (627)	\$ (25)	\$ -	\$ 1,018	\$ -	\$ 3,286	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Teacher Appreciation Grant	Teacher Appreciation Grant 2020 2021	High Ability Students	State Connectivity Grant	Managed Security Services Grant	Early Childhood Education Capacity Building Grant	Math Transition Course Pilot	Title I 2019 2020	Title I 2020 2021	Title I
Cash and investments - beginning	\$ -	\$ -	\$ 3,927	\$ 12,696	\$ -	\$ -	\$ -	\$ (1,895)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	39	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	45,375	24,662	14,880	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	6,393	84,163	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	45,375	24,662	14,880	-	-	-	6,393	84,202	-
Disbursements:										
Instruction	-	42,227	18,701	-	-	-	-	4,298	86,148	-
Support services	-	3,148	-	14,776	-	-	-	-	9	-
Noninstructional services	-	-	-	-	-	-	-	200	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	45,375	18,701	14,776	-	-	-	4,498	86,157	-
Excess (deficiency) of receipts over disbursements	-	-	5,961	104	-	-	-	1,895	(1,955)	-
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	5,961	104	-	-	-	1,895	(1,955)	-
Cash and investments - ending	\$ -	\$ -	\$ 9,888	\$ 12,800	\$ -	\$ -	\$ -	\$ -	\$ (1,955)	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Student Support			Medicaid Reimb Federal	Title II Part A Supporting Effective	Title II Part A Supporting Effective	ESSER III	ESSER II	Federal Stimulus 18002 Governor's	Federal Stimulus
	Title IV	Title IV A	Title IV Part A		Instruction FY20	Instruction FY21			Emerg. Educ	18003 Educ. Stab Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 94,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	7,253	35,081	-	20,110	-	25,796	16,278	60,092
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>7,253</b>	<b>35,081</b>	<b>-</b>	<b>20,110</b>	<b>-</b>	<b>25,796</b>	<b>16,278</b>	<b>60,092</b>
Disbursements:										
Instruction	-	-	-	-	-	21,873	3,773	-	-	-
Support services	-	-	7,628	2,811	-	-	709	25,796	18,441	60,092
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>7,628</b>	<b>2,811</b>	<b>-</b>	<b>21,873</b>	<b>4,482</b>	<b>25,796</b>	<b>18,441</b>	<b>60,092</b>
Excess (deficiency) of receipts over disbursements	-	-	(375)	32,270	-	(1,763)	(4,482)	-	(2,163)	-
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(375)	32,270	-	(1,763)	(4,482)	-	(2,163)	-
Cash and investments - ending	\$ -	\$ -	\$ (375)	\$ 126,381	\$ -	\$ (1,763)	\$ (4,482)	\$ -	\$ (2,163)	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Prepaid Accounts	Federal Tax	Social Security	State Tax	County Tax	Insurance	Annuities	Garnishment	Credit Union	Forest Park ECA Payroll
Cash and investments - beginning	\$ 36,293	\$ -	\$ -	\$ -	\$ -	\$ 6,635	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	109,881	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	485,246	471,417	190,531	59,514	642,619	268,755	392	155,243	13,415
Total receipts	109,881	485,246	471,417	190,531	59,514	642,619	268,755	392	155,243	13,415
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	72,448	485,246	471,417	190,531	59,514	644,971	268,755	392	155,243	13,415
Total disbursements	72,448	485,246	471,417	190,531	59,514	644,971	268,755	392	155,243	13,415
Excess (deficiency) of receipts over disbursements	37,433	-	-	-	-	(2,352)	-	-	-	-
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	37,433	-	-	-	-	(2,352)	-	-	-	-
Cash and investments - ending	\$ 73,726	\$ -	\$ -	\$ -	\$ -	\$ 4,283	\$ -	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Cedar Crest ECA Payroll	Ferdinand Elementary ECA Payroll	Pine Ridge Elementary ECA Payroll	Credit Card Fees	Petty Cash	ISTA Dues	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,636	\$ 35	\$ -	\$ 5,398,204
Receipts:							
Local sources	-	-	-	-	-	-	6,470,284
Intermediate sources	-	-	-	-	-	-	29,949
State sources	-	-	-	-	-	-	8,415,258
Federal sources	-	-	-	-	-	-	969,727
Temporary loans	-	-	-	-	-	-	-
Other receipts	700	-	-	1,455	-	-	2,293,673
Total receipts	700	-	-	1,455	-	-	18,178,891
Disbursements:							
Instruction	-	-	-	-	-	-	5,652,851
Support services	-	-	-	-	-	-	4,542,020
Noninstructional services	-	-	-	-	-	-	896,669
Facilities acquisition and construction	-	-	-	-	-	-	17,274
Debt services	-	-	-	-	-	-	1,992,760
Nonprogrammed charges	700	-	-	3,091	-	-	3,302,348
Total disbursements	700	-	-	3,091	-	-	16,403,922
Excess (deficiency) of receipts over disbursements	-	-	-	(1,636)	-	-	1,774,969
Other financing sources (uses)							
Sale of capital assets	-	-	-	-	-	-	15
Transfers in	-	-	-	-	-	-	1,146,408
Transfers out	-	-	-	-	-	-	(1,146,408)
Total other financing sources (uses)	-	-	-	-	-	-	15
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(1,636)	-	-	1,774,984
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ 7,173,188

(This page intentionally left blank.)

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,392</u>	<u>\$ 311,656</u>

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Southeast Dubois County Jr/Sr High School Building Corporation	Remodeling of Forest Park Jr/Sr High	\$ 189,000	7/1/2009	1/15/2028
Southeast Dubois School Building Corporation	Construction of Cedar Crest/Remodeling of Pine Ridge Elementary/Pension Debt	<u>1,772,000</u>	1/15/2013	1/15/2025
Total governmental activities		<u>1,961,000</u>		
Total of annual lease payments		<u>\$ 1,961,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Other	Centralized Printing Common School Loan	\$ 51,869	\$ 15,301
Other	Chromebook Common School Loan	<u>90,477</u>	<u>18,659</u>
Total governmental activities		<u>142,346</u>	<u>33,960</u>
Totals		<u>\$ 142,346</u>	<u>\$ 33,960</u>

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2021

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,753,157
Infrastructure	488,407
Buildings	51,244,349
Improvements other than buildings	594,288
Machinery, equipment, and vehicles	<u>2,494,842</u>
Total governmental activities	<u>56,575,043</u>
Total capital assets	<u><u>\$ 56,575,043</u></u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.