

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SEYMOUR COMMUNITY SCHOOL CORPORATION

JACKSON COUNTY, INDIANA

July 1, 2019 to June 30, 2021



**FILED**  
05/26/2022



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SCHEDULE OF OFFICIALS

| <u>Office</u>                    | <u>Official</u> | <u>Term</u>          |
|----------------------------------|-----------------|----------------------|
| Treasurer                        | Steve Nauman    | 07-01-19 to 06-30-22 |
| Superintendent<br>of Schools     | Brandon Harpe   | 07-01-19 to 06-30-22 |
| President of the<br>School Board | Art Juergens    | 07-01-19 to 06-30-22 |



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE SEYMOUR COMMUNITY SCHOOL  
CORPORATION, JACKSON COUNTY, INDIANA

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

We have audited the accompanying financial statement of the Seymour Community 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 9, 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 9, 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.

SEYMOUR COMMUNITY 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<br>07-01-19 | Receipts      | Disbursements | Other Financing<br>Sources (Uses) | Cash and Investments<br>06-30-20 | Receipts      | Disbursements | Other Financing<br>Sources (Uses) | Cash and Investments<br>06-30-21 |
|--|----------------------------------|---------------|---------------|-----------------------------------|----------------------------------|---------------|---------------|-----------------------------------|----------------------------------|
| Education                              | \$ 1,246,360                     | \$ 36,163,018 | \$ 30,674,143 | \$ (4,758,162)                    | \$ 1,977,073                     | \$ 35,963,488 | \$ 31,829,532 | \$ (4,270,224)                    | \$ 1,840,805                     |
| Debt Service                           | 1,673,162                        | 3,943,374     | 4,066,079     | (13,048)                          | 1,537,409                        | 4,577,062     | 4,251,037     | (4,462)                           | 1,858,972                        |
| Retirement/Severance Bond Debt Service | 174,654                          | 287,095       | 301,832       | -                                 | 159,917                          | 325,762       | 303,751       | -                                 | 181,928                          |
| Operations                             | 5,106,440                        | 6,586,863     | 10,506,664    | 3,823,219                         | 5,009,858                        | 7,712,775     | 10,327,577    | 4,270,225                         | 6,665,281                        |
| Local Rainy Day                        | 5,499,998                        | -             | -             | 500,000                           | 5,999,998                        | -             | -             | (1,289,657)                       | 4,710,341                        |
| Construction                           | 4,813,957                        | -             | 2,172,665     | (492,273)                         | 2,149,019                        | -             | 2,876,964     | 748,329                           | 20,384                           |
| School Lunch                           | 809,556                          | 2,808,839     | 2,734,308     | -                                 | 884,087                          | 2,889,002     | 2,609,156     | (17,954)                          | 1,145,979                        |
| Curricular Materials Rental            | 292,430                          | 381,623       | 460,665       | 13,048                            | 226,436                          | 362,427       | 195,404       | 4,462                             | 397,921                          |
| Self-Insurance                         | -                                | 5,610,851     | 6,395,908     | 785,057                           | -                                | 5,883,860     | 6,491,589     | 607,729                           | -                                |
| Educational License Plates             | 3,486                            | 244           | -             | -                                 | 3,730                            | 431           | -             | -                                 | 4,161                            |
| Alternative Education Grant            | 4,936                            | 15,865        | 20,009        | -                                 | 792                              | 15,369        | -             | -                                 | 16,161                           |
| Lilly Comprehensive Counseling         | 1,000                            | -             | 1,000         | -                                 | -                                | -             | -             | -                                 | -                                |
| Bryden Donation                        | 2,512                            | -             | -             | -                                 | 2,512                            | -             | -             | -                                 | 2,512                            |
| Pepsi - Building Allocation            | 891                              | -             | -             | -                                 | 891                              | -             | -             | -                                 | 891                              |
| Pepsi - Corporate Allocation           | 21,718                           | 17,500        | 9,483         | -                                 | 29,735                           | 19,500        | 6,397         | -                                 | 42,838                           |
| Community Grants                       | 2,236                            | 1,461         | 554           | -                                 | 3,143                            | 1,694         | 536           | -                                 | 4,301                            |
| Summer Camp                            | 3,234                            | -             | -             | -                                 | 3,234                            | -             | 3,234         | -                                 | -                                |
| Down Syndrome Grant                    | 538                              | -             | -             | -                                 | 538                              | -             | -             | -                                 | 538                              |
| Brown Vectren Donation                 | 150                              | -             | 150           | -                                 | -                                | -             | -             | -                                 | -                                |
| German American Donation               | 1,306                            | 594           | -             | -                                 | 1,900                            | 571           | -             | -                                 | 2,471                            |
| Building Grants                        | 96,307                           | 27,959        | 20,112        | -                                 | 104,154                          | 65,738        | 25,124        | -                                 | 144,768                          |
| Ameriflex                              | -                                | 15,346        | 14,074        | 11,219                            | 12,491                           | 34,100        | 30,450        | -                                 | 16,141                           |
| Construction Class                     | -                                | -             | -             | -                                 | -                                | 400           | -             | -                                 | 400                              |
| ECA                                    | -                                | 4,090         | 17,773        | 13,683                            | -                                | 22,935        | 17,923        | (5,012)                           | -                                |
| Aisin Art                              | 4,181                            | -             | -             | -                                 | 4,181                            | -             | -             | -                                 | 4,181                            |
| M R Brown Fund                         | 20,332                           | 100           | 2,754         | -                                 | 17,678                           | -             | 1,362         | -                                 | 16,316                           |
| Seymour Scholarship                    | 320                              | -             | -             | -                                 | 320                              | -             | -             | -                                 | 320                              |
| Burkhart Scholarship                   | 116,956                          | 52,305        | 27,500        | -                                 | 141,761                          | 50,839        | 82,500        | -                                 | 110,100                          |
| Spray Scholarship                      | 750                              | 1,750         | 2,000         | -                                 | 500                              | 5,000         | 4,000         | -                                 | 1,500                            |
| Haas Scholarship                       | -                                | -             | -             | -                                 | -                                | 8,000         | -             | -                                 | 8,000                            |
| Ameriflex Reimbursements               | 10,915                           | 17,787        | 17,483        | (11,219)                          | -                                | -             | -             | -                                 | -                                |
| Formative Assessment                   | -                                | 59,076        | 38,170        | -                                 | 20,906                           | 44,737        | 65,643        | -                                 | -                                |
| Secured Schools Safety Grant           | -                                | 50,000        | -             | (50,000)                          | -                                | 100,000       | 168,959       | 68,959                            | -                                |
| 2018-19 Safe School Haven Grant        | -                                | 6,209         | 6,209         | -                                 | -                                | -             | -             | -                                 | -                                |
| 2019-20 Safe School Haven Grant        | -                                | -             | 59,217        | 59,217                            | -                                | 72,689        | 13,472        | (59,217)                          | -                                |
| 2020-21 Safe School Haven Grant        | -                                | -             | -             | -                                 | -                                | 30,935        | 51,574        | 20,639                            | -                                |
| 2018-19 Early Intervention Grant       | 6,794                            | -             | 6,794         | -                                 | -                                | -             | -             | -                                 | -                                |
| 2019-20 Early Intervention Grant       | -                                | 18,237        | 18,237        | -                                 | -                                | -             | -             | -                                 | -                                |
| 2020-21 Early Intervention Grant       | -                                | -             | -             | -                                 | -                                | 16,339        | -             | -                                 | 16,339                           |
| 2018-19 Non-English Speaking           | 64,646                           | -             | 64,646        | -                                 | -                                | -             | -             | -                                 | -                                |
| 2019-20 Non-English Speaking           | -                                | 412,704       | 350,063       | -                                 | 62,641                           | -             | 62,641        | -                                 | -                                |
| 2020-21 Non-English Speaking           | -                                | -             | -             | -                                 | -                                | 470,284       | 371,828       | -                                 | 98,456                           |
| Career & Technical Performance         | 15,216                           | -             | 15,216        | -                                 | -                                | -             | -             | -                                 | -                                |
| Teacher Appreciation Grant             | -                                | 190,619       | 190,619       | -                                 | -                                | 192,424       | 192,424       | -                                 | -                                |
| High Ability Students                  | 16,877                           | 46,559        | 42,992        | -                                 | 20,444                           | 41,182        | 31,922        | -                                 | 29,704                           |
| State Connectivity Grant               | -                                | 149,451       | 267,407       | 125,344                           | 7,388                            | 498,700       | 260,904       | (228,526)                         | 16,658                           |
| School Farm                            | 352,865                          | 15,675        | 52,961        | 287,155                           | 602,734                          | 122,823       | 73,045        | -                                 | 652,512                          |
| Digital Learning                       | -                                | -             | -             | -                                 | -                                | 75,000        | 75,000        | -                                 | -                                |
| School Technology                      | -                                | -             | -             | -                                 | -                                | 241,359       | 378,114       | 136,755                           | -                                |
| 2018-19 Title I Grant                  | (71,476)                         | 181,623       | 110,147       | -                                 | -                                | -             | -             | -                                 | -                                |
| 2019-20 Title I Grant                  | -                                | 534,457       | 571,685       | -                                 | (37,228)                         | 92,907        | 55,679        | -                                 | -                                |
| 2020-21 Title I Grant                  | -                                | -             | -             | -                                 | -                                | 517,204       | 610,055       | -                                 | (92,851)                         |
| 2018-20 Idea Grant - Fy 2019           | (66,475)                         | 527,069       | 546,365       | -                                 | (85,771)                         | 86,670        | 899           | -                                 | -                                |
| 2019-21 Idea Grant - Fy 2020           | -                                | 404,771       | 477,131       | -                                 | (72,360)                         | 689,640       | 650,563       | -                                 | (33,283)                         |

SEYMOUR COMMUNITY 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<br>Investments<br>07-01-19 | Receipts      | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-20 | Receipts      | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-21 |
|--------------------------------|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|
| 2020-22 Idea Grant - Fy 2021   | -                                   | -             | -             | -                                    | -                                   | 503,769       | 604,855       | -                                    | (101,086)                           |
| 2017-19 Idea Grant - Fy 2018   | (33,561)                            | 61,833        | 28,272        | -                                    | -                                   | -             | -             | -                                    | -                                   |
| 2020-22 Preschool - Fy 2021    | -                                   | -             | -             | -                                    | -                                   | 160           | 5,445         | -                                    | (5,285)                             |
| 2018-20 Preschool - Fy 2019    | -                                   | 25,959        | 30,093        | -                                    | (4,134)                             | 7,884         | 3,784         | -                                    | (34)                                |
| 2019-21 Preschool - Fy 2020    | -                                   | 352           | 352           | -                                    | -                                   | 35,144        | 35,209        | -                                    | (65)                                |
| 2017-19 Title VI Student Suppo | (5,779)                             | 30,026        | 24,247        | -                                    | -                                   | -             | -             | -                                    | -                                   |
| 2018-20 Title VI Student Suppo | -                                   | 28,095        | 28,189        | -                                    | (94)                                | 4,879         | 4,785         | -                                    | -                                   |
| 2019-21 Title VI Student Suppo | -                                   | 2,775         | 30,978        | -                                    | (28,203)                            | 42,633        | 14,530        | -                                    | (100)                               |
| 2020-22 Title VI Student Suppo | -                                   | -             | -             | -                                    | -                                   | 3,604         | 5,645         | -                                    | (2,041)                             |
| 2017-19 Title II Part A Grant  | (1,062)                             | 17,328        | 16,266        | -                                    | -                                   | -             | -             | -                                    | -                                   |
| 2018-20 Title II Part A Grant  | (6,737)                             | 76,463        | 71,119        | -                                    | (1,393)                             | 17,942        | 16,549        | -                                    | -                                   |
| 2019-21 Title II Part A Grant  | -                                   | 1,679         | 2,854         | -                                    | (1,175)                             | 23,844        | 23,315        | -                                    | (646)                               |
| 2017-19 Title III Grant        | (8,474)                             | 61,577        | 53,103        | -                                    | -                                   | -             | -             | -                                    | -                                   |
| 2018-20 Title III              | -                                   | 81,265        | 86,007        | -                                    | (4,742)                             | 22,692        | 17,950        | -                                    | -                                   |
| 2019-21 Title III              | -                                   | 8,391         | 23,984        | -                                    | (15,593)                            | 70,069        | 59,167        | -                                    | (4,691)                             |
| 2020-22 Title III              | -                                   | -             | -             | -                                    | -                                   | 31,044        | 31,044        | -                                    | -                                   |
| 2018-20 Title III - Immigrant  | -                                   | -             | 2,760         | 2,760                                | -                                   | 5,657         | 5,657         | -                                    | -                                   |
| 2020-22 Title III - Immigrant  | -                                   | -             | -             | -                                    | -                                   | 3,217         | 4,994         | -                                    | (1,777)                             |
| ESSER III American Rescue Plan | -                                   | -             | -             | -                                    | -                                   | -             | 38,174        | -                                    | (38,174)                            |
| Education Stabilization Fund   | -                                   | -             | -             | -                                    | -                                   | -             | 55,035        | -                                    | (55,035)                            |
| Cares Act Education Relief     | -                                   | -             | -             | -                                    | -                                   | 144,176       | 152,202       | -                                    | (8,026)                             |
| 2019-21 Title III - Immigrant  | -                                   | 18,023        | 15,928        | (2,760)                              | (665)                               | 3,483         | 2,818         | -                                    | -                                   |
| Federal Tax                    | -                                   | 2,254,450     | 2,254,450     | -                                    | -                                   | 2,301,585     | 2,301,585     | -                                    | -                                   |
| Fica                           | -                                   | 2,065,685     | 2,065,685     | -                                    | -                                   | 2,103,463     | 2,103,463     | -                                    | -                                   |
| State Tax                      | -                                   | 850,096       | 850,096       | -                                    | -                                   | 868,632       | 868,632       | -                                    | -                                   |
| County Tax                     | -                                   | 535,863       | 535,863       | -                                    | -                                   | 545,365       | 545,365       | -                                    | -                                   |
| Perf                           | -                                   | 972           | 972           | -                                    | -                                   | 1,560         | 1,560         | -                                    | -                                   |
| Group Insurance                | -                                   | 18,247        | 18,247        | -                                    | -                                   | 16,475        | 16,475        | -                                    | -                                   |
| Annuities                      | -                                   | 868,383       | 868,383       | -                                    | -                                   | 885,884       | 885,884       | -                                    | -                                   |
| United Way                     | -                                   | 23,360        | 23,360        | -                                    | -                                   | 18,793        | 18,793        | -                                    | -                                   |
| Clinic                         | -                                   | 5,586         | 5,586         | -                                    | -                                   | 7,879         | 7,879         | -                                    | -                                   |
| Garnishments                   | -                                   | 25,696        | 25,696        | -                                    | -                                   | 11,696        | 11,696        | -                                    | -                                   |
| Child Support                  | -                                   | 21,262        | 21,262        | -                                    | -                                   | 21,972        | 21,972        | -                                    | -                                   |
| Life Insurance                 | -                                   | 42,366        | 42,366        | -                                    | -                                   | 44,284        | 44,284        | -                                    | -                                   |
| Trustmark                      | -                                   | 25,845        | 25,845        | -                                    | -                                   | 29,280        | 29,280        | -                                    | -                                   |
| Am Fidelity Life               | -                                   | 16,583        | 16,583        | -                                    | -                                   | 12,209        | 12,209        | -                                    | -                                   |
| Health Savings                 | -                                   | 541,848       | 541,848       | -                                    | -                                   | 565,756       | 565,756       | -                                    | -                                   |
| Dues                           | -                                   | 32,831        | 32,831        | -                                    | -                                   | 40,148        | 40,148        | -                                    | -                                   |
| Aflac Hospital                 | -                                   | 9,768         | 9,768         | -                                    | -                                   | 19,405        | 19,405        | -                                    | -                                   |
| Aflac Ci                       | -                                   | 36,383        | 36,383        | -                                    | -                                   | 33,985        | 33,985        | -                                    | -                                   |
| Aul - Std                      | -                                   | 44,196        | 44,196        | -                                    | -                                   | 33,937        | 33,937        | -                                    | -                                   |
| Aflac Accident                 | -                                   | 40,929        | 40,929        | -                                    | -                                   | 38,892        | 38,892        | -                                    | -                                   |
| Am Fidelity Accident           | -                                   | 8,725         | 8,725         | -                                    | -                                   | 7,650         | 7,650         | -                                    | -                                   |
| Aflac Cancer                   | -                                   | 17,908        | 17,908        | -                                    | -                                   | 14,588        | 14,588        | -                                    | -                                   |
| Am Fidelity Cancer             | -                                   | 18,094        | 18,094        | -                                    | -                                   | 14,983        | 14,983        | -                                    | -                                   |
| Fringe Benefits                | -                                   | 1,877         | 1,877         | -                                    | -                                   | 1,976         | 1,976         | -                                    | -                                   |
| Other                          | -                                   | 14,626        | 14,626        | -                                    | -                                   | 6,266         | 6,266         | -                                    | -                                   |
| Prepaid Food                   | 44,403                              | 571,604       | 552,594       | -                                    | 63,413                              | 188,312       | 188,515       | 17,954                               | 81,164                              |
| Totals                         | \$ 20,215,562                       | \$ 67,040,063 | \$ 68,751,340 | \$ 293,240                           | \$ 18,797,525                       | \$ 69,987,018 | \$ 71,035,594 | \$ -                                 | \$ 17,748,949                       |

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

SEYMOUR COMMUNITY 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.

SEYMOUR COMMUNITY 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.

SEYMOUR COMMUNITY 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.

SEYMOUR COMMUNITY 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. 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:

SEYMOUR COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan Description*

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

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

*Financial Report*

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

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

*Contributions*

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

SEYMOUR COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, and the disbursements made by the School Corporation were not reimbursed by June 30, 2020, or June 30, 2021.

**Note 8. Holding Corporation**

The School Corporation has entered into a capital lease with the Seymour Elementary Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2020 and 2021 totaled \$1,974,000 and \$1,973,000, respectively.

**Note 9. Subsequent Events - Bond Issue**

On February 22, 2022, the Seymour Elementary Building Corporation (the lessor) sold bonds in the amount of \$52,120,000 for the purpose of financing, improving, renovating, and equipping the school buildings within the School Corporation. The School Corporation will repay the debt with semi-annual lease payments to the lessor.

**Note 10. Subsequent Events - ESSER Grant**

The School Corporation has been allotted \$8,776,226 from the Elementary and Secondary School Emergency Relief Fund (ESSER). The School Corporation has received \$1,537,677 of the ESSER funding as of May 9, 2022. The balance of the allotment is expected to be received through 2024. A plan on how the School Corporation will use the ESSER funds will be prepared and approved by the School Board.

**Note 11. Combined Funds**

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

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#### 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.

SEYMOUR COMMUNITY 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    | Debt Service | Retirement/Severance<br>Bond Debt Service | Operations   | Local Rainy Day | Construction | School Lunch | Curricular<br>Materials Rental | Self-Insurance |
|---|--------------|--------------|---|--------------|-----------------|--------------|--------------|--------------------------------|----------------|
| Cash and investments - beginning  | \$ 1,246,360 | \$ 1,673,162 | \$ 174,654                                | \$ 5,106,440 | \$ 5,499,998    | \$ 4,813,957 | \$ 809,556   | \$ 292,430                     | \$ -           |
| Receipts:   |              |              |   |              |                 |              |              |                                |                |
| Local sources   | 217,840      | 3,943,374    | 287,095                                   | 6,561,010    | -               | -            | 554,974      | 147,209                        | 5,606,533      |
| Intermediate sources  | 256          | -            | -   | -            | -               | -            | -            | -                              | -              |
| State sources   | 35,931,912   | -            | -   | -            | -               | -            | 16,964       | 219,934                        | -              |
| Federal sources   | -            | -            | -   | -            | -               | -            | 2,232,402    | -                              | -              |
| Other receipts  | 13,010       | -            | -   | 25,853       | -               | -            | 4,499        | 14,480                         | 4,318          |
| Total receipts  | 36,163,018   | 3,943,374    | 287,095                                   | 6,586,863    | -               | -            | 2,808,839    | 381,623                        | 5,610,851      |
| Disbursements:  |              |              |   |              |                 |              |              |                                |                |
| Instruction   | 24,070,630   | -            | -   | -            | -               | -            | -            | -                              | -              |
| Support services  | 6,164,591    | -            | -   | 8,848,595    | -               | -            | -            | 460,665                        | -              |
| Noninstructional services   | 438,922      | -            | -   | -            | -               | -            | 2,645,952    | -                              | -              |
| Facilities acquisition and construction   | -            | -            | -   | 1,658,069    | -               | 2,172,665    | 88,356       | -                              | -              |
| Debt services   | -            | 4,066,079    | 301,832                                   | -            | -               | -            | -            | -                              | -              |
| Nonprogrammed charges   | -            | -            | -   | -            | -               | -            | -            | -                              | 6,395,908      |
| Total disbursements   | 30,674,143   | 4,066,079    | 301,832                                   | 10,506,664   | -               | 2,172,665    | 2,734,308    | 460,665                        | 6,395,908      |
| Excess (deficiency) of receipts over disbursements  | 5,488,875    | (122,705)    | (14,737)                                  | (3,919,801)  | -               | (2,172,665)  | 74,531       | (79,042)                       | (785,057)      |
| Other financing sources (uses):   |              |              |   |              |                 |              |              |                                |                |
| Sale of capital assets  | 6,085        | -            | -   | -            | -               | -            | -            | -                              | -              |
| Transfers in  | -            | -            | -   | 3,823,219    | 500,000         | 809,900      | -            | 69,484                         | 883,691        |
| Transfers out   | (4,764,247)  | (13,048)     | -   | -            | -               | (1,302,173)  | -            | (56,436)                       | (98,634)       |
| Total other financing sources (uses)  | (4,758,162)  | (13,048)     | -   | 3,823,219    | 500,000         | (492,273)    | -            | 13,048                         | 785,057        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 730,713      | (135,753)    | (14,737)                                  | (96,582)     | 500,000         | (2,664,938)  | 74,531       | (65,994)                       | -              |
| Cash and investments - ending   | \$ 1,977,073 | \$ 1,537,409 | \$ 159,917                                | \$ 5,009,858 | \$ 5,999,998    | \$ 2,149,019 | \$ 884,087   | \$ 226,436                     | \$ -           |

SEYMOUR COMMUNITY 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<br>License Plates | Alternative<br>Education Grant | Lilly<br>Comprehensive<br>Counseling | Bryden Donation | Pepsi - Building<br>Allocation | Pepsi -<br>Corporate<br>Allocation | Community<br>Grants | Summer Camp | Down Syndrome<br>Grant |
|---|-------------------------------|--------------------------------|--------------------------------------|-----------------|--------------------------------|------------------------------------|---------------------|-------------|------------------------|
| Cash and investments - beginning  | \$ 3,486                      | \$ 4,936                       | \$ 1,000                             | \$ 2,512        | \$ 891                         | \$ 21,718                          | \$ 2,236            | \$ 3,234    | \$ 538                 |
| Receipts:   |                               |                                |                                      |                 |                                |                                    |                     |             |                        |
| Local sources   | -                             | -                              | -                                    | -               | -                              | 17,500                             | 1,461               | -           | -                      |
| Intermediate sources  | 244                           | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| State sources   | -                             | 15,865                         | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Federal sources   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Other receipts  | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Total receipts  | 244                           | 15,865                         | -                                    | -               | -                              | 17,500                             | 1,461               | -           | -                      |
| Disbursements:  |                               |                                |                                      |                 |                                |                                    |                     |             |                        |
| Instruction   | -                             | 20,009                         | -                                    | -               | -                              | -                                  | 554                 | -           | -                      |
| Support services  | -                             | -                              | 1,000                                | -               | -                              | 9,483                              | -                   | -           | -                      |
| Noninstructional services   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Facilities acquisition and construction   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Debt services   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Nonprogrammed charges   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Total disbursements   | -                             | 20,009                         | 1,000                                | -               | -                              | 9,483                              | 554                 | -           | -                      |
| Excess (deficiency) of receipts over<br>disbursements   | 244                           | (4,144)                        | (1,000)                              | -               | -                              | 8,017                              | 907                 | -           | -                      |
| Other financing sources (uses):   |                               |                                |                                      |                 |                                |                                    |                     |             |                        |
| Sale of capital assets  | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Transfers in  | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Transfers out   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Total other financing sources (uses)  | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | 244                           | (4,144)                        | (1,000)                              | -               | -                              | 8,017                              | 907                 | -           | -                      |
| Cash and investments - ending   | \$ 3,730                      | \$ 792                         | \$ -                                 | \$ 2,512        | \$ 891                         | \$ 29,735                          | \$ 3,143            | \$ 3,234    | \$ 538                 |

SEYMOUR COMMUNITY 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

|   | Brown Vectren<br>Donation | German<br>American<br>Donation | Building Grants | Ameriflex | Construction<br>Class | ECA      | Aisin Art | M R Brown Fund | Seymour<br>Scholarship |
|---|---------------------------|--------------------------------|-----------------|-----------|-----------------------|----------|-----------|----------------|------------------------|
| Cash and investments - beginning  | \$ 150                    | \$ 1,306                       | \$ 96,307       | \$ -      | \$ -                  | \$ -     | \$ 4,181  | \$ 20,332      | \$ 320                 |
| Receipts:   |                           |                                |                 |           |                       |          |           |                |                        |
| Local sources   | -                         | 594                            | 27,959          | -         | -                     | 4,090    | -         | 100            | -                      |
| Intermediate sources  | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| State sources   | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Federal sources   | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Other receipts  | -                         | -                              | -               | 15,346    | -                     | -        | -         | -              | -                      |
| Total receipts  | -                         | 594                            | 27,959          | 15,346    | -                     | 4,090    | -         | 100            | -                      |
| Disbursements:  |                           |                                |                 |           |                       |          |           |                |                        |
| Instruction   | 150                       | -                              | 19,204          | -         | -                     | -        | -         | -              | -                      |
| Support services  | -                         | -                              | 650             | 14,074    | -                     | -        | -         | -              | -                      |
| Noninstructional services   | -                         | -                              | -               | -         | -                     | 17,773   | -         | 2,754          | -                      |
| Facilities acquisition and construction   | -                         | -                              | 258             | -         | -                     | -        | -         | -              | -                      |
| Debt services   | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Nonprogrammed charges   | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Total disbursements   | 150                       | -                              | 20,112          | 14,074    | -                     | 17,773   | -         | 2,754          | -                      |
| Excess (deficiency) of receipts over disbursements  | (150)                     | 594                            | 7,847           | 1,272     | -                     | (13,683) | -         | (2,654)        | -                      |
| Other financing sources (uses):   |                           |                                |                 |           |                       |          |           |                |                        |
| Sale of capital assets  | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Transfers in  | -                         | -                              | -               | 36,558    | -                     | 27,281   | -         | -              | -                      |
| Transfers out   | -                         | -                              | -               | (25,339)  | -                     | (13,598) | -         | -              | -                      |
| Total other financing sources (uses)  | -                         | -                              | -               | 11,219    | -                     | 13,683   | -         | -              | -                      |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (150)                     | 594                            | 7,847           | 12,491    | -                     | -        | -         | (2,654)        | -                      |
| Cash and investments - ending   | \$ -                      | \$ 1,900                       | \$ 104,154      | \$ 12,491 | \$ -                  | \$ -     | \$ 4,181  | \$ 17,678      | \$ 320                 |

SEYMOUR COMMUNITY 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

|   | Burkhart<br>Scholarship | Spray<br>Scholarship | Haas<br>Scholarship | Ameriflex<br>Reimbursements | Formative<br>Assessment | Secured Schools<br>Safety Grant | 2018-19 Safe<br>School Haven<br>Grant | 2019-20 Safe<br>School Haven<br>Grant | 2020-21 Safe<br>School Haven<br>Grant |
|---|-------------------------|----------------------|---------------------|-----------------------------|-------------------------|---------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Cash and investments - beginning  | \$ 116,956              | \$ 750               | \$ -                | \$ 10,915                   | \$ -                    | \$ -                            | \$ -                                  | \$ -                                  | \$ -                                  |
| Receipts:   |                         |                      |                     |                             |                         |                                 |                                       |                                       |                                       |
| Local sources   | 52,305                  | 1,750                | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Intermediate sources  | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| State sources   | -                       | -                    | -                   | -                           | 59,076                  | 50,000                          | 6,209                                 | -                                     | -                                     |
| Federal sources   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Other receipts  | -                       | -                    | -                   | 17,787                      | -                       | -                               | -                                     | -                                     | -                                     |
| Total receipts  | 52,305                  | 1,750                | -                   | 17,787                      | 59,076                  | 50,000                          | 6,209                                 | -                                     | -                                     |
| Disbursements:  |                         |                      |                     |                             |                         |                                 |                                       |                                       |                                       |
| Instruction   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Support services  | -                       | -                    | -                   | 17,483                      | 38,170                  | -                               | 6,209                                 | 59,217                                | -                                     |
| Noninstructional services   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Facilities acquisition and construction   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Debt services   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Nonprogrammed charges   | 27,500                  | 2,000                | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Total disbursements   | 27,500                  | 2,000                | -                   | 17,483                      | 38,170                  | -                               | 6,209                                 | 59,217                                | -                                     |
| Excess (deficiency) of receipts over disbursements  | 24,805                  | (250)                | -                   | 304                         | 20,906                  | 50,000                          | -                                     | (59,217)                              | -                                     |
| Other financing sources (uses):   |                         |                      |                     |                             |                         |                                 |                                       |                                       |                                       |
| Sale of capital assets  | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Transfers in  | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | 59,217                                | -                                     |
| Transfers out   | -                       | -                    | -                   | (11,219)                    | -                       | (50,000)                        | -                                     | -                                     | -                                     |
| Total other financing sources (uses)  | -                       | -                    | -                   | (11,219)                    | -                       | (50,000)                        | -                                     | 59,217                                | -                                     |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 24,805                  | (250)                | -                   | (10,915)                    | 20,906                  | -                               | -                                     | -                                     | -                                     |
| Cash and investments - ending   | \$ 141,761              | \$ 500               | \$ -                | \$ -                        | \$ 20,906               | \$ -                            | \$ -                                  | \$ -                                  | \$ -                                  |

SEYMOUR COMMUNITY 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

|   | 2018-19 Early<br>Intervention<br>Grant | 2019-20 Early<br>Intervention<br>Grant | 2020-21 Early<br>Intervention<br>Grant | 2018-19 Non-<br>English Speaking | 2019-20 Non-<br>English Speaking | 2020-21 Non-<br>English Speaking | Career &<br>Technical<br>Performance | Teacher<br>Appreciation<br>Grant | High Ability<br>Students |
|---|--|--|--|----------------------------------|----------------------------------|----------------------------------|--------------------------------------|----------------------------------|--------------------------|
| Cash and investments - beginning  | \$ 6,794                               | \$ -                                   | \$ -                                   | \$ 64,646                        | \$ -                             | \$ -                             | \$ 15,216                            | \$ -                             | \$ 16,877                |
| Receipts:   |  |  |  |                                  |                                  |                                  |                                      |                                  |                          |
| Local sources   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Intermediate sources  | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| State sources   | -                                      | 18,237                                 | -                                      | -                                | 412,704                          | -                                | -                                    | 190,619                          | 46,559                   |
| Federal sources   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Other receipts  | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| <b>Total receipts</b>   | <b>-</b>                               | <b>18,237</b>                          | <b>-</b>                               | <b>-</b>                         | <b>412,704</b>                   | <b>-</b>                         | <b>-</b>                             | <b>190,619</b>                   | <b>46,559</b>            |
| Disbursements:  |  |  |  |                                  |                                  |                                  |                                      |                                  |                          |
| Instruction   | -                                      | -                                      | -                                      | 60,551                           | 329,877                          | -                                | 15,216                               | 190,619                          | 42,992                   |
| Support services  | 6,794                                  | 18,237                                 | -                                      | 4,095                            | 20,186                           | -                                | -                                    | -                                | -                        |
| Noninstructional services   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Facilities acquisition and construction   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Debt services   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Nonprogrammed charges   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| <b>Total disbursements</b>  | <b>6,794</b>                           | <b>18,237</b>                          | <b>-</b>                               | <b>64,646</b>                    | <b>350,063</b>                   | <b>-</b>                         | <b>15,216</b>                        | <b>190,619</b>                   | <b>42,992</b>            |
| Excess (deficiency) of receipts over disbursements  | (6,794)                                | -                                      | -                                      | (64,646)                         | 62,641                           | -                                | (15,216)                             | -                                | 3,567                    |
| Other financing sources (uses):   |  |  |  |                                  |                                  |                                  |                                      |                                  |                          |
| Sale of capital assets  | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Transfers in  | -                                      | -                                      | -                                      | -                                | 151,476                          | -                                | -                                    | -                                | -                        |
| Transfers out   | -                                      | -                                      | -                                      | -                                | (151,476)                        | -                                | -                                    | -                                | -                        |
| <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>                 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (6,794)                                | -                                      | -                                      | (64,646)                         | 62,641                           | -                                | (15,216)                             | -                                | 3,567                    |
| Cash and investments - ending   | \$ -                                   | \$ -                                   | \$ -                                   | \$ -                             | \$ 62,641                        | \$ -                             | \$ -                                 | \$ -                             | \$ 20,444                |

SEYMOUR COMMUNITY 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

|   | State<br>Connectivity<br>Grant | School Farm | Digital Learning | School<br>Technology | 2018-19 Title I<br>Grant | 2019-20 Title I<br>Grant | 2020-21 Title I<br>Grant | 2018-20 Idea<br>Grant - Fy 2019 | 2019-21 Idea<br>Grant - Fy 2020 |
|---|--------------------------------|-------------|------------------|----------------------|--------------------------|--------------------------|--------------------------|---------------------------------|---------------------------------|
| Cash and investments - beginning  | \$ -                           | \$ 352,865  | \$ -             | \$ -                 | \$ (71,476)              | \$ -                     | \$ -                     | \$ (66,475)                     | \$ -                            |
| Receipts:   |                                |             |                  |                      |                          |                          |                          |                                 |                                 |
| Local sources   | 138,628                        | 15,675      | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Intermediate sources  | -                              | -           | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| State sources   | 7,388                          | -           | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Federal sources   | -                              | -           | -                | -                    | 181,623                  | 534,457                  | -                        | 527,069                         | 404,771                         |
| Other receipts  | 3,435                          | -           | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Total receipts  | 149,451                        | 15,675      | -                | -                    | 181,623                  | 534,457                  | -                        | 527,069                         | 404,771                         |
| Disbursements:  |                                |             |                  |                      |                          |                          |                          |                                 |                                 |
| Instruction   | -                              | 48,661      | -                | -                    | 43,668                   | 359,534                  | -                        | 456,019                         | 389,622                         |
| Support services  | 93,212                         | 300         | -                | -                    | 65,656                   | 207,538                  | -                        | 90,346                          | 87,509                          |
| Noninstructional services   | -                              | -           | -                | -                    | 823                      | 4,613                    | -                        | -                               | -                               |
| Facilities acquisition and construction   | 174,195                        | -           | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Debt services   | -                              | -           | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Nonprogrammed charges   | -                              | 4,000       | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Total disbursements   | 267,407                        | 52,961      | -                | -                    | 110,147                  | 571,685                  | -                        | 546,365                         | 477,131                         |
| Excess (deficiency) of receipts over disbursements  | (117,956)                      | (37,286)    | -                | -                    | 71,476                   | (37,228)                 | -                        | (19,296)                        | (72,360)                        |
| Other financing sources (uses):   |                                |             |                  |                      |                          |                          |                          |                                 |                                 |
| Sale of capital assets  | -                              | 287,155     | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Transfers in  | 565,100                        | 611,949     | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Transfers out   | (439,756)                      | (611,949)   | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Total other financing sources (uses)  | 125,344                        | 287,155     | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 7,388                          | 249,869     | -                | -                    | 71,476                   | (37,228)                 | -                        | (19,296)                        | (72,360)                        |
| Cash and investments - ending   | \$ 7,388                       | \$ 602,734  | \$ -             | \$ -                 | \$ -                     | \$ (37,228)              | \$ -                     | \$ (85,771)                     | \$ (72,360)                     |

SEYMOUR COMMUNITY 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

|   | 2020-22 Idea<br>Grant - Fy 2021 | 2017-19 Idea<br>Grant - Fy 2018 | 2020-22<br>Preschool - Fy<br>2021 | 2018-20<br>Preschool - Fy<br>2019 | 2019-21<br>Preschool - Fy<br>2020 | 2017-19 Title VI<br>Student Suppo | 2018-20 Title VI<br>Student Suppo | 2019-21 Title VI<br>Student Suppo | 2020-22 Title VI<br>Student Suppo |
|---|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Cash and investments - beginning  | \$ -                            | \$ (33,561)                     | \$ -                              | \$ -                              | \$ -                              | \$ (5,779)                        | \$ -                              | \$ -                              | \$ -                              |
| Receipts:   |                                 |                                 |                                   |                                   |                                   |                                   |                                   |                                   |                                   |
| Local sources   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Intermediate sources  | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| State sources   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Federal sources   | -                               | 61,833                          | -                                 | 25,959                            | 352                               | 30,026                            | 28,095                            | 2,775                             | -                                 |
| Other receipts  | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| <b>Total receipts</b>   | <b>-</b>                        | <b>61,833</b>                   | <b>-</b>                          | <b>25,959</b>                     | <b>352</b>                        | <b>30,026</b>                     | <b>28,095</b>                     | <b>2,775</b>                      | <b>-</b>                          |
| Disbursements:  |                                 |                                 |                                   |                                   |                                   |                                   |                                   |                                   |                                   |
| Instruction   | -                               | 26,152                          | -                                 | 30,093                            | 352                               | -                                 | 984                               | -                                 | -                                 |
| Support services  | -                               | 2,120                           | -                                 | -                                 | -                                 | 22,733                            | 27,205                            | 30,978                            | -                                 |
| Noninstructional services   | -                               | -                               | -                                 | -                                 | -                                 | 1,514                             | -                                 | -                                 | -                                 |
| Facilities acquisition and construction   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Debt services   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Nonprogrammed charges   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| <b>Total disbursements</b>  | <b>-</b>                        | <b>28,272</b>                   | <b>-</b>                          | <b>30,093</b>                     | <b>352</b>                        | <b>24,247</b>                     | <b>28,189</b>                     | <b>30,978</b>                     | <b>-</b>                          |
| Excess (deficiency) of receipts over disbursements  | -                               | 33,561                          | -                                 | (4,134)                           | -                                 | 5,779                             | (94)                              | (28,203)                          | -                                 |
| 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>                          |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                               | 33,561                          | -                                 | (4,134)                           | -                                 | 5,779                             | (94)                              | (28,203)                          | -                                 |
| Cash and investments - ending   | \$ -                            | \$ -                            | \$ -                              | \$ (4,134)                        | \$ -                              | \$ -                              | \$ (94)                           | \$ (28,203)                       | \$ -                              |

SEYMOUR COMMUNITY 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

|   | 2017-19 Title II<br>Part A Grant | 2018-20 Title II<br>Part A Grant | 2019-21 Title II<br>Part A Grant | 2017-19 Title III<br>Grant | 2018-20 Title III | 2019-21 Title III | 2020-22 Title III | 2018-20 Title III -<br>Immigrant |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------|-------------------|-------------------|-------------------|----------------------------------|
| Cash and investments - beginning  | \$ (1,062)                       | \$ (6,737)                       | \$ -                             | \$ (8,474)                 | \$ -              | \$ -              | \$ -              | \$ -                             |
| Receipts:   |                                  |                                  |                                  |                            |                   |                   |                   |                                  |
| Local sources   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Intermediate sources  | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| State sources   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Federal sources   | 17,328                           | 76,463                           | 1,679                            | 61,577                     | 81,265            | 8,391             | -                 | -                                |
| Other receipts  | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Total receipts  | 17,328                           | 76,463                           | 1,679                            | 61,577                     | 81,265            | 8,391             | -                 | -                                |
| Disbursements:  |                                  |                                  |                                  |                            |                   |                   |                   |                                  |
| Instruction   | 12,788                           | -                                | -                                | 35,974                     | 47,743            | -                 | -                 | -                                |
| Support services  | 3,478                            | 71,119                           | 2,854                            | 14,580                     | 38,264            | 23,984            | -                 | 2,760                            |
| Noninstructional services   | -                                | -                                | -                                | 2,549                      | -                 | -                 | -                 | -                                |
| Facilities acquisition and construction   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Debt services   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Nonprogrammed charges   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Total disbursements   | 16,266                           | 71,119                           | 2,854                            | 53,103                     | 86,007            | 23,984            | -                 | 2,760                            |
| Excess (deficiency) of receipts over disbursements  | 1,062                            | 5,344                            | (1,175)                          | 8,474                      | (4,742)           | (15,593)          | -                 | (2,760)                          |
| Other financing sources (uses):   |                                  |                                  |                                  |                            |                   |                   |                   |                                  |
| Sale of capital assets  | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Transfers in  | -                                | -                                | -                                | -                          | -                 | -                 | -                 | 2,760                            |
| Transfers out   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Total other financing sources (uses)  | -                                | -                                | -                                | -                          | -                 | -                 | -                 | 2,760                            |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,062                            | 5,344                            | (1,175)                          | 8,474                      | (4,742)           | (15,593)          | -                 | -                                |
| Cash and investments - ending   | \$ -                             | \$ (1,393)                       | \$ (1,175)                       | \$ -                       | \$ (4,742)        | \$ (15,593)       | \$ -              | \$ -                             |

SEYMOUR COMMUNITY 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

|   | 2020-22 Title III -<br>Immigrant | ESSER III<br>American<br>Rescue Plan | Education<br>Stabilization<br>Fund | Cares Act<br>Education Relief | 2019-21 Title III -<br>Immigrant | Federal Tax      | Fica             | State Tax      |
|---|----------------------------------|--------------------------------------|------------------------------------|-------------------------------|----------------------------------|------------------|------------------|----------------|
| Cash and investments - beginning  | \$ -                             | \$ -                                 | \$ -                               | \$ -                          | \$ -                             | \$ -             | \$ -             | \$ -           |
| Receipts:   |                                  |                                      |                                    |                               |                                  |                  |                  |                |
| Local sources   | -                                | -                                    | -                                  | -                             | -                                | -                | -                | -              |
| Intermediate sources  | -                                | -                                    | -                                  | -                             | -                                | -                | -                | -              |
| State sources   | -                                | -                                    | -                                  | -                             | -                                | -                | -                | -              |
| Federal sources   | -                                | -                                    | -                                  | -                             | 18,023                           | -                | -                | -              |
| Other receipts  | -                                | -                                    | -                                  | -                             | -                                | 2,254,450        | 2,065,685        | 850,096        |
| <b>Total receipts</b>   | <b>-</b>                         | <b>-</b>                             | <b>-</b>                           | <b>-</b>                      | <b>18,023</b>                    | <b>2,254,450</b> | <b>2,065,685</b> | <b>850,096</b> |
| Disbursements:  |                                  |                                      |                                    |                               |                                  |                  |                  |                |
| Instruction   | -                                | -                                    | -                                  | -                             | 15,928                           | -                | -                | -              |
| Support services  | -                                | -                                    | -                                  | -                             | -                                | -                | -                | -              |
| Noninstructional services   | -                                | -                                    | -                                  | -                             | -                                | -                | -                | -              |
| Facilities acquisition and construction   | -                                | -                                    | -                                  | -                             | -                                | -                | -                | -              |
| Debt services   | -                                | -                                    | -                                  | -                             | -                                | -                | -                | -              |
| Nonprogrammed charges   | -                                | -                                    | -                                  | -                             | -                                | 2,254,450        | 2,065,685        | 850,096        |
| <b>Total disbursements</b>  | <b>-</b>                         | <b>-</b>                             | <b>-</b>                           | <b>-</b>                      | <b>15,928</b>                    | <b>2,254,450</b> | <b>2,065,685</b> | <b>850,096</b> |
| Excess (deficiency) of receipts over disbursements  | -                                | -                                    | -                                  | -                             | 2,095                            | -                | -                | -              |
| Other financing sources (uses):   |                                  |                                      |                                    |                               |                                  |                  |                  |                |
| Sale of capital assets  | -                                | -                                    | -                                  | -                             | -                                | -                | -                | -              |
| Transfers in  | -                                | -                                    | -                                  | -                             | -                                | -                | -                | -              |
| Transfers out   | -                                | -                                    | -                                  | -                             | (2,760)                          | -                | -                | -              |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                         | <b>-</b>                             | <b>-</b>                           | <b>-</b>                      | <b>(2,760)</b>                   | <b>-</b>         | <b>-</b>         | <b>-</b>       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                                | -                                    | -                                  | -                             | (665)                            | -                | -                | -              |
| Cash and investments - ending   | \$ -                             | \$ -                                 | \$ -                               | \$ -                          | \$ (665)                         | \$ -             | \$ -             | \$ -           |

SEYMOUR COMMUNITY 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

|   | County Tax | Perf | Group Insurance | Annuities | United Way | Clinic | Garnishments | Child Support |
|---|------------|------|-----------------|-----------|------------|--------|--------------|---------------|
| Cash and investments - beginning  | \$ -       | \$ - | \$ -            | \$ -      | \$ -       | \$ -   | \$ -         | \$ -          |
| Receipts:   |            |      |                 |           |            |        |              |               |
| Local sources   | -          | -    | -               | -         | -          | -      | -            | -             |
| Intermediate sources  | -          | -    | -               | -         | -          | -      | -            | -             |
| State sources   | -          | -    | -               | -         | -          | -      | -            | -             |
| Federal sources   | -          | -    | -               | -         | -          | -      | -            | -             |
| Other receipts  | 535,863    | 972  | 18,247          | 868,383   | 23,360     | 5,586  | 25,696       | 21,262        |
| Total receipts  | 535,863    | 972  | 18,247          | 868,383   | 23,360     | 5,586  | 25,696       | 21,262        |
| Disbursements:  |            |      |                 |           |            |        |              |               |
| Instruction   | -          | -    | -               | -         | -          | -      | -            | -             |
| Support services  | -          | -    | -               | -         | -          | -      | -            | -             |
| Noninstructional services   | -          | -    | -               | -         | -          | -      | -            | -             |
| Facilities acquisition and construction   | -          | -    | -               | -         | -          | -      | -            | -             |
| Debt services   | -          | -    | -               | -         | -          | -      | -            | -             |
| Nonprogrammed charges   | 535,863    | 972  | 18,247          | 868,383   | 23,360     | 5,586  | 25,696       | 21,262        |
| Total disbursements   | 535,863    | 972  | 18,247          | 868,383   | 23,360     | 5,586  | 25,696       | 21,262        |
| Excess (deficiency) of receipts over disbursements  | -          | -    | -               | -         | -          | -      | -            | -             |
| 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 | -          | -    | -               | -         | -          | -      | -            | -             |
| Cash and investments - ending   | \$ -       | \$ - | \$ -            | \$ -      | \$ -       | \$ -   | \$ -         | \$ -          |

SEYMOUR COMMUNITY 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

|   | Life Insurance | Trustmark | Am Fidelity Life | Health Savings | Dues   | Aflac Hospital | Aflac Ci | Aul - Std |
|---|----------------|-----------|------------------|----------------|--------|----------------|----------|-----------|
| Cash and investments - beginning  | \$ -           | \$ -      | \$ -             | \$ -           | \$ -   | \$ -           | \$ -     | \$ -      |
| Receipts:   |                |           |                  |                |        |                |          |           |
| Local sources   | -              | -         | -                | -              | -      | -              | -        | -         |
| Intermediate sources  | -              | -         | -                | -              | -      | -              | -        | -         |
| State sources   | -              | -         | -                | -              | -      | -              | -        | -         |
| Federal sources   | -              | -         | -                | -              | -      | -              | -        | -         |
| Other receipts  | 42,366         | 25,845    | 16,583           | 541,848        | 32,831 | 9,768          | 36,383   | 44,196    |
| Total receipts  | 42,366         | 25,845    | 16,583           | 541,848        | 32,831 | 9,768          | 36,383   | 44,196    |
| Disbursements:  |                |           |                  |                |        |                |          |           |
| Instruction   | -              | -         | -                | -              | -      | -              | -        | -         |
| Support services  | -              | -         | -                | -              | -      | -              | -        | -         |
| Noninstructional services   | -              | -         | -                | -              | -      | -              | -        | -         |
| Facilities acquisition and construction   | -              | -         | -                | -              | -      | -              | -        | -         |
| Debt services   | -              | -         | -                | -              | -      | -              | -        | -         |
| Nonprogrammed charges   | 42,366         | 25,845    | 16,583           | 541,848        | 32,831 | 9,768          | 36,383   | 44,196    |
| Total disbursements   | 42,366         | 25,845    | 16,583           | 541,848        | 32,831 | 9,768          | 36,383   | 44,196    |
| Excess (deficiency) of receipts over disbursements  | -              | -         | -                | -              | -      | -              | -        | -         |
| 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 | -              | -         | -                | -              | -      | -              | -        | -         |
| Cash and investments - ending   | \$ -           | \$ -      | \$ -             | \$ -           | \$ -   | \$ -           | \$ -     | \$ -      |

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|   | Aflac Accident | Am Fidelity<br>Accident | Aflac Cancer | Am Fidelity<br>Cancer | Fringe Benefits | Other  | Prepaid Food | Totals        |
|---|----------------|-------------------------|--------------|-----------------------|-----------------|--------|--------------|---------------|
| Cash and investments - beginning  | \$ -           | \$ -                    | \$ -         | \$ -                  | \$ -            | \$ -   | \$ 44,403    | \$ 20,215,562 |
| Receipts:   |                |                         |              |                       |                 |        |              |               |
| Local sources   | -              | -                       | -            | -                     | -               | -      | -            | 17,578,097    |
| Intermediate sources  | -              | -                       | -            | -                     | -               | -      | -            | 500           |
| State sources   | -              | -                       | -            | -                     | -               | -      | -            | 36,975,467    |
| Federal sources   | -              | -                       | -            | -                     | -               | -      | -            | 4,294,088     |
| Other receipts  | 40,929         | 8,725                   | 17,908       | 18,094                | 1,877           | 14,626 | 571,604      | 8,191,911     |
| Total receipts  | 40,929         | 8,725                   | 17,908       | 18,094                | 1,877           | 14,626 | 571,604      | 67,040,063    |
| Disbursements:  |                |                         |              |                       |                 |        |              |               |
| Instruction   | -              | -                       | -            | -                     | -               | -      | -            | 26,217,320    |
| Support services  | -              | -                       | -            | -                     | -               | -      | -            | 16,454,085    |
| Noninstructional services   | -              | -                       | -            | -                     | -               | -      | -            | 3,114,900     |
| Facilities acquisition and construction   | -              | -                       | -            | -                     | -               | -      | -            | 4,093,543     |
| Debt services   | -              | -                       | -            | -                     | -               | -      | -            | 4,367,911     |
| Nonprogrammed charges   | 40,929         | 8,725                   | 17,908       | 18,094                | 1,877           | 14,626 | 552,594      | 14,503,581    |
| Total disbursements   | 40,929         | 8,725                   | 17,908       | 18,094                | 1,877           | 14,626 | 552,594      | 68,751,340    |
| Excess (deficiency) of receipts over disbursements  | -              | -                       | -            | -                     | -               | -      | 19,010       | (1,711,277)   |
| Other financing sources (uses):   |                |                         |              |                       |                 |        |              |               |
| Sale of capital assets  | -              | -                       | -            | -                     | -               | -      | -            | 293,240       |
| Transfers in  | -              | -                       | -            | -                     | -               | -      | -            | 7,540,635     |
| Transfers out   | -              | -                       | -            | -                     | -               | -      | -            | (7,540,635)   |
| Total other financing sources (uses)  | -              | -                       | -            | -                     | -               | -      | -            | 293,240       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -              | -                       | -            | -                     | -               | -      | 19,010       | (1,418,037)   |
| Cash and investments - ending   | \$ -           | \$ -                    | \$ -         | \$ -                  | \$ -            | \$ -   | \$ 63,413    | \$ 18,797,525 |

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|   | Education          | Debt Service     | Retirement/Severance<br>Bond Debt Service | Operations        | Local Rainy Day    | Construction     | School Lunch     | Curricular<br>Materials Rental | Self-Insurance   |
|---|--------------------|------------------|---|-------------------|--------------------|------------------|------------------|--------------------------------|------------------|
| Cash and investments - beginning  | \$ 1,977,073       | \$ 1,537,409     | \$ 159,917                                | \$ 5,009,858      | \$ 5,999,998       | \$ 2,149,019     | \$ 884,087       | \$ 226,436                     | \$ -             |
| Receipts:   |                    |                  |   |                   |                    |                  |                  |                                |                  |
| Local sources   | 121,090            | 4,577,062        | 325,762                                   | 7,691,722         | -                  | -                | 187,783          | 121,942                        | 5,878,368        |
| Intermediate sources  | 240                | -                | -   | -                 | -                  | -                | -                | -                              | -                |
| State sources   | 35,832,062         | -                | -   | -                 | -                  | -                | 19,029           | 240,421                        | -                |
| Federal sources   | -                  | -                | -   | -                 | -                  | -                | 2,680,639        | -                              | -                |
| Temporary loans   | -                  | -                | -   | -                 | -                  | -                | -                | -                              | -                |
| Other receipts  | 10,096             | -                | -   | 21,053            | -                  | -                | 1,551            | 64                             | 5,492            |
| <b>Total receipts</b>   | <b>35,963,488</b>  | <b>4,577,062</b> | <b>325,762</b>                            | <b>7,712,775</b>  | <b>-</b>           | <b>-</b>         | <b>2,889,002</b> | <b>362,427</b>                 | <b>5,883,860</b> |
| Disbursements:  |                    |                  |   |                   |                    |                  |                  |                                |                  |
| Instruction   | 24,776,727         | -                | -   | -                 | -                  | -                | -                | -                              | -                |
| Support services  | 6,484,258          | -                | -   | 9,082,544         | -                  | -                | -                | 195,404                        | -                |
| Noninstructional services   | 568,547            | -                | -   | -                 | -                  | -                | 2,560,486        | -                              | -                |
| Facilities acquisition and construction   | -                  | -                | -   | 1,245,033         | -                  | 2,876,964        | 48,670           | -                              | -                |
| Debt services   | -                  | 4,251,037        | 303,751                                   | -                 | -                  | -                | -                | -                              | -                |
| Nonprogrammed charges   | -                  | -                | -   | -                 | -                  | -                | -                | -                              | 6,491,589        |
| <b>Total disbursements</b>  | <b>31,829,532</b>  | <b>4,251,037</b> | <b>303,751</b>                            | <b>10,327,577</b> | <b>-</b>           | <b>2,876,964</b> | <b>2,609,156</b> | <b>195,404</b>                 | <b>6,491,589</b> |
| Excess (deficiency) of receipts over disbursements  | 4,133,956          | 326,025          | 22,011                                    | (2,614,802)       | -                  | (2,876,964)      | 279,846          | 167,023                        | (607,729)        |
| Other financing sources (uses)  |                    |                  |   |                   |                    |                  |                  |                                |                  |
| Transfers in  | -                  | -                | -   | 4,270,225         | 1,320,355          | 748,329          | -                | 4,462                          | 2,183,298        |
| Transfers out   | (4,270,224)        | (4,462)          | -   | -                 | (2,610,012)        | -                | (17,954)         | -                              | (1,575,569)      |
| <b>Total other financing sources (uses)</b>   | <b>(4,270,224)</b> | <b>(4,462)</b>   | <b>-</b>                                  | <b>4,270,225</b>  | <b>(1,289,657)</b> | <b>748,329</b>   | <b>(17,954)</b>  | <b>4,462</b>                   | <b>607,729</b>   |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (136,268)          | 321,563          | 22,011                                    | 1,655,423         | (1,289,657)        | (2,128,635)      | 261,892          | 171,485                        | -                |
| Cash and investments - ending   | \$ 1,840,805       | \$ 1,858,972     | \$ 181,928                                | \$ 6,665,281      | \$ 4,710,341       | \$ 20,384        | \$ 1,145,979     | \$ 397,921                     | \$ -             |

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|   | Educational<br>License Plates | Alternative<br>Education Grant | Lilly<br>Comprehensive<br>Counseling | Bryden Donation | Pepsi - Building<br>Allocation | Pepsi -<br>Corporate<br>Allocation | Community<br>Grants | Summer Camp | Down Syndrome<br>Grant |
|---|-------------------------------|--------------------------------|--------------------------------------|-----------------|--------------------------------|------------------------------------|---------------------|-------------|------------------------|
| Cash and investments - beginning  | \$ 3,730                      | \$ 792                         | \$ -                                 | \$ 2,512        | \$ 891                         | \$ 29,735                          | \$ 3,143            | \$ 3,234    | \$ 538                 |
| Receipts:   |                               |                                |                                      |                 |                                |                                    |                     |             |                        |
| Local sources   | -                             | -                              | -                                    | -               | -                              | 19,500                             | 1,694               | -           | -                      |
| Intermediate sources  | 431                           | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| State sources   | -                             | 15,369                         | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Federal sources   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Temporary loans   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Other receipts  | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Total receipts  | 431                           | 15,369                         | -                                    | -               | -                              | 19,500                             | 1,694               | -           | -                      |
| Disbursements:  |                               |                                |                                      |                 |                                |                                    |                     |             |                        |
| Instruction   | -                             | -                              | -                                    | -               | -                              | 6,397                              | 536                 | 3,234       | -                      |
| Support services  | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Noninstructional services   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Facilities acquisition and construction   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Debt services   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Nonprogrammed charges   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Total disbursements   | -                             | -                              | -                                    | -               | -                              | 6,397                              | 536                 | 3,234       | -                      |
| Excess (deficiency) of receipts over<br>disbursements   | 431                           | 15,369                         | -                                    | -               | -                              | 13,103                             | 1,158               | (3,234)     | -                      |
| Other financing sources (uses)  |                               |                                |                                      |                 |                                |                                    |                     |             |                        |
| Transfers in  | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Transfers out   | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Total other financing sources (uses)  | -                             | -                              | -                                    | -               | -                              | -                                  | -                   | -           | -                      |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | 431                           | 15,369                         | -                                    | -               | -                              | 13,103                             | 1,158               | (3,234)     | -                      |
| Cash and investments - ending   | \$ 4,161                      | \$ 16,161                      | \$ -                                 | \$ 2,512        | \$ 891                         | \$ 42,838                          | \$ 4,301            | \$ -        | \$ 538                 |

SEYMOUR COMMUNITY SCHOOL CORPORATION  
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|   | Brown Vectren<br>Donation | German<br>American<br>Donation | Building Grants | Ameriflex | Construction<br>Class | ECA      | Aisin Art | M R Brown Fund | Seymour<br>Scholarship |
|---|---------------------------|--------------------------------|-----------------|-----------|-----------------------|----------|-----------|----------------|------------------------|
| Cash and investments - beginning  | \$ -                      | \$ 1,900                       | \$ 104,154      | \$ 12,491 | \$ -                  | \$ -     | \$ 4,181  | \$ 17,678      | \$ 320                 |
| Receipts:   |                           |                                |                 |           |                       |          |           |                |                        |
| Local sources   | -                         | 571                            | 65,738          | -         | 400                   | 22,935   | -         | -              | -                      |
| Intermediate sources  | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| State sources   | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Federal sources   | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Temporary loans   | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Other receipts  | -                         | -                              | -               | 34,100    | -                     | -        | -         | -              | -                      |
| Total receipts  | -                         | 571                            | 65,738          | 34,100    | 400                   | 22,935   | -         | -              | -                      |
| Disbursements:  |                           |                                |                 |           |                       |          |           |                |                        |
| Instruction   | -                         | -                              | 24,531          | -         | -                     | -        | -         | -              | -                      |
| Support services  | -                         | -                              | -               | 30,450    | -                     | -        | -         | -              | -                      |
| Noninstructional services   | -                         | -                              | -               | -         | -                     | 17,923   | -         | 1,362          | -                      |
| Facilities acquisition and construction   | -                         | -                              | 593             | -         | -                     | -        | -         | -              | -                      |
| Debt services   | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Nonprogrammed charges   | -                         | -                              | -               | -         | -                     | -        | -         | -              | -                      |
| Total disbursements   | -                         | -                              | 25,124          | 30,450    | -                     | 17,923   | -         | 1,362          | -                      |
| Excess (deficiency) of receipts over disbursements  | -                         | 571                            | 40,614          | 3,650     | 400                   | 5,012    | -         | (1,362)        | -                      |
| Other financing sources (uses)  |                           |                                |                 |           |                       |          |           |                |                        |
| Transfers in  | -                         | -                              | -               | -         | -                     | 12,910   | -         | -              | -                      |
| Transfers out   | -                         | -                              | -               | -         | -                     | (17,922) | -         | -              | -                      |
| Total other financing sources (uses)  | -                         | -                              | -               | -         | -                     | (5,012)  | -         | -              | -                      |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                         | 571                            | 40,614          | 3,650     | 400                   | -        | -         | (1,362)        | -                      |
| Cash and investments - ending   | \$ -                      | \$ 2,471                       | \$ 144,768      | \$ 16,141 | \$ 400                | \$ -     | \$ 4,181  | \$ 16,316      | \$ 320                 |

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|   | Burkhart<br>Scholarship | Spray<br>Scholarship | Haas<br>Scholarship | Ameriflex<br>Reimbursements | Formative<br>Assessment | Secured Schools<br>Safety Grant | 2018-19 Safe<br>School Haven<br>Grant | 2019-20 Safe<br>School Haven<br>Grant | 2020-21 Safe<br>School Haven<br>Grant |
|---|-------------------------|----------------------|---------------------|-----------------------------|-------------------------|---------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Cash and investments - beginning  | \$ 141,761              | \$ 500               | \$ -                | \$ -                        | \$ 20,906               | \$ -                            | \$ -                                  | \$ -                                  | \$ -                                  |
| Receipts:   |                         |                      |                     |                             |                         |                                 |                                       |                                       |                                       |
| Local sources   | 50,839                  | 5,000                | 8,000               | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Intermediate sources  | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| State sources   | -                       | -                    | -                   | -                           | 44,737                  | 100,000                         | -                                     | 72,689                                | 30,935                                |
| Federal sources   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Temporary loans   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Other receipts  | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| <b>Total receipts</b>   | <b>50,839</b>           | <b>5,000</b>         | <b>8,000</b>        | <b>-</b>                    | <b>44,737</b>           | <b>100,000</b>                  | <b>-</b>                              | <b>72,689</b>                         | <b>30,935</b>                         |
| Disbursements:  |                         |                      |                     |                             |                         |                                 |                                       |                                       |                                       |
| Instruction   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Support services  | -                       | -                    | -                   | -                           | 65,643                  | 168,959                         | -                                     | 13,472                                | 51,574                                |
| Noninstructional services   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Facilities acquisition and construction   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Debt services   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| Nonprogrammed charges   | 82,500                  | 4,000                | -                   | -                           | -                       | -                               | -                                     | -                                     | -                                     |
| <b>Total disbursements</b>  | <b>82,500</b>           | <b>4,000</b>         | <b>-</b>            | <b>-</b>                    | <b>65,643</b>           | <b>168,959</b>                  | <b>-</b>                              | <b>13,472</b>                         | <b>51,574</b>                         |
| Excess (deficiency) of receipts over disbursements  | (31,661)                | 1,000                | 8,000               | -                           | (20,906)                | (68,959)                        | -                                     | 59,217                                | (20,639)                              |
| Other financing sources (uses)  |                         |                      |                     |                             |                         |                                 |                                       |                                       |                                       |
| Transfers in  | -                       | -                    | -                   | -                           | -                       | 68,959                          | -                                     | -                                     | 45,197                                |
| Transfers out   | -                       | -                    | -                   | -                           | -                       | -                               | -                                     | (59,217)                              | (24,558)                              |
| <b>Total other financing sources (uses)</b>   | <b>-</b>                | <b>-</b>             | <b>-</b>            | <b>-</b>                    | <b>-</b>                | <b>68,959</b>                   | <b>-</b>                              | <b>(59,217)</b>                       | <b>20,639</b>                         |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (31,661)                | 1,000                | 8,000               | -                           | (20,906)                | -                               | -                                     | -                                     | -                                     |
| Cash and investments - ending   | \$ 110,100              | \$ 1,500             | \$ 8,000            | \$ -                        | \$ -                    | \$ -                            | \$ -                                  | \$ -                                  | \$ -                                  |

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|   | 2018-19 Early<br>Intervention<br>Grant | 2019-20 Early<br>Intervention<br>Grant | 2020-21 Early<br>Intervention<br>Grant | 2018-19 Non-<br>English Speaking | 2019-20 Non-<br>English Speaking | 2020-21 Non-<br>English Speaking | Career &<br>Technical<br>Performance | Teacher<br>Appreciation<br>Grant | High Ability<br>Students |
|---|--|--|--|----------------------------------|----------------------------------|----------------------------------|--------------------------------------|----------------------------------|--------------------------|
| Cash and investments - beginning  | \$ -                                   | \$ -                                   | \$ -                                   | \$ -                             | \$ 62,641                        | \$ -                             | \$ -                                 | \$ -                             | \$ 20,444                |
| Receipts:   |  |  |  |                                  |                                  |                                  |                                      |                                  |                          |
| Local sources   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Intermediate sources  | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| State sources   | -                                      | -                                      | 16,339                                 | -                                | -                                | 470,284                          | -                                    | 192,424                          | 41,182                   |
| Federal sources   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Temporary loans   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Other receipts  | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Total receipts  | -                                      | -                                      | 16,339                                 | -                                | -                                | 470,284                          | -                                    | 192,424                          | 41,182                   |
| Disbursements:  |  |  |  |                                  |                                  |                                  |                                      |                                  |                          |
| Instruction   | -                                      | -                                      | -                                      | -                                | 53,827                           | 353,560                          | -                                    | 192,424                          | 31,922                   |
| Support services  | -                                      | -                                      | -                                      | -                                | 8,814                            | 18,268                           | -                                    | -                                | -                        |
| Noninstructional services   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Facilities acquisition and construction   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Debt services   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Nonprogrammed charges   | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Total disbursements   | -                                      | -                                      | -                                      | -                                | 62,641                           | 371,828                          | -                                    | 192,424                          | 31,922                   |
| Excess (deficiency) of receipts over<br>disbursements   | -                                      | -                                      | 16,339                                 | -                                | (62,641)                         | 98,456                           | -                                    | -                                | 9,260                    |
| Other financing sources (uses)  |  |  |  |                                  |                                  |                                  |                                      |                                  |                          |
| Transfers in  | -                                      | -                                      | -                                      | -                                | -                                | 162,893                          | -                                    | -                                | -                        |
| Transfers out   | -                                      | -                                      | -                                      | -                                | -                                | (162,893)                        | -                                    | -                                | -                        |
| Total other financing sources (uses)  | -                                      | -                                      | -                                      | -                                | -                                | -                                | -                                    | -                                | -                        |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | -                                      | -                                      | 16,339                                 | -                                | (62,641)                         | 98,456                           | -                                    | -                                | 9,260                    |
| Cash and investments - ending   | \$ -                                   | \$ -                                   | \$ 16,339                              | \$ -                             | \$ -                             | \$ 98,456                        | \$ -                                 | \$ -                             | \$ 29,704                |

SEYMOUR COMMUNITY 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

|   | State<br>Connectivity<br>Grant | School Farm    | Digital Learning | School<br>Technology | 2018-19 Title I<br>Grant | 2019-20 Title I<br>Grant | 2020-21 Title I<br>Grant | 2018-20 Idea<br>Grant - Fy 2019 | 2019-21 Idea<br>Grant - Fy 2020 |
|---|--------------------------------|----------------|------------------|----------------------|--------------------------|--------------------------|--------------------------|---------------------------------|---------------------------------|
| Cash and investments - beginning  | \$ 7,388                       | \$ 602,734     | \$ -             | \$ -                 | \$ -                     | \$ (37,228)              | \$ -                     | \$ (85,771)                     | \$ (72,360)                     |
| Receipts:   |                                |                |                  |                      |                          |                          |                          |                                 |                                 |
| Local sources   | -                              | 122,823        | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Intermediate sources  | -                              | -              | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| State sources   | 7,320                          | -              | 75,000           | -                    | -                        | -                        | -                        | -                               | -                               |
| Federal sources   | -                              | -              | -                | -                    | -                        | 92,907                   | 517,204                  | 86,670                          | 689,640                         |
| Temporary loans   | 487,300                        | -              | -                | 227,359              | -                        | -                        | -                        | -                               | -                               |
| Other receipts  | 4,080                          | -              | -                | 14,000               | -                        | -                        | -                        | -                               | -                               |
| <b>Total receipts</b>   | <b>498,700</b>                 | <b>122,823</b> | <b>75,000</b>    | <b>241,359</b>       | <b>-</b>                 | <b>92,907</b>            | <b>517,204</b>           | <b>86,670</b>                   | <b>689,640</b>                  |
| Disbursements:  |                                |                |                  |                      |                          |                          |                          |                                 |                                 |
| Instruction   | -                              | 67,735         | -                | -                    | -                        | 3,395                    | 363,263                  | (269)                           | 592,598                         |
| Support services  | 1,797                          | 1,310          | 75,000           | 378,114              | -                        | 49,278                   | 243,650                  | 1,168                           | 57,965                          |
| Noninstructional services   | -                              | -              | -                | -                    | -                        | 3,006                    | 3,142                    | -                               | -                               |
| Facilities acquisition and construction   | 259,107                        | -              | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Debt services   | -                              | -              | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| Nonprogrammed charges   | -                              | 4,000          | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| <b>Total disbursements</b>  | <b>260,904</b>                 | <b>73,045</b>  | <b>75,000</b>    | <b>378,114</b>       | <b>-</b>                 | <b>55,679</b>            | <b>610,055</b>           | <b>899</b>                      | <b>650,563</b>                  |
| Excess (deficiency) of receipts over disbursements  | 237,796                        | 49,778         | -                | (136,755)            | -                        | 37,228                   | (92,851)                 | 85,771                          | 39,077                          |
| Other financing sources (uses)  |                                |                |                  |                      |                          |                          |                          |                                 |                                 |
| Transfers in  | -                              | -              | -                | 136,755              | -                        | -                        | -                        | -                               | -                               |
| Transfers out   | (228,526)                      | -              | -                | -                    | -                        | -                        | -                        | -                               | -                               |
| <b>Total other financing sources (uses)</b>   | <b>(228,526)</b>               | <b>-</b>       | <b>-</b>         | <b>136,755</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 | 9,270                          | 49,778         | -                | -                    | -                        | 37,228                   | (92,851)                 | 85,771                          | 39,077                          |
| Cash and investments - ending   | \$ 16,658                      | \$ 652,512     | \$ -             | \$ -                 | \$ -                     | \$ -                     | \$ (92,851)              | \$ -                            | \$ (33,283)                     |

SEYMOUR COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

|   | 2020-22 Idea<br>Grant - Fy 2021 | 2017-19 Idea<br>Grant - Fy 2018 | 2020-22<br>Preschool - Fy<br>2021 | 2018-20<br>Preschool - Fy<br>2019 | 2019-21<br>Preschool - Fy<br>2020 | 2017-19 Title VI<br>Student Suppo | 2018-20 Title VI<br>Student Suppo | 2019-21 Title VI<br>Student Suppo | 2020-22 Title VI<br>Student Suppo |
|---|---------------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Cash and investments - beginning  | \$ -                            | \$ -                            | \$ -                              | \$ (4,134)                        | \$ -                              | \$ -                              | \$ (94)                           | \$ (28,203)                       | \$ -                              |
| Receipts:   |                                 |                                 |                                   |                                   |                                   |                                   |                                   |                                   |                                   |
| Local sources   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Intermediate sources  | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| State sources   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Federal sources   | 503,769                         | -                               | 160                               | 7,884                             | 35,144                            | -                                 | 4,879                             | 42,633                            | 3,604                             |
| Temporary loans   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Other receipts  | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Total receipts  | 503,769                         | -                               | 160                               | 7,884                             | 35,144                            | -                                 | 4,879                             | 42,633                            | 3,604                             |
| Disbursements:  |                                 |                                 |                                   |                                   |                                   |                                   |                                   |                                   |                                   |
| Instruction   | 543,786                         | -                               | 5,445                             | 3,784                             | 35,209                            | -                                 | (1)                               | -                                 | 3,135                             |
| Support services  | 61,069                          | -                               | -                                 | -                                 | -                                 | -                                 | 4,786                             | 14,530                            | 2,510                             |
| Noninstructional services   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Facilities acquisition and construction   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Debt services   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Nonprogrammed charges   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Total disbursements   | 604,855                         | -                               | 5,445                             | 3,784                             | 35,209                            | -                                 | 4,785                             | 14,530                            | 5,645                             |
| Excess (deficiency) of receipts over disbursements  | (101,086)                       | -                               | (5,285)                           | 4,100                             | (65)                              | -                                 | 94                                | 28,103                            | (2,041)                           |
| Other financing sources (uses)  |                                 |                                 |                                   |                                   |                                   |                                   |                                   |                                   |                                   |
| Transfers in  | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Transfers out   | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Total other financing sources (uses)  | -                               | -                               | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 | -                                 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (101,086)                       | -                               | (5,285)                           | 4,100                             | (65)                              | -                                 | 94                                | 28,103                            | (2,041)                           |
| Cash and investments - ending   | \$ (101,086)                    | \$ -                            | \$ (5,285)                        | \$ (34)                           | \$ (65)                           | \$ -                              | \$ -                              | \$ (100)                          | \$ (2,041)                        |

SEYMOUR COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

|   | 2017-19 Title II<br>Part A Grant | 2018-20 Title II<br>Part A Grant | 2019-21 Title II<br>Part A Grant | 2017-19 Title III<br>Grant | 2018-20 Title III | 2019-21 Title III | 2020-22 Title III | 2018-20 Title III -<br>Immigrant |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------|-------------------|-------------------|-------------------|----------------------------------|
| Cash and investments - beginning  | \$ -                             | \$ (1,393)                       | \$ (1,175)                       | \$ -                       | \$ (4,742)        | \$ (15,593)       | \$ -              | \$ -                             |
| Receipts:   |                                  |                                  |                                  |                            |                   |                   |                   |                                  |
| Local sources   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Intermediate sources  | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| State sources   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Federal sources   | -                                | 17,942                           | 23,844                           | -                          | 22,692            | 70,069            | 31,044            | 5,657                            |
| Temporary loans   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Other receipts  | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Total receipts  | -                                | 17,942                           | 23,844                           | -                          | 22,692            | 70,069            | 31,044            | 5,657                            |
| Disbursements:  |                                  |                                  |                                  |                            |                   |                   |                   |                                  |
| Instruction   | -                                | -                                | -                                | -                          | 17,897            | 41,747            | -                 | 5,657                            |
| Support services  | -                                | 16,549                           | 23,315                           | -                          | 53                | 17,472            | 31,044            | -                                |
| Noninstructional services   | -                                | -                                | -                                | -                          | -                 | (52)              | -                 | -                                |
| Facilities acquisition and construction   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Debt services   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Nonprogrammed charges   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Total disbursements   | -                                | 16,549                           | 23,315                           | -                          | 17,950            | 59,167            | 31,044            | 5,657                            |
| Excess (deficiency) of receipts over disbursements  | -                                | 1,393                            | 529                              | -                          | 4,742             | 10,902            | -                 | -                                |
| Other financing sources (uses)  |                                  |                                  |                                  |                            |                   |                   |                   |                                  |
| Transfers in  | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Transfers out   | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Total other financing sources (uses)  | -                                | -                                | -                                | -                          | -                 | -                 | -                 | -                                |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                                | 1,393                            | 529                              | -                          | 4,742             | 10,902            | -                 | -                                |
| Cash and investments - ending   | \$ -                             | \$ -                             | \$ (646)                         | \$ -                       | \$ -              | \$ (4,691)        | \$ -              | \$ -                             |

SEYMOUR COMMUNITY 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

|   | 2020-22 Title III -<br>Immigrant | ESSER III<br>American<br>Rescue Plan | Education<br>Stabilization<br>Fund | Cares Act<br>Education Relief | 2019-21 Title III -<br>Immigrant | Federal Tax | Fica      | State Tax |
|---|----------------------------------|--------------------------------------|------------------------------------|-------------------------------|----------------------------------|-------------|-----------|-----------|
| Cash and investments - beginning  | \$ -                             | \$ -                                 | \$ -                               | \$ -                          | \$ (665)                         | \$ -        | \$ -      | \$ -      |
| Receipts:   |                                  |                                      |                                    |                               |                                  |             |           |           |
| Local sources   | -                                | -                                    | -                                  | -                             | -                                | -           | -         | -         |
| Intermediate sources  | -                                | -                                    | -                                  | -                             | -                                | -           | -         | -         |
| State sources   | -                                | -                                    | -                                  | -                             | -                                | -           | -         | -         |
| Federal sources   | 3,217                            | -                                    | -                                  | 144,176                       | 3,483                            | -           | -         | -         |
| Temporary loans   | -                                | -                                    | -                                  | -                             | -                                | -           | -         | -         |
| Other receipts  | -                                | -                                    | -                                  | -                             | -                                | 2,301,585   | 2,103,463 | 868,632   |
| Total receipts  | 3,217                            | -                                    | -                                  | 144,176                       | 3,483                            | 2,301,585   | 2,103,463 | 868,632   |
| Disbursements:  |                                  |                                      |                                    |                               |                                  |             |           |           |
| Instruction   | 4,994                            | -                                    | 36,895                             | -                             | 2,525                            | -           | -         | -         |
| Support services  | -                                | 38,174                               | 18,140                             | 53,490                        | -                                | -           | -         | -         |
| Noninstructional services   | -                                | -                                    | -                                  | -                             | 293                              | -           | -         | -         |
| Facilities acquisition and construction   | -                                | -                                    | -                                  | 98,712                        | -                                | -           | -         | -         |
| Debt services   | -                                | -                                    | -                                  | -                             | -                                | -           | -         | -         |
| Nonprogrammed charges   | -                                | -                                    | -                                  | -                             | -                                | 2,301,585   | 2,103,463 | 868,632   |
| Total disbursements   | 4,994                            | 38,174                               | 55,035                             | 152,202                       | 2,818                            | 2,301,585   | 2,103,463 | 868,632   |
| Excess (deficiency) of receipts over disbursements  | (1,777)                          | (38,174)                             | (55,035)                           | (8,026)                       | 665                              | -           | -         | -         |
| Other financing sources (uses)  |                                  |                                      |                                    |                               |                                  |             |           |           |
| Transfers in  | -                                | -                                    | -                                  | -                             | -                                | -           | -         | -         |
| Transfers out   | -                                | -                                    | -                                  | -                             | -                                | -           | -         | -         |
| Total other financing sources (uses)  | -                                | -                                    | -                                  | -                             | -                                | -           | -         | -         |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (1,777)                          | (38,174)                             | (55,035)                           | (8,026)                       | 665                              | -           | -         | -         |
| Cash and investments - ending   | \$ (1,777)                       | \$ (38,174)                          | \$ (55,035)                        | \$ (8,026)                    | \$ -                             | \$ -        | \$ -      | \$ -      |

SEYMOUR COMMUNITY 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

|   | County Tax | Perf  | Group Insurance | Annuities | United Way | Clinic | Garnishments | Child Support |
|---|------------|-------|-----------------|-----------|------------|--------|--------------|---------------|
| Cash and investments - beginning  | \$ -       | \$ -  | \$ -            | \$ -      | \$ -       | \$ -   | \$ -         | \$ -          |
| Receipts:   |            |       |                 |           |            |        |              |               |
| Local sources   | -          | -     | -               | -         | -          | -      | -            | -             |
| Intermediate sources  | -          | -     | -               | -         | -          | -      | -            | -             |
| State sources   | -          | -     | -               | -         | -          | -      | -            | -             |
| Federal sources   | -          | -     | -               | -         | -          | -      | -            | -             |
| Temporary loans   | -          | -     | -               | -         | -          | -      | -            | -             |
| Other receipts  | 545,365    | 1,560 | 16,475          | 885,884   | 18,793     | 7,879  | 11,696       | 21,972        |
| Total receipts  | 545,365    | 1,560 | 16,475          | 885,884   | 18,793     | 7,879  | 11,696       | 21,972        |
| Disbursements:  |            |       |                 |           |            |        |              |               |
| Instruction   | -          | -     | -               | -         | -          | -      | -            | -             |
| Support services  | -          | -     | -               | -         | -          | -      | -            | -             |
| Noninstructional services   | -          | -     | -               | -         | -          | -      | -            | -             |
| Facilities acquisition and construction   | -          | -     | -               | -         | -          | -      | -            | -             |
| Debt services   | -          | -     | -               | -         | -          | -      | -            | -             |
| Nonprogrammed charges   | 545,365    | 1,560 | 16,475          | 885,884   | 18,793     | 7,879  | 11,696       | 21,972        |
| Total disbursements   | 545,365    | 1,560 | 16,475          | 885,884   | 18,793     | 7,879  | 11,696       | 21,972        |
| Excess (deficiency) of receipts over disbursements  | -          | -     | -               | -         | -          | -      | -            | -             |
| Other financing sources (uses)  |            |       |                 |           |            |        |              |               |
| Transfers in  | -          | -     | -               | -         | -          | -      | -            | -             |
| Transfers out   | -          | -     | -               | -         | -          | -      | -            | -             |
| Total other financing sources (uses)  | -          | -     | -               | -         | -          | -      | -            | -             |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -          | -     | -               | -         | -          | -      | -            | -             |
| Cash and investments - ending   | \$ -       | \$ -  | \$ -            | \$ -      | \$ -       | \$ -   | \$ -         | \$ -          |

SEYMOUR COMMUNITY 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

|   | Life Insurance | Trustmark | Am Fidelity Life | Health Savings | Dues   | Aflac Hospital | Aflac Ci | Aul - Std |
|---|----------------|-----------|------------------|----------------|--------|----------------|----------|-----------|
| Cash and investments - beginning  | \$ -           | \$ -      | \$ -             | \$ -           | \$ -   | \$ -           | \$ -     | \$ -      |
| Receipts:   |                |           |                  |                |        |                |          |           |
| Local sources   | -              | -         | -                | -              | -      | -              | -        | -         |
| Intermediate sources  | -              | -         | -                | -              | -      | -              | -        | -         |
| State sources   | -              | -         | -                | -              | -      | -              | -        | -         |
| Federal sources   | -              | -         | -                | -              | -      | -              | -        | -         |
| Temporary loans   | -              | -         | -                | -              | -      | -              | -        | -         |
| Other receipts  | 44,284         | 29,280    | 12,209           | 565,756        | 40,148 | 19,405         | 33,985   | 33,937    |
| Total receipts  | 44,284         | 29,280    | 12,209           | 565,756        | 40,148 | 19,405         | 33,985   | 33,937    |
| Disbursements:  |                |           |                  |                |        |                |          |           |
| Instruction   | -              | -         | -                | -              | -      | -              | -        | -         |
| Support services  | -              | -         | -                | -              | -      | -              | -        | -         |
| Noninstructional services   | -              | -         | -                | -              | -      | -              | -        | -         |
| Facilities acquisition and construction   | -              | -         | -                | -              | -      | -              | -        | -         |
| Debt services   | -              | -         | -                | -              | -      | -              | -        | -         |
| Nonprogrammed charges   | 44,284         | 29,280    | 12,209           | 565,756        | 40,148 | 19,405         | 33,985   | 33,937    |
| Total disbursements   | 44,284         | 29,280    | 12,209           | 565,756        | 40,148 | 19,405         | 33,985   | 33,937    |
| Excess (deficiency) of receipts over disbursements  | -              | -         | -                | -              | -      | -              | -        | -         |
| Other financing sources (uses)  |                |           |                  |                |        |                |          |           |
| Transfers in  | -              | -         | -                | -              | -      | -              | -        | -         |
| Transfers out   | -              | -         | -                | -              | -      | -              | -        | -         |
| Total other financing sources (uses)  | -              | -         | -                | -              | -      | -              | -        | -         |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -              | -         | -                | -              | -      | -              | -        | -         |
| Cash and investments - ending   | \$ -           | \$ -      | \$ -             | \$ -           | \$ -   | \$ -           | \$ -     | \$ -      |

SEYMOUR COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

|   | Aflac Accident | Am Fidelity Accident | Aflac Cancer | Am Fidelity Cancer | Fringe Benefits | Other | Prepaid Food | Totals        |
|---|----------------|----------------------|--------------|--------------------|-----------------|-------|--------------|---------------|
| Cash and investments - beginning  | \$ -           | \$ -                 | \$ -         | \$ -               | \$ -            | \$ -  | \$ 63,413    | \$ 18,797,525 |
| Receipts:   |                |                      |              |                    |                 |       |              |               |
| Local sources   | -              | -                    | -            | -                  | -               | -     | -            | 19,201,229    |
| Intermediate sources  | -              | -                    | -            | -                  | -               | -     | -            | 671           |
| State sources   | -              | -                    | -            | -                  | -               | -     | -            | 37,157,791    |
| Federal sources   | -              | -                    | -            | -                  | -               | -     | -            | 4,987,257     |
| Temporary loans   | -              | -                    | -            | -                  | -               | -     | -            | 714,659       |
| Other receipts  | 38,892         | 7,650                | 14,588       | 14,983             | 1,976           | 6,266 | 188,312      | 7,925,411     |
| Total receipts  | 38,892         | 7,650                | 14,588       | 14,983             | 1,976           | 6,266 | 188,312      | 69,987,018    |
| Disbursements:  |                |                      |              |                    |                 |       |              |               |
| Instruction   | -              | -                    | -            | -                  | -               | -     | -            | 27,170,953    |
| Support services  | -              | -                    | -            | -                  | -               | -     | -            | 17,208,800    |
| Noninstructional services   | -              | -                    | -            | -                  | -               | -     | -            | 3,154,707     |
| Facilities acquisition and construction   | -              | -                    | -            | -                  | -               | -     | -            | 4,529,079     |
| Debt services   | -              | -                    | -            | -                  | -               | -     | -            | 4,554,788     |
| Nonprogrammed charges   | 38,892         | 7,650                | 14,588       | 14,983             | 1,976           | 6,266 | 188,515      | 14,417,267    |
| Total disbursements   | 38,892         | 7,650                | 14,588       | 14,983             | 1,976           | 6,266 | 188,515      | 71,035,594    |
| Excess (deficiency) of receipts over disbursements  | -              | -                    | -            | -                  | -               | -     | (203)        | (1,048,576)   |
| Other financing sources (uses)  |                |                      |              |                    |                 |       |              |               |
| Transfers in  | -              | -                    | -            | -                  | -               | -     | 17,954       | 8,971,337     |
| Transfers out   | -              | -                    | -            | -                  | -               | -     | -            | (8,971,337)   |
| Total other financing sources (uses)  | -              | -                    | -            | -                  | -               | -     | 17,954       | -             |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -              | -                    | -            | -                  | -               | -     | 17,751       | (1,048,576)   |
| Cash and investments - ending   | \$ -           | \$ -                 | \$ -         | \$ -               | \$ -            | \$ -  | \$ 81,164    | \$ 17,748,949 |

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SEYMOUR COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2021

| <u>Government or Enterprise</u> | <u>Accounts<br/>Payable</u> | <u>Accounts<br/>Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities         | <u>\$ 66,224</u>            | <u>\$ 265,868</u>              |

SEYMOUR COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2021

| Lessor                                  | Purpose                            | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|---|------------------------------------|----------------------|----------------------|-------------------|
| Governmental activities:                |                                    |                      |                      |                   |
| Seymour Elementary Building Corporation | Build Jackson & Redding Elementary | \$ 1,973,500         | 12/1/2010            | 12/31/2023        |
| Total of annual lease payments          |                                    | <u>\$ 1,973,500</u>  |                      |                   |

| Description of Debt           |                           | Ending Principal Balance | Principal and Interest Due Within One Year |
|-------------------------------|---------------------------|--------------------------|--|
| Type                          | Purpose                   |                          |  |
| Governmental activities:      |                           |                          |  |
| General Obligation Bonds      | Construction & Renovation | \$ 3,035,000             | \$ 1,820,844                               |
| General Obligation Bonds      | Retirement & Severance    | <u>995,000</u>           | <u>304,946</u>                             |
| Total governmental activities |                           | <u>4,030,000</u>         | <u>2,125,790</u>                           |
| Totals                        |                           | <u>\$ 4,030,000</u>      | <u>\$ 2,125,790</u>                        |

SEYMOUR COMMUNITY 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.

|                                    | Ending<br>Balance    |
|------------------------------------|----------------------|
| Governmental activities:           |                      |
| Land                               | \$ 189,400           |
| Infrastructure                     | 2,000,000            |
| Buildings                          | 63,352,424           |
| Improvements other than buildings  | 13,585,219           |
| Machinery, equipment, and vehicles | 7,551,403            |
| Construction in progress           | 309,846              |
| Books and other                    | <u>800,000</u>       |
| Total governmental activities      | <u>87,788,292</u>    |
| Total capital assets               | <u>\$ 87,788,292</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/>.