

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

FINANCIAL STATEMENT AUDIT REPORT  
OF  
GREENCASTLE COMMUNITY SCHOOL CORPORATION  
PUTNAM COUNTY, INDIANA  
July 1, 2019 to June 30, 2021



**FILED**  
06/21/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kellie Romer	07-01-19 to 06-30-22
Superintendent of Schools	Jeffrey L. Hubble Jeff Gibboney	07-01-19 to 06-30-20 07-01-20 to 06-30-22
President of the School Board	Michael White	07-01-19 to 06-30-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GREENCASTLE COMMUNITY  
SCHOOL CORPORATION, PUTNAM COUNTY, INDIANA

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

We have audited the accompanying financial statement of the Greencastle 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 12, 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 12, 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.

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GREENCASTLE 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			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-19	Receipts	Disbursements		06-30-20	Receipts	Disbursements		
Education Fund	\$ 1,307,012	\$ 12,638,622	\$ 11,369,134	\$ (1,968,675)	\$ 607,825	\$ 12,338,536	\$ 10,098,884	\$ (1,818,663)	\$ 1,028,814
Debt Service Fund	1,560,997	3,076,191	3,041,820	(198,718)	1,396,650	3,466,463	3,226,215	(135,393)	1,501,505
Retirement/Severance Bond Fund	50,462	291,048	242,989	-	98,521	258,965	245,965	-	111,521
Operations Fund	2,273,097	3,476,696	5,166,407	1,604,579	2,187,965	3,511,012	4,813,783	1,405,903	2,291,097
Local Rainy Day Fund	1,215,081	-	57,950	450,000	1,607,131	-	478,356	500,000	1,628,775
Construction 2016 Bond	613,625	-	460,261	-	153,364	-	26,110	-	127,254
Construction G.O. Bond 2017	134,201	-	(34,475)	-	168,676	-	131,450	-	37,226
Construction Go Bond 2019	-	-	254,641	750,000	495,359	-	330,996	-	164,363
School Lunch Fund	90,808	1,045,427	999,332	-	136,903	1,247,795	1,036,184	-	348,514
Textbook Rental Fund	103,970	341,430	325,935	112,814	232,279	303,411	430,506	48,153	153,337
Education License Plates	2,640	169	-	-	2,809	113	2,827	-	95
Alternative Education	29,930	4,932	20,300	(14,562)	-	-	-	-	-
Library Printed Materials	-	17	-	3,527	3,544	428	-	-	3,972
Safe Haven 2017-18	633	-	633	-	-	-	-	-	-
Safe Haven 2010-11	12,349	-	12,349	-	-	-	-	-	-
Safe Haven 2016-17	933	-	933	-	-	-	-	-	-
Hs/Ms Curriculum(Prev Tech Hs)	2,540	-	1,630	-	910	-	910	-	-
Hs Library Grant Aptip	6	-	6	-	-	-	-	-	-
Monsanto Grant	(119)	-	(119)	-	-	-	-	-	-
Techcon 15	231	-	231	-	-	-	-	-	-
Covid Related Supplies-Corp.	-	-	-	-	-	3,500	-	-	3,500
MS Fab Lab-Gc Redevel. Comm.	-	-	-	-	-	197,500	140,384	-	57,116
STEM Donations	496	-	-	-	496	-	147	-	349
Rise 2011-12 Energy Grant	1,000	-	1,000	-	-	-	-	-	-
Ap English	1,000	-	1,000	-	-	-	-	-	-
Family Consumer Sciences Class	98	-	98	-	-	-	-	-	-
Health/Cpr Fund	18	875	748	-	145	1,225	1,176	-	194
Wvwci Grant/Wellness Incentive	3	-	3	-	-	-	-	-	-
Pccf Recycling Bins Ghs Grant	162	-	162	-	-	-	-	-	-
Academic Donations	627	-	627	-	-	-	-	-	-
Gms Music Dept-Strings Only	1,411	-	-	-	1,411	-	-	-	1,411
Lilly Endowment Grant	11	-	11	-	-	-	-	-	-
Pccf Grant Wrting Wrkshp Award	73	-	-	-	73	-	-	-	73
Tcu Donation Tz Robotics Kits	1,693	-	1,693	-	-	-	-	-	-
Camp Invention 2015	2,252	-	718	-	1,534	-	1,534	-	-
Pcf-Water Refill Stations	-	-	-	-	-	3,000	2,937	-	63
Hs Life Skills Coffee Shop	1	-	1	-	-	-	-	-	-
21St Century-Donations	-	-	-	-	-	6,300	5,605	-	695
Pccf Put. Co. Band Fest. Grant	305	-	305	-	-	-	-	-	-
Pepsi-Corporation	-	8,515	4,626	15,118	19,007	8,691	4,683	-	23,015
Staff Appreciation Supplies	-	1,620	1,500	-	120	2,800	1,796	-	1,124
Cash for College-HS	-	-	-	1,000	1,000	-	-	-	1,000
Pepsi Fund	19,540	149	4,571	(15,118)	-	-	-	-	-

GREENCASTLE 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	Receipts	Disbursements	Other	Cash and	Receipts	Disbursements	Other	Cash and
	Investments			Financing	Investments			Financing	Investments
	07-01-19			Sources (Uses)	06-30-20			Sources (Uses)	06-30-21
Library Fund	3,925	-	398	(3,527)	-	-	-	-	-
Dpu Battey Award (Kuhne)	242	-	242	-	-	-	-	-	-
Donations/Reimbursements	744	-	744	-	-	-	-	-	-
Formative Assessment Grant	4,941	22,595	27,536	-	-	18,360	18,360	-	-
Special Educ. Excess Costs	-	86,165	86,165	-	-	179,744	196,174	-	(16,430)
Tech Prep Staff Dev Grant	92	-	92	-	-	-	-	-	-
High Ability 18-19	28,550	-	28,550	-	-	-	-	-	-
Medicaid Reimbursement (State)	20,091	3,440	3,419	-	20,112	4,938	3,461	-	21,589
Secured School Safety Grant	-	50,000	110,299	-	(60,299)	66,024	5,725	-	-
Alternative Education Grant	-	-	-	14,562	14,562	4,530	14,000	-	5,092
Safe School Haven 19-20	(4,410)	3,235	(605)	-	(570)	569	(1)	-	-
Safe Haven 20-21	-	-	-	-	-	99	1,949	-	(1,850)
Early Intervention 19-20	-	7,290	4,290	-	3,000	-	3,000	-	-
Early Intervention 20-21	-	-	-	-	-	5,321	5,321	-	-
Lang Minority Fund	656	-	654	-	2	-	2	-	-
Nesp 18-19	(242)	-	(242)	-	-	-	-	-	-
Nesp 19-20	-	4,518	4,299	-	219	-	219	-	-
School Technology Fund	47,211	-	9,600	(37,612)	(1)	-	-	-	(1)
Nesp 20-21	-	-	-	-	-	3,913	3,722	-	191
Career & Technical Perf Grant	96	-	-	-	96	-	96	-	-
Teacher Appreciation	-	65,832	65,832	-	-	64,229	64,229	-	-
Excellence Performance Grant	1,863	-	-	-	1,863	-	1,863	-	-
High Ability 21-22	-	33,405	11,074	-	22,331	27,300	48,904	-	727
Connectivity Grant-State	596	11,083	2,210	37,612	47,081	8,100	51,449	-	3,732
Cash For College Grant	1,000	-	-	(1,000)	-	-	-	-	-
Title I Basic 18/19	(14,980)	107,298	92,318	-	-	-	-	-	-
Title I Basic 19/20	-	174,892	196,755	-	(21,863)	97,798	75,935	-	-
Title I Fy20-21	-	-	-	-	-	223,139	234,106	-	(10,967)
Title I Part D 10-11	2,888	-	-	-	2,888	-	2,888	-	-
Mckinney-Vento Grant 18-19	(9,256)	15,000	5,744	-	-	-	-	-	-
Sped Part B 611 Fy19 18-19	-	393,783	282,100	(160,022)	(48,339)	112,542	64,203	-	-
Sped Pre-Sch 619 Fy19 18-19	-	10,946	6,546	(4,675)	(275)	11,397	11,122	-	-
Sped Part B 611 Fy20	-	-	-	-	-	382,567	400,518	-	(17,951)
Sped Part B 619 Fy20	-	-	-	-	-	17,519	17,519	-	-
Sp Ed Pt B 619 Fy18	(4,807)	5,026	219	-	-	-	-	-	-
Sp Ed Part B 611 Fy2018	(132,716)	192,813	60,097	-	-	-	-	-	-
Sp Ed Part B 611 (Fy19) 18/19	-	-	160,022	160,022	-	-	-	-	-
Sp Ed Pre-Sch 619 Fy19 18/19	-	-	4,675	4,675	-	-	-	-	-
09-10 Drug Free Grant	3,690	-	-	-	3,690	-	3,690	-	-
Title IV Part A Py2017	(34,743)	69,245	34,502	-	-	-	-	-	-
Title IV Part A-Py2018	(1,060)	20,524	18,791	-	673	9,346	10,019	-	-
Title IV 19-20	-	-	5,079	-	(5,079)	21,107	16,028	-	-
Title IV Fy20	-	-	-	-	-	7,881	9,240	-	(1,359)
Project Based Learning Grant	-	-	-	-	-	-	1,000	-	(1,000)

GREENCASCADE 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	Receipts	Disbursements	Other	Cash and	Receipts	Disbursements	Other	Cash and
	Investments			Financing	Investments			Financing	Investments
	07-01-19			Sources (Uses)	06-30-20			Sources (Uses)	06-30-21
Medicaid Reimbursement-Federal	38,494	6,874	5,299	-	40,069	9,519	14,670	-	34,918
21st Century Grant	(38,793)	170,336	162,037	-	(30,494)	226,802	203,200	-	(6,892)
Title II A Fy 20-21	-	-	-	-	-	31,720	48,595	-	(16,875)
Title IIA Fy17 (17-19)	(13,336)	11,343	(1,993)	-	-	-	-	-	-
Title II A Fy 18-19	-	51,574	55,792	-	(4,218)	793	(3,425)	-	-
Title IIA Fy19-20	-	-	8,410	-	(8,410)	66,342	57,932	-	-
Cares II Esser	-	-	-	-	-	458	315,763	-	(315,305)
Gov. Emergency Educ. Relief	-	-	-	-	-	40,721	43,175	-	(2,454)
Cares Esser I	-	-	-	-	-	157,727	160,246	-	(2,519)
Prepaid School Meal Accts	25,272	274,465	291,891	-	7,846	74,513	75,975	-	6,384
Lincoln Annuity	1,640	-	-	-	1,640	-	-	-	1,640
Security 1st Annuity	3,288	4,508	6,799	-	997	4,070	4,070	-	997
Vaic Annuity	(22,248)	311,271	291,098	-	(2,075)	293,675	294,285	-	(2,685)
Federal Tax	-	751,615	751,718	-	(103)	746,173	746,163	-	(93)
Social Security	11	790,054	790,118	-	(53)	777,530	777,483	-	(6)
State/Local Tax	38,957	487,661	491,666	-	34,952	484,156	472,140	-	46,968
Teacher Retirement	-	-	-	-	-	195	195	-	-
P.E.R.F.	6,598	76,105	76,138	-	6,565	73,301	73,280	-	6,586
Health Insurance	644	644,944	643,371	-	2,217	632,296	636,598	-	(2,085)
Health Ins-Corp Share	629,124	-	(284,643)	-	913,767	-	7,842	-	905,925
Corp Health Ins Pmts Retirees	(1,252)	87,701	85,706	-	743	109,132	106,539	-	3,336
Dental/Vision Insurance	2,017	97,566	98,878	-	705	100,957	101,713	-	(51)
Life Insurance	1,060	1,459	864	-	1,655	1,398	1,006	-	2,047
American Fidelity Assurance	(551)	6,164	6,497	-	(884)	5,051	5,084	-	(917)
Hsa Employee Deductions	221	50	-	-	271	395	-	-	666
Health Savings Account Fund	120,013	-	16,450	-	103,563	-	14,700	-	88,863
AFLAC	4,412	98,648	105,667	-	(2,607)	93,938	103,286	-	(11,955)
United Way Of Putnam County	-	550	550	-	-	721	721	-	-
Cincinnati Life Ins	2,279	8,010	8,093	-	2,196	7,737	7,805	-	2,128
Garnishments	(2,355)	14,760	12,820	-	(415)	10,868	11,248	-	(795)
Cta Dues	-	55,700	55,700	-	-	56,787	56,787	-	-
Short Term Disability Am Fid	242	32	158	-	116	-	-	-	116
Child Support W/H	25	6,273	6,273	-	25	4,896	4,896	-	25
Property Tax-Delq	-	151	151	-	-	567	187	-	380
Fringe Benefit Clearing Fund	(3)	2,548	2,635	-	(90)	2,124	2,124	-	(90)
<b>Totals</b>	<b>\$ 8,137,216</b>	<b>\$ 26,123,143</b>	<b>\$ 26,846,568</b>	<b>\$ 750,000</b>	<b>\$ 8,163,791</b>	<b>\$ 26,630,724</b>	<b>\$ 26,589,472</b>	<b>\$ -</b>	<b>\$ 8,205,043</b>

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

GREENCASTLE 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.

GREENCASTLE 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 statements. The aggregate other financing sources and uses include the following:

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*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.

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**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.

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for 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

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

*Contributions*

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

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of the correction of errors on the School Corporation's records.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of 9 funds having reimbursable grants in fiscal year 2019-2020 and 11 funds having reimbursable grants in 2020-2021. For 7 funds in 2019-2020, the cash balance deficit was due to disbursements exceeding receipts. For 9 funds in 2020-2021, the cash balance deficit was due to disbursements exceeding receipts.

**Note 9. Restatements**

For the year ended June 30, 2020, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the School Corporation. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of June 30, 2019	New Fund	Prior Period Adjustment	Balance as of July 1, 2019
Alternative Education	\$ -	Alternative Education	\$ 29,930	\$ 29,930
Library Printed Materials	29,930	Library Printed Materials	(29,930)	-

**Note 10. Holding Corporation**

School Corp Maintenance/Improvements Lease (2012A)

The School Corporation has entered into a capital lease with the Greencastle School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2019-2020 and 2020-2021 totaled \$1,597,000 and \$1,596,000, respectively.

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

School Corp Maintenance/Improvements Lease (2017 Refund)

The School Corporation has entered into a capital lease with the Greencastle School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2019-2020 and 2020-2021 totaled \$293,000 and \$295,000, respectively.

School Corp Maintenance/Improvements Lease (2016)

The School Corporation has entered into a capital lease with the Greencastle School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2019-2020 and 2020-2021 totaled \$565,946 and \$653,000, respectively.

**Note 11. Subsequent Events**

On July 13, 2021, the Greencastle School Building Corporation closed on \$31,005,000 of Ad Valorem Property Tax First Mortgage Bonds related to the renovation and improvements to facilities throughout the School Corporation, including the construction of an addition and connection between the Greencastle High School and the McAnally Center, safety and security improvements throughout the School Corporation, and site work throughout the School Corporation such as paving, drainage, field, and physical education improvements and the purchase of equipment and technology.

**Note 12. Other Postemployment Benefits**

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

**Note 13. Combined Funds**

Funds related to Elementary Tutoring and TCU Donation Tz Robotics Kits were reported individually in the School Corporation's ledger, but were combined into one fund in the financial statement.

#### OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	Education Fund	Debt Service Fund	Retirement/Severance Bond Fund	Operations Fund	Local Rainy Day Fund	Construction 2016 Bond	Construction G.O. Bond 2017	Construction Go Bond 2019	School Lunch Fund	Textbook Rental Fund
Cash and investments - beginning	\$ 1,307,012	\$ 1,560,997	\$ 50,462	\$ 2,273,097	\$ 1,215,081	\$ 613,625	\$ 134,201	\$ -	\$ 90,808	\$ 103,970
Receipts:										
Local sources	112,129	3,076,191	291,048	3,075,762	-	-	-	-	338,281	272,792
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	12,436,744	-	-	-	-	-	-	-	19,449	68,638
Federal sources	90,371	-	-	-	-	-	-	-	687,697	-
Temporary loans	-	-	-	357,352	-	-	-	-	-	-
Other receipts	(622)	-	-	43,582	-	-	-	-	-	-
Total receipts	12,638,622	3,076,191	291,048	3,476,696	-	-	-	-	1,045,427	341,430
Disbursements:										
Instruction	9,506,558	-	-	150,282	4,030	-	-	-	-	-
Support services	1,554,913	-	-	4,956,206	53,920	-	650	114,766	23,928	325,935
Noninstructional services	307,663	-	-	-	-	-	-	-	975,404	-
Facilities acquisition and construction	-	-	-	59,919	-	460,261	(35,125)	139,875	-	-
Debt services	-	3,041,820	242,989	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	11,369,134	3,041,820	242,989	5,166,407	57,950	460,261	(34,475)	254,641	999,332	325,935
Excess (deficiency) of receipts over disbursements	1,269,488	34,371	48,059	(1,689,711)	(57,950)	(460,261)	34,475	(254,641)	46,095	15,495
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	750,000	-	-
Transfers in	-	-	-	2,054,579	450,000	-	-	-	-	112,814
Transfers out	(1,968,675)	(198,718)	-	(450,000)	-	-	-	-	-	-
Total other financing sources (uses)	(1,968,675)	(198,718)	-	1,604,579	450,000	-	-	750,000	-	112,814
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(699,187)	(164,347)	48,059	(85,132)	392,050	(460,261)	34,475	495,359	46,095	128,309
Cash and investments - ending	\$ 607,825	\$ 1,396,650	\$ 98,521	\$ 2,187,965	\$ 1,607,131	\$ 153,364	\$ 168,676	\$ 495,359	\$ 136,903	\$ 232,279

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Education License Plates	Alternative Education	Library Printed Materials	Safe Haven 2017-18	Safe Haven 2010-11	Safe Haven 2016-17	Hs/Ms Curriculum(Prev Tech Hs)	Hs Library Grant Aptip	Monsanto Grant	Techcon 15
Cash and investments - beginning	\$ 2,640	\$ 29,930	\$ -	\$ 633	\$ 12,349	\$ 933	\$ 2,540	\$ 6	\$ (119)	\$ 231
Receipts:										
Local sources	-	-	17	-	-	-	-	-	-	-
Intermediate sources	169	-	-	-	-	-	-	-	-	-
State sources	-	4,932	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	169	4,932	17	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	633	12,349	933	1,630	-	(119)	-
Support services	-	20,300	-	-	-	-	-	6	-	231
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	20,300	-	633	12,349	933	1,630	6	(119)	231
Excess (deficiency) of receipts over disbursements	169	(15,368)	17	(633)	(12,349)	(933)	(1,630)	(6)	119	(231)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	3,527	-	-	-	-	-	-	-
Transfers out	-	(14,562)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(14,562)	3,527	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	169	(29,930)	3,544	(633)	(12,349)	(933)	(1,630)	(6)	119	(231)
Cash and investments - ending	\$ 2,809	\$ -	\$ 3,544	\$ -	\$ -	\$ -	\$ 910	\$ -	\$ -	\$ -

GREENCASTLE 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

	Covid Related Supplies-Corp.	MS Fab Lab-Gc Redevel. Comm.	STEM Donations	Rise 2011-12 Energy Grant	Ap English	Family Consumer Sciences Class	Health/Cpr Fund	Wwci Grant/Wellness Incentive	Pccf Recycling Bins Ghs Grant	Academic Donations
Cash and investments - beginning	\$ -	\$ -	\$ 496	\$ 1,000	\$ 1,000	\$ 98	\$ 18	\$ 3	\$ 162	\$ 627
Receipts:										
Local sources	-	-	-	-	-	-	875	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	875	-	-	-
Disbursements:										
Instruction	-	-	-	-	1,000	98	-	-	162	627
Support services	-	-	-	1,000	-	-	748	3	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,000	1,000	98	748	3	162	627
Excess (deficiency) of receipts over disbursements	-	-	-	(1,000)	(1,000)	(98)	127	(3)	(162)	(627)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(1,000)	(1,000)	(98)	127	(3)	(162)	(627)
Cash and investments - ending	\$ -	\$ -	\$ 496	\$ -	\$ -	\$ -	\$ 145	\$ -	\$ -	\$ -

GREENCASTLE 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

	Gms Music Dept- Strings Only	Lilly Endowment Grant	Pccf Grant Wrtnng Wrkshp Award	Tcu Donation Tz Robotics Kits	Camp Invention 2015	Pcf-Water Refill Stations	Hs Life Skills Coffee Shop	21St Century- Donations	Pccf Put. Co. Band Fest. Grant	Pepsi- Corporation
Cash and investments - beginning	\$ 1,411	\$ 11	\$ 73	\$ 1,693	\$ 2,252	\$ -	\$ 1	\$ -	\$ 305	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	8,515
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	8,515
Disbursements:										
Instruction	-	-	-	1,693	718	-	1	-	305	2,850
Support services	-	11	-	-	-	-	-	-	-	1,479
Noninstructional services	-	-	-	-	-	-	-	-	-	297
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	11	-	1,693	718	-	1	-	305	4,626
Excess (deficiency) of receipts over disbursements	-	(11)	-	(1,693)	(718)	-	(1)	-	(305)	3,889
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	15,118
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	15,118
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(11)	-	(1,693)	(718)	-	(1)	-	(305)	19,007
Cash and investments - ending	\$ 1,411	\$ -	\$ 73	\$ -	\$ 1,534	\$ -	\$ -	\$ -	\$ -	\$ 19,007

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2020

	Staff Appreciation Supplies	Cash for College- HS	Pepsi Fund	Library Fund	Dpu Battey Award (Kuhne)	Donations/Reimb ursements	Formative Assessment Grant	Special Educ. Excess Costs	Tech Prep Staff Dev Grant	High Ability 18- 19
Cash and investments - beginning	\$ -	\$ -	\$ 19,540	\$ 3,925	\$ 242	\$ 744	\$ 4,941	\$ -	\$ 92	\$ 28,550
Receipts:										
Local sources	1,620	-	149	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	22,595	86,165	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,620	-	149	-	-	-	22,595	86,165	-	-
Disbursements:										
Instruction	-	-	3,172	-	242	-	633	-	92	28,550
Support services	1,500	-	1,145	398	-	744	26,903	86,165	-	-
Noninstructional services	-	-	254	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,500	-	4,571	398	242	744	27,536	86,165	92	28,550
Excess (deficiency) of receipts over disbursements	120	-	(4,422)	(398)	(242)	(744)	(4,941)	-	(92)	(28,550)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	1,000	-	-	-	-	-	-	92	-
Transfers out	-	-	(15,118)	(3,527)	-	-	-	-	(92)	-
Total other financing sources (uses)	-	1,000	(15,118)	(3,527)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	120	1,000	(19,540)	(3,925)	(242)	(744)	(4,941)	-	(92)	(28,550)
Cash and investments - ending	\$ 120	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2020

	Medicaid Reimbursement (State)	Secured School Safety Grant	Alternative Education Grant	Safe School Haven 19-20	Safe Haven 20- 21	Early Intervention 19- 20	Early Intervention 20- 21	Lang Minority Fund	Nesp 18-19	Nesp 19-20
Cash and investments - beginning	\$ 20,091	\$ -	\$ -	\$ (4,410)	\$ -	\$ -	\$ -	\$ 656	\$ (242)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	3,440	50,000	-	3,235	-	7,290	-	-	-	4,518
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	3,440	50,000	-	3,235	-	7,290	-	-	-	4,518
Disbursements:										
Instruction	-	-	-	(605)	-	-	-	654	(242)	4,299
Support services	3,419	110,299	-	-	-	4,290	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,419	110,299	-	(605)	-	4,290	-	654	(242)	4,299
Excess (deficiency) of receipts over disbursements	21	(60,299)	-	3,840	-	3,000	-	(654)	242	219
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	14,562	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	14,562	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	21	(60,299)	14,562	3,840	-	3,000	-	(654)	242	219
Cash and investments - ending	\$ 20,112	\$ (60,299)	\$ 14,562	\$ (570)	\$ -	\$ 3,000	\$ -	\$ 2	\$ -	\$ 219

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
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	School Technology Fund	Nesp 20-21	Career & Technical Perf Grant	Teacher Appreciation	Excellence Performance Grant	High Ability 21- 22	Connectivity Grant-State	Cash For College Grant	Title I Basic 18/19	Title I Basic 19/20
Cash and investments - beginning	\$ 47,211	\$ -	\$ 96	\$ -	\$ 1,863	\$ -	\$ 596	\$ 1,000	\$ (14,980)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	65,832	-	33,405	11,083	-	-	-
Federal sources	-	-	-	-	-	-	-	-	107,298	174,892
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	65,832	-	33,405	11,083	-	107,298	174,892
Disbursements:										
Instruction	-	-	-	65,832	-	11,074	-	-	92,318	196,755
Support services	9,600	-	-	-	-	-	2,210	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,600	-	-	65,832	-	11,074	2,210	-	92,318	196,755
Excess (deficiency) of receipts over disbursements	(9,600)	-	-	-	-	22,331	8,873	-	14,980	(21,863)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	37,612	-	-	-
Transfers out	(37,612)	-	-	-	-	-	-	(1,000)	-	-
Total other financing sources (uses)	(37,612)	-	-	-	-	-	37,612	(1,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(47,212)	-	-	-	-	22,331	46,485	(1,000)	14,980	(21,863)
Cash and investments - ending	\$ (1)	\$ -	\$ 96	\$ -	\$ 1,863	\$ 22,331	\$ 47,081	\$ -	\$ -	\$ (21,863)

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
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	Title I Fy20-21	Title I Part D 10-11	Mckinney-Vento Grant 18-19	Sped Part B 611 Fy19 18-19	Sped Pre-Sch 619 Fy19 18-19	Sped Part B 611 Fy20	Sped Part B 619 Fy20	Sp Ed Pt B 619 Fy18	Sp Ed Part B 611 Fy2018	Sp Ed Part B 611 (Fy19) 18/19
Cash and investments - beginning	\$ -	\$ 2,888	\$ (9,256)	\$ -	\$ -	\$ -	\$ -	\$ (4,807)	\$ (132,716)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	15,000	393,783	10,946	-	-	5,026	192,813	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	15,000	393,783	10,946	-	-	5,026	192,813	-
Disbursements:										
Instruction	-	-	5,744	282,100	6,546	-	-	219	60,097	160,022
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	5,744	282,100	6,546	-	-	219	60,097	160,022
Excess (deficiency) of receipts over disbursements	-	-	9,256	111,683	4,400	-	-	4,807	132,716	(160,022)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	20,050	-	-	-	-	-	180,072
Transfers out	-	-	-	(180,072)	(4,675)	-	-	-	-	(20,050)
Total other financing sources (uses)	-	-	-	(160,022)	(4,675)	-	-	-	-	160,022
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	9,256	(48,339)	(275)	-	-	4,807	132,716	-
Cash and investments - ending	\$ -	\$ 2,888	\$ -	\$ (48,339)	\$ (275)	\$ -	\$ -	\$ -	\$ -	\$ -

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
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	Sp Ed Pre-Sch 619 Fy19 18/19	09-10 Drug Free Grant	Title IV Part A Py2017	Title IV Part A- Py2018	Title IV 19-20	Title IV Fy20	Project Based Learning Grant	Medicaid Reimbursement- Federal	21St Century Grant	Title II A Fy 20- 21
Cash and investments - beginning	\$ -	\$ 3,690	\$ (34,743)	\$ (1,060)	\$ -	\$ -	\$ -	\$ 38,494	\$ (38,793)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	69,245	20,524	-	-	-	6,874	170,336	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	69,245	20,524	-	-	-	6,874	170,336	-
Disbursements:										
Instruction	4,675	-	-	-	-	-	-	-	161,552	-
Support services	-	-	41,606	14,369	5,079	-	-	5,299	485	-
Noninstructional services	-	-	(7,104)	4,422	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,675	-	34,502	18,791	5,079	-	-	5,299	162,037	-
Excess (deficiency) of receipts over disbursements	(4,675)	-	34,743	1,733	(5,079)	-	-	1,575	8,299	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	4,675	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	4,675	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	34,743	1,733	(5,079)	-	-	1,575	8,299	-
Cash and investments - ending	\$ -	\$ 3,690	\$ -	\$ 673	\$ (5,079)	\$ -	\$ -	\$ 40,069	\$ (30,494)	\$ -

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
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	Title IIA Fy17 (17-19)	Title II A Fy 18- 19	Title IIA Fy19-20	Cares II Esser	Gov. Emergency Educ. Relief	Cares Esser I	Prepaid School Meal Accts	Lincoln Annuity	Security 1St Annuity	Valic Annuity
Cash and investments - beginning	\$ (13,336)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,272	\$ 1,640	\$ 3,288	\$ (22,248)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	11,343	51,574	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	274,465	-	4,508	311,271
<b>Total receipts</b>	<b>11,343</b>	<b>51,574</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>274,465</b>	<b>-</b>	<b>4,508</b>	<b>311,271</b>
Disbursements:										
Instruction	1,275	710	8,133	-	-	-	-	-	-	-
Support services	(3,268)	55,082	277	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	291,891	-	6,799	291,098
<b>Total disbursements</b>	<b>(1,993)</b>	<b>55,792</b>	<b>8,410</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291,891</b>	<b>-</b>	<b>6,799</b>	<b>291,098</b>
Excess (deficiency) of receipts over disbursements	13,336	(4,218)	(8,410)	-	-	-	(17,426)	-	(2,291)	20,173
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,336	(4,218)	(8,410)	-	-	-	(17,426)	-	(2,291)	20,173
Cash and investments - ending	\$ -	\$ (4,218)	\$ (8,410)	\$ -	\$ -	\$ -	\$ 7,846	\$ 1,640	\$ 997	\$ (2,075)

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
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	Federal Tax	Social Security	State/Local Tax	Teacher Retirement	P.E.R.F.	Health Insurance	Health Ins-Corp Share	Corp Health Ins Pmts Retirees	Dental/Vision Insurance	Life Insurance
Cash and investments - beginning	\$ -	\$ 11	\$ 38,957	\$ -	\$ 6,598	\$ 644	\$ 629,124	\$ (1,252)	\$ 2,017	\$ 1,060
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	751,615	790,054	487,661	-	76,105	644,944	-	87,701	97,566	1,459
Total receipts	751,615	790,054	487,661	-	76,105	644,944	-	87,701	97,566	1,459
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	751,718	790,118	491,666	-	76,138	643,371	(284,643)	85,706	98,878	864
Total disbursements	751,718	790,118	491,666	-	76,138	643,371	(284,643)	85,706	98,878	864
Excess (deficiency) of receipts over disbursements	(103)	(64)	(4,005)	-	(33)	1,573	284,643	1,995	(1,312)	595
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(103)	(64)	(4,005)	-	(33)	1,573	284,643	1,995	(1,312)	595
Cash and investments - ending	\$ (103)	\$ (53)	\$ 34,952	\$ -	\$ 6,565	\$ 2,217	\$ 913,767	\$ 743	\$ 705	\$ 1,655

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	American Fidelity Assurance	Hsa Employee Deductions	Health Savings Account Fund	AFLAC	United Way Of Putnam County	Cincinnati Life Ins	Garnishments
Cash and investments - beginning	\$ (551)	\$ 221	\$ 120,013	\$ 4,412	\$ -	\$ 2,279	\$ (2,355)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	6,164	50	-	98,648	550	8,010	14,760
Total receipts	6,164	50	-	98,648	550	8,010	14,760
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	6,497	-	16,450	105,667	550	8,093	12,820
Total disbursements	6,497	-	16,450	105,667	550	8,093	12,820
Excess (deficiency) of receipts over disbursements	(333)	50	(16,450)	(7,019)	-	(83)	1,940
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(333)	50	(16,450)	(7,019)	-	(83)	1,940
Cash and investments - ending	\$ (884)	\$ 271	\$ 103,563	\$ (2,607)	\$ -	\$ 2,196	\$ (415)

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	Cta Dues	Short Term Disability Am Fid	Child Support W/H	Property Tax- Delq	Fringe Benefit Clearing Fund	Totals
Cash and investments - beginning	\$ -	\$ 242	\$ 25	\$ -	\$ (3)	\$ 8,137,216
Receipts:						
Local sources	-	-	-	-	-	7,177,379
Intermediate sources	-	-	-	-	-	169
State sources	-	-	-	-	-	12,817,326
Federal sources	-	-	-	-	-	2,007,722
Temporary loans	-	-	-	-	-	357,352
Other receipts	55,700	32	6,273	151	2,548	3,763,195
Total receipts	55,700	32	6,273	151	2,548	26,123,143
Disbursements:						
Instruction	-	-	-	-	-	10,777,597
Support services	-	-	-	-	-	7,419,698
Noninstructional services	-	-	-	-	-	1,280,936
Facilities acquisition and construction	-	-	-	-	-	624,930
Debt services	-	-	-	-	-	3,284,809
Nonprogrammed charges	55,700	158	6,273	151	2,635	3,458,598
Total disbursements	55,700	158	6,273	151	2,635	26,846,568
Excess (deficiency) of receipts over disbursements	-	(126)	-	-	(87)	(723,425)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	750,000
Transfers in	-	-	-	-	-	2,894,101
Transfers out	-	-	-	-	-	(2,894,101)
Total other financing sources (uses)	-	-	-	-	-	750,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(126)	-	-	(87)	26,575
Cash and investments - ending	\$ -	\$ 116	\$ 25	\$ -	\$ (90)	\$ 8,163,791

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	Education Fund	Debt Service Fund	Retirement/Severance Bond Fund	Operations Fund	Local Rainy Day Fund	Construction 2016 Bond	Construction G.O. Bond 2017	Construction Go Bond 2019	School Lunch Fund	Textbook Rental Fund
Cash and investments - beginning	\$ 607,825	\$ 1,396,650	\$ 98,521	\$ 2,187,965	\$ 1,607,131	\$ 153,364	\$ 168,676	\$ 495,359	\$ 136,903	\$ 232,279
Receipts:										
Local sources	38,302	3,466,463	258,965	3,511,012	-	-	-	-	78,306	232,918
Intermediate sources	479	-	-	-	-	-	-	-	-	-
State sources	12,299,755	-	-	-	-	-	-	-	-	70,493
Federal sources	-	-	-	-	-	-	-	-	1,169,489	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	12,338,536	3,466,463	258,965	3,511,012	-	-	-	-	1,247,795	303,411
Disbursements:										
Instruction	8,047,896	-	-	349,387	274,884	-	-	-	-	-
Support services	1,737,437	-	-	4,086,817	104,884	13,944	47,973	52,794	23,366	430,506
Noninstructional services	313,551	-	-	-	-	-	-	-	1,012,818	-
Facilities acquisition and construction	-	-	-	17,107	98,588	12,166	83,477	278,202	-	-
Debt services	-	3,226,215	245,965	360,472	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,098,884	3,226,215	245,965	4,813,783	478,356	26,110	131,450	330,996	1,036,184	430,506
Excess (deficiency) of receipts over disbursements	2,239,652	240,248	13,000	(1,302,771)	(478,356)	(26,110)	(131,450)	(330,996)	211,611	(127,095)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	1,905,903	500,000	-	-	-	-	48,153
Transfers out	(1,818,663)	(135,393)	-	(500,000)	-	-	-	-	-	-
Total other financing sources (uses)	(1,818,663)	(135,393)	-	1,405,903	500,000	-	-	-	-	48,153
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	420,989	104,855	13,000	103,132	21,644	(26,110)	(131,450)	(330,996)	211,611	(78,942)
Cash and investments - ending	\$ 1,028,814	\$ 1,501,505	\$ 111,521	\$ 2,291,097	\$ 1,628,775	\$ 127,254	\$ 37,226	\$ 164,363	\$ 348,514	\$ 153,337

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	Education License Plates	Alternative Education	Library Printed Materials	Safe Haven 2017-18	Safe Haven 2010-11	Safe Haven 2016-17	Hs/Ms Curriculum(Prev Tech Hs)	Hs Library Grant Aptip	Monsanto Grant	Techcon 15
Cash and investments - beginning	\$ 2,809	\$ -	\$ 3,544	\$ -	\$ -	\$ -	\$ 910	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	428	-	-	-	-	-	-	-
Intermediate sources	113	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>113</b>	<b>-</b>	<b>428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	-	-	-	-	-	-	910	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,827	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,827</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>910</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(2,714)	-	428	-	-	-	(910)	-	-	-
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,714)	-	428	-	-	-	(910)	-	-	-
Cash and investments - ending	\$ 95	\$ -	\$ 3,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Covid Related Supplies-Corp.	MS Fab Lab-Gc Revel. Comm.	STEM Donations	Rise 2011-12 Energy Grant	Ap English	Family Consumer Sciences Class	Health/Cpr Fund	Wwci Grant/Wellness Incentive	Pccf Recycling Bins Ghs Grant	Academic Donations
Cash and investments - beginning	\$ -	\$ -	\$ 496	\$ -	\$ -	\$ -	\$ 145	\$ -	\$ -	\$ -
Receipts:										
Local sources	3,500	197,500	-	-	-	-	1,225	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,500</b>	<b>197,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,225</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	-	384	147	-	-	-	-	-	-	-
Support services	-	140,000	-	-	-	-	1,176	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>140,384</b>	<b>147</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,176</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	<u>3,500</u>	<u>57,116</u>	<u>(147)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>3,500</u>	<u>57,116</u>	<u>(147)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,500</u>	<u>\$ 57,116</u>	<u>\$ 349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	Gms Music Dept- Strings Only	Lilly Endowment Grant	Pccf Grant Wrng Wrkshp Award	Tcu Donation Tz Robotics Kits	Camp Invention 2015	Pcf-Water Refill Stations	Hs Life Skills Coffee Shop	21St Century- Donations	Pccf Put. Co. Band Fest. Grant	Pepsi- Corporation
Cash and investments - beginning	\$ 1,411	\$ -	\$ 73	\$ -	\$ 1,534	\$ -	\$ -	\$ -	\$ -	\$ 19,007
Receipts:										
Local sources	-	-	-	-	-	3,000	-	6,300	-	8,691
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	3,000	-	6,300	-	8,691
Disbursements:										
Instruction	-	-	-	-	1,534	2,937	-	5,605	-	3,373
Support services	-	-	-	-	-	-	-	-	-	626
Noninstructional services	-	-	-	-	-	-	-	-	-	684
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,534	2,937	-	5,605	-	4,683
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,534)	63	-	695	-	4,008
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(1,534)	63	-	695	-	4,008
Cash and investments - ending	\$ 1,411	\$ -	\$ 73	\$ -	\$ -	\$ 63	\$ -	\$ 695	\$ -	\$ 23,015

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
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	Staff Appreciation Supplies	Cash for College- HS	Pepsi Fund	Library Fund	Dpu Battey Award (Kuhne)	Donations/Reimb ursements	Formative Assessment Grant	Special Educ. Excess Costs	Tech Prep Staff Dev Grant	High Ability 18- 19
Cash and investments - beginning	\$ 120	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	2,800	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	18,360	179,744	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,800	-	-	-	-	-	18,360	179,744	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	1,796	-	-	-	-	-	18,360	196,174	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,796	-	-	-	-	-	18,360	196,174	-	-
Excess (deficiency) of receipts over disbursements	1,004	-	-	-	-	-	-	(16,430)	-	-
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,004	-	-	-	-	-	-	(16,430)	-	-
Cash and investments - ending	\$ 1,124	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16,430)	\$ -	\$ -

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
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	Medicaid Reimbursement (State)	Secured School Safety Grant	Alternative Education Grant	Safe School Haven 19-20	Safe Haven 20- 21	Early Intervention 19- 20	Early Intervention 20- 21	Lang Minority Fund	Nesp 18-19	Nesp 19-20
Cash and investments - beginning	\$ 20,112	\$ (60,299)	\$ 14,562	\$ (570)	\$ -	\$ 3,000	\$ -	\$ 2	\$ -	\$ 219
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	4,938	66,024	4,530	569	99	-	5,321	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>4,938</b>	<b>66,024</b>	<b>4,530</b>	<b>569</b>	<b>99</b>	<b>-</b>	<b>5,321</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	-	-	-	(1)	1,949	3,000	4,639	2	-	219
Support services	3,461	5,725	14,000	-	-	-	682	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,461</b>	<b>5,725</b>	<b>14,000</b>	<b>(1)</b>	<b>1,949</b>	<b>3,000</b>	<b>5,321</b>	<b>2</b>	<b>-</b>	<b>219</b>
Excess (deficiency) of receipts over disbursements	<u>1,477</u>	<u>60,299</u>	<u>(9,470)</u>	<u>570</u>	<u>(1,850)</u>	<u>(3,000)</u>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>(219)</u>
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,477</u>	<u>60,299</u>	<u>(9,470)</u>	<u>570</u>	<u>(1,850)</u>	<u>(3,000)</u>	<u>-</u>	<u>(2)</u>	<u>-</u>	<u>(219)</u>
Cash and investments - ending	<u>\$ 21,589</u>	<u>\$ -</u>	<u>\$ 5,092</u>	<u>\$ -</u>	<u>\$ (1,850)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
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School Technology Fund	Nesp 20-21	Career & Technical Perf Grant	Teacher Appreciation	Excellence Performance Grant	High Ability 21- 22	Connectivity Grant-State	Cash For College Grant	Title I Basic 18/19	Title I Basic 19/20
Cash and investments - beginning	\$ (1)	\$ -	\$ 96	\$ -	\$ 1,863	\$ 22,331	\$ 47,081	\$ -	\$ (21,863)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	3,913	-	64,229	-	27,300	8,100	-	-
Federal sources	-	-	-	-	-	-	-	-	97,798
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	3,913	-	64,229	-	27,300	8,100	-	97,798
Disbursements:									
Instruction	-	3,722	96	64,229	1,863	48,904	-	-	75,935
Support services	-	-	-	-	-	-	51,449	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,722	96	64,229	1,863	48,904	51,449	-	75,935
Excess (deficiency) of receipts over disbursements	-	191	(96)	-	(1,863)	(21,604)	(43,349)	-	21,863
Other financing sources (uses)									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	191	(96)	-	(1,863)	(21,604)	(43,349)	-	21,863
Cash and investments - ending	\$ (1)	\$ 191	\$ -	\$ -	\$ -	\$ 727	\$ 3,732	\$ -	\$ -

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Title I Title I Fy20-21	Part D 10- 11	Mckinney-Vento Grant 18-19	Sped Part B 611 Fy19 18-19	Sped Pre-Sch 619 Fy19 18-19	Sped Part B 611 Fy20	Sped Part B 619 Fy20	Sp Ed Pt B 619 Fy18	Sp Ed Part B 611 Fy2018	Sp Ed Part B 611 (Fy19) 18/19
Cash and investments - beginning	\$ -	\$ 2,888	\$ -	\$ (48,339)	\$ (275)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	223,139	-	-	112,542	11,397	382,567	17,519	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>223,139</b>	<b>-</b>	<b>-</b>	<b>112,542</b>	<b>11,397</b>	<b>382,567</b>	<b>17,519</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	228,817	-	-	64,203	11,122	400,518	17,519	-	-	-
Support services	5,289	2,888	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>234,106</b>	<b>2,888</b>	<b>-</b>	<b>64,203</b>	<b>11,122</b>	<b>400,518</b>	<b>17,519</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(10,967)	(2,888)	-	48,339	275	(17,951)	-	-	-	-
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,967)	(2,888)	-	48,339	275	(17,951)	-	-	-	-
Cash and investments - ending	\$ (10,967)	\$ -	\$ -	\$ -	\$ -	\$ (17,951)	\$ -	\$ -	\$ -	\$ -

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Sp Ed Pre-Sch 619 Fy19 18/19	09-10 Drug Free Grant	Title IV Part A Py2017	Title IV Part A- Py2018	Title IV 19-20	Title IV Fy20	Project Based Learning Grant	Medicaid Reimbursement- Federal	21St Century Grant	Title II A Fy 20- 21
Cash and investments - beginning	\$ -	\$ 3,690	\$ -	\$ 673	\$ (5,079)	\$ -	\$ -	\$ 40,069	\$ (30,494)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	9,346	21,107	7,881	-	9,519	226,802	31,720
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,346</b>	<b>21,107</b>	<b>7,881</b>	<b>-</b>	<b>9,519</b>	<b>226,802</b>	<b>31,720</b>
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	193,494	13,691
Support services	-	3,690	-	9,500	12,363	3,263	1,000	14,670	9,706	34,904
Noninstructional services	-	-	-	519	3,665	2,978	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	2,999	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>3,690</b>	<b>-</b>	<b>10,019</b>	<b>16,028</b>	<b>9,240</b>	<b>1,000</b>	<b>14,670</b>	<b>203,200</b>	<b>48,595</b>
Excess (deficiency) of receipts over disbursements	-	(3,690)	-	(673)	5,079	(1,359)	(1,000)	(5,151)	23,602	(16,875)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,690)	-	(673)	5,079	(1,359)	(1,000)	(5,151)	23,602	(16,875)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,359)	\$ (1,000)	\$ 34,918	\$ (6,892)	\$ (16,875)

GREENCASTLE COMMUNITY SCHOOL CORPORATION  
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	Title IIA Fy17 (17-19)	Title II A Fy 18- 19	Title IIA Fy19-20	Cares II Esser	Gov. Emergency Educ. Relief	Cares Esser I	Prepaid School Meal Accts	Lincoln Annuity	Security 1St Annuity	Valic Annuity
Cash and investments - beginning	\$ -	\$ (4,218)	\$ (8,410)	\$ -	\$ -	\$ -	\$ 7,846	\$ 1,640	\$ 997	\$ (2,075)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	793	66,342	458	40,721	157,727	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	74,513	-	4,070	293,675
<b>Total receipts</b>	<b>-</b>	<b>793</b>	<b>66,342</b>	<b>458</b>	<b>40,721</b>	<b>157,727</b>	<b>74,513</b>	<b>-</b>	<b>4,070</b>	<b>293,675</b>
Disbursements:										
Instruction	-	-	52,829	217,077	-	50,598	-	-	-	-
Support services	-	(3,425)	5,103	74,724	43,175	101,219	-	-	-	-
Noninstructional services	-	-	-	23,962	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	8,429	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	75,975	-	4,070	294,285
<b>Total disbursements</b>	<b>-</b>	<b>(3,425)</b>	<b>57,932</b>	<b>315,763</b>	<b>43,175</b>	<b>160,246</b>	<b>75,975</b>	<b>-</b>	<b>4,070</b>	<b>294,285</b>
Excess (deficiency) of receipts over disbursements	-	4,218	8,410	(315,305)	(2,454)	(2,519)	(1,462)	-	-	(610)
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,218	8,410	(315,305)	(2,454)	(2,519)	(1,462)	-	-	(610)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (315,305)	\$ (2,454)	\$ (2,519)	\$ 6,384	\$ 1,640	\$ 997	\$ (2,685)

GREENCASTLE 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

	Federal Tax	Social Security	State/Local Tax	Teacher Retirement	P.E.R.F.	Health Insurance	Health Ins-Corp Share	Corp Health Ins Pmts Retirees	Dental/Vision Insurance	Life Insurance
Cash and investments - beginning	\$ (103)	\$ (53)	\$ 34,952	\$ -	\$ 6,565	\$ 2,217	\$ 913,767	\$ 743	\$ 705	\$ 1,655
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	746,173	777,530	484,156	195	73,301	632,296	-	109,132	100,957	1,398
Total receipts	746,173	777,530	484,156	195	73,301	632,296	-	109,132	100,957	1,398
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	746,163	777,483	472,140	195	73,280	636,598	7,842	106,539	101,713	1,006
Total disbursements	746,163	777,483	472,140	195	73,280	636,598	7,842	106,539	101,713	1,006
Excess (deficiency) of receipts over disbursements	10	47	12,016	-	21	(4,302)	(7,842)	2,593	(756)	392
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10	47	12,016	-	21	(4,302)	(7,842)	2,593	(756)	392
Cash and investments - ending	\$ (93)	\$ (6)	\$ 46,968	\$ -	\$ 6,586	\$ (2,085)	\$ 905,925	\$ 3,336	\$ (51)	\$ 2,047

GREENCASTLE 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

	American Fidelity Assurance	Hsa Employee Deductions	Health Savings Account Fund	AFLAC	United Way Of Putnam County	Cincinnati Life Ins	Garnishments
Cash and investments - beginning	\$ (884)	\$ 271	\$ 103,563	\$ (2,607)	\$ -	\$ 2,196	\$ (415)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	5,051	395	-	93,938	721	7,737	10,868
<b>Total receipts</b>	<b>5,051</b>	<b>395</b>	<b>-</b>	<b>93,938</b>	<b>721</b>	<b>7,737</b>	<b>10,868</b>
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	5,084	-	14,700	103,286	721	7,805	11,248
<b>Total disbursements</b>	<b>5,084</b>	<b>-</b>	<b>14,700</b>	<b>103,286</b>	<b>721</b>	<b>7,805</b>	<b>11,248</b>
Excess (deficiency) of receipts over disbursements	(33)	395	(14,700)	(9,348)	-	(68)	(380)
Other financing sources (uses)							
Proceeds of long-term debt	-	-	-	-	-	-	-
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(33)	395	(14,700)	(9,348)	-	(68)	(380)
Cash and investments - ending	\$ (917)	\$ 666	\$ 88,863	\$ (11,955)	\$ -	\$ 2,128	\$ (795)

GREENCASTLE 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

	Cta Dues	Short Term Disability Am Fid	Child Support W/H	Property Tax- Delq	Fringe Benefit Clearing Fund	Totals
Cash and investments - beginning	\$ -	\$ 116	\$ 25	\$ -	\$ (90)	\$ 8,163,791
Receipts:						
Local sources	-	-	-	-	-	7,809,410
Intermediate sources	-	-	-	-	-	592
State sources	-	-	-	-	-	12,753,375
Federal sources	-	-	-	-	-	2,586,867
Temporary loans	-	-	-	-	-	-
Other receipts	56,787	-	4,896	567	2,124	3,480,480
Total receipts	56,787	-	4,896	567	2,124	26,630,724
Disbursements:						
Instruction	-	-	-	-	-	10,141,482
Support services	-	-	-	-	-	7,249,239
Noninstructional services	-	-	-	-	-	1,358,177
Facilities acquisition and construction	-	-	-	-	-	500,968
Debt services	-	-	-	-	-	3,832,652
Nonprogrammed charges	56,787	-	4,896	187	2,124	3,506,954
Total disbursements	56,787	-	4,896	187	2,124	26,589,472
Excess (deficiency) of receipts over disbursements	-	-	-	380	-	41,252
Other financing sources (uses)						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	2,454,056
Transfers out	-	-	-	-	-	(2,454,056)
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	380	-	41,252
Cash and investments - ending	\$ -	\$ 116	\$ 25	\$ 380	\$ (90)	\$ 8,205,043

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 293,632</u>	<u>\$ -</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Dell Financial-9747	Student Devices-MS/HS	\$ 166,964	9/1/2020	9/1/2023
Greencastle School Building Corporation	School Corp Maint/Improvements (2017 Rfnd)	295,500	7/15/2017	1/15/2027
Greencastle School Building Corporation	School Corp Maint/Improvements (2012A)	1,601,000	7/15/2012	1/15/2024
Greencastle School Building Corporation	School Corp Maint/Improvements (2016)	653,000	1/15/2017	7/15/2026
HP Inc.-98563	Laptops-Teachers	41,194	4/30/2019	4/30/2023
HP Inc.-98563	Student Devices-TZ	80,580	4/30/2019	4/30/2022
HP Inc.-98563	Desktop Computers-Offices	16,932	6/30/2018	6/30/2022
Ricoh-Wells Fargo	Copier Lease-All Buildings	<u>22,651</u>	6/30/2018	6/30/2023
Total governmental activities		<u>2,877,821</u>		
Total of annual lease payments		<u>\$ 2,877,821</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General Obligation Bonds	HVAC/Security Upgrades		\$ 765,000	\$ 146,065
General Obligation Bonds	Phone System/HVAC/Maint. of Equipment		220,000	221,540
Other	Pension/Severance		<u>940,000</u>	<u>248,014</u>
Total governmental activities			<u>1,925,000</u>	<u>615,619</u>
Totals			<u>\$ 1,925,000</u>	<u>\$ 615,619</u>

GREENCASTLE 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 Balance
Governmental activities:	
Land	\$ 1,638,000
Buildings	40,994,971
Improvements other than buildings	4,204,864
Machinery, equipment, and vehicles	<u>7,799,472</u>
Total governmental activities	<u>54,637,307</u>
Total capital assets	<u>\$ 54,637,307</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/>.