

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

FINANCIAL STATEMENT AUDIT REPORT

OF

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP

MARION COUNTY, INDIANA

July 1, 2019 to June 30, 2021



FILED
06/22/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	W. Kirk Farmer	07-01-19 to 06-30-22
Superintendent of Schools	Dr. Matthew Prusiecki	07-01-19 to 06-30-22
President of the School Board	Larry Taylor Jimmy Ray Estella Vandeventer Dale Henson	07-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 06-30-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT
OF DECATUR TOWNSHIP, MARION COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Metropolitan School District of Decatur Township (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 June 1, 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

June 1, 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.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Education	\$ 2,971,808	\$ 48,308,673	\$ 38,857,135	\$ (7,090,784)	\$ 5,332,562	\$ 49,056,407	\$ 39,323,167	\$ (7,426,726)	\$ 7,639,076
Operating Referendum Tax Levy	1,830,589	5,427,585	5,464,426	-	1,793,748	6,706,274	5,752,081	-	2,747,941
Debt Service	1,871,791	15,419,675	13,481,938	(2,800,534)	1,008,994	20,047,923	13,705,050	(3,061,710)	4,290,157
Operations	6,906,705	4,631,204	13,559,732	9,475,177	7,453,354	7,132,945	13,170,898	9,404,340	10,819,741
Local Rainy Day	4,993,584	806,278	1,029,320	-	4,770,542	701,065	1,211,879	250,000	4,509,728
2015 Liberty Renovation	6,078	-	-	-	6,078	-	-	(6,078)	-
2016 Campus Outdoor Facilities	17,651	-	2,175	-	15,476	-	15,476	-	-
Dise Phase Iv Renovations	2,361,000	-	2,404,221	-	(43,221)	106	(43,114)	-	(1)
Guaranteed Energy Savings Project	-	-	-	-	-	1,384	1,000,000	1,000,000	1,384
School Lunch	1,673,261	4,008,473	4,262,859	(14,522)	1,404,353	3,641,476	3,328,361	(10,088)	1,707,380
Curricular Materials Rental	370,860	652,834	625,389	300,226	698,531	660,995	1,673,000	450,650	137,176
Worker'S Comp Self-Insurance	325,000	31,322	232,061	230,740	355,001	(6,256)	128,895	212,896	432,746
Levy Excess	22,000	-	-	-	22,000	-	-	(22,000)	-
Tuition Based Preschool	191,302	214,819	288,975	-	117,146	266,965	248,851	-	135,260
Lowe'S Toolbox For Education	4,930	-	3,567	-	1,363	-	1,363	-	-
Ciesc Pd Grant	10,375	-	9,480	-	895	-	648	-	247
Pltw Gateway Computer Science	10,000	5,000	10,000	-	5,000	-	3,225	-	1,775
Media Ctr Enhancement 2019-20	-	10,500	7,007	-	3,493	-	3,493	-	-
Ciesc 2019-20 Grant	-	20,000	16,867	-	3,133	-	-	-	3,133
Media Center Enhancement 2020-21	-	-	-	-	-	10,500	7,368	-	3,132
Indianapolis E-Learning Grant	-	68,356	-	-	68,356	-	68,356	-	-
Drug Free Marion County	-	-	-	-	-	5,924	7,064	-	(1,140)
Lisc / Nfl Grant	-	-	-	-	-	250,000	250,000	-	-
Coca-Cola Bottling	6,299	22,407	17,051	-	11,655	42,150	20,137	-	33,668
District Raisers	409	2,360	1,818	-	951	5,414	4,970	-	1,395
Drug Coalition Fund	10,854	-	10,854	-	-	-	-	-	-
Lily Counseling Initiative II	502,575	-	222,796	-	279,779	-	144,623	-	135,156
Prevention Matters II	42,323	49,019	80,787	-	10,555	88,220	98,575	-	200
Lumina Foundation/Wn	405	1,000	497	-	908	-	-	-	908
Mccracken Donation/Wn	3,476	-	2,505	-	971	-	-	-	971
West Newton Umc Donation	1,166	1,752	1,340	-	1,578	4,000	2,489	-	3,089
Hometown Grant - Ms	5,932	-	3,752	-	2,180	-	2,181	-	(1)
Cell Computer Science Pathway	1,185	-	654	-	531	-	532	-	(1)
City Of Indianapolis Grant	52,549	25,000	18,013	-	59,536	25,000	440	-	84,096
Police Continuing Education	308	-	-	-	308	-	-	-	308
Richard H. Cresser Scholarship	-	1,850	1,850	-	-	1,950	1,950	-	-
Formative Assessment	-	80,595	28,620	-	51,975	68,605	120,580	-	-
Medicaid Reimbursement	514,569	264,570	346,206	(53,127)	379,806	327,618	269,845	(62,228)	375,351
Medicaid/Cummins Pbis 2016-17	25,174	575	25,749	-	-	-	-	-	-
Secured Schools Safety Grant	(50,000)	104,838	56,605	-	(1,767)	126,082	124,315	-	-
Alternative Ed 19-20	-	115,538	115,538	-	-	-	-	-	-
Alternative Education 2020-21	-	-	-	-	-	126,464	126,464	-	-
Early Intervention Grant 2018-19	16,434	-	16,434	-	-	-	-	-	-
Early Intervention Grant 2020-21	-	-	-	-	-	17,221	17,221	-	-
Nesp 2018-19	49,130	-	49,130	-	-	-	-	-	-
Nesp 2019-20	-	171,717	80,931	-	90,786	-	90,785	-	1
Nesp 2020-21	-	-	-	-	-	167,058	42,420	-	124,638
Career And Technical Performance Grant	8,377	-	-	-	8,377	-	8,377	-	-
Performance Based Awards	-	244,498	244,499	-	(1)	248,310	248,311	-	(2)
High Ability Students	17,603	56,107	59,451	-	14,259	48,264	43,164	-	19,359
State Connectivity Grant	3,715	8,104	-	-	11,819	7,909	8,104	-	11,624
Project Lead The Way	(8,200)	7,600	4,200	-	(4,800)	-	-	-	(4,800)

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
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 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Summer Elearning Grant	(6,907)	10,907	4,000	-	-	-	-	-	-
Liability Insurance Claim	32,443	18,755	22,891	-	28,307	16,077	16,518	(17,488)	10,378
Teacher Residency Planning	-	-	-	-	-	1,000	1,000	-	-
Technology Initiatives	(223,344)	-	76,980	-	(300,324)	-	-	300,324	-
Title I Sig 2018-19	(35,972)	41,250	5,278	-	-	-	-	-	-
Title I Sig 2019-20	-	52,156	61,377	-	(9,221)	-	(9,222)	-	1
Title I Sig	-	-	-	-	-	-	2,815	-	(2,815)
Title I 2018-19	(138,848)	442,415	303,567	-	-	-	-	-	-
Title I 2019-20	-	1,079,100	1,229,186	-	(150,086)	498,855	348,769	-	-
Title I 2020-21	-	-	-	-	-	1,022,109	1,164,648	-	(142,539)
Advancing Racial Equity	-	-	-	-	-	991	991	-	-
Adv Racial Equity	-	-	-	-	-	2,022	2,022	-	-
Mckinney Vento	-	-	-	-	-	19,920	19,920	-	-
Part B 611 Fy 2020	-	72,938	243,730	-	(170,792)	1,243,517	1,147,648	-	(74,923)
Part B 611 Fy 2021	-	-	-	-	-	328,130	351,217	-	(23,087)
Part B 611 Fy 2018	(179,400)	537,803	358,404	-	(1)	-	-	-	(1)
Part B 611 Fy 2019	(57,852)	1,104,391	1,224,204	-	(177,665)	292,149	114,484	-	-
Preschool 619 Fy 2018	-	26,251	26,251	-	-	-	-	-	-
Preschool 619 Fy 2019	-	32,863	36,106	-	(3,243)	17,156	13,913	-	-
Preschool 619 Fy 20	-	11,875	12,823	-	(948)	28,134	29,027	-	(1,841)
Preschool 619 Fy 21	-	-	-	-	-	25,850	29,312	-	(3,462)
Title IV Student Support Fy18	(50,836)	87,972	37,779	-	(643)	15,920	15,278	-	(1)
Title IV Student Support	-	9,549	9,549	-	-	59,767	64,609	-	(4,842)
Title IV Innovation Grant	-	-	-	-	-	29,505	33,505	-	(4,000)
Title IV Fy20	-	-	-	-	-	20,013	21,458	-	(1,445)
Title II Part A Pbl Training	-	-	-	-	-	1,000	1,000	-	-
Title II Teacher Leaders Bootcamp	-	-	-	-	-	3,251	3,251	-	-
Title II Part A 2017-19	-	237,888	237,888	-	-	-	-	-	-
Title II Part A 2018-20	-	251,683	251,683	-	-	-	-	-	-
Title II Part A 2019-21	-	-	-	-	-	262,973	262,973	-	-
Title III 2017-18	-	2,581	2,581	-	-	-	-	-	-
Title III 2018-19	(2,583)	15,934	13,352	-	(1)	1,516	1,517	-	(2)
Title III 2019-20	-	33,331	38,410	-	(5,079)	18,049	13,116	-	(146)
Title III 2020-21	-	-	-	-	-	37,129	41,661	-	(4,532)
Elementary And Secondary School Emergenc	-	-	-	-	-	-	317,041	-	(317,041)
Federal Stimulus - 18002 Governorççs Emer	-	-	-	-	-	127,035	127,035	-	-
Federal Stimulus - 18003 Educ. Stab Reli	-	-	-	-	-	1,092,948	1,117,493	-	(24,545)
Fema Covid-19 Assistance	-	-	-	-	-	80,974	-	-	80,974
Tsl Incentive 2018-19	(357,475)	714,875	357,400	-	-	-	-	-	-
Tsl Incentive 2019-20	-	1,029,330	1,289,502	-	(260,172)	1,150,938	890,766	-	-
Drug Free Coalition 2017-22	(25,297)	170,425	102,298	-	42,830	44,293	110,116	-	(22,993)
Cops Svpp Grant	-	-	-	-	-	149,919	149,919	-	-
Tsl Incentive 2020-21	-	-	-	-	-	382,995	607,429	-	(224,434)
Petty Cash	50	-	-	-	50	-	-	-	50
Prepaid School Lunch	-	595,072	477,899	-	117,173	142,992	115,446	-	144,719
Payroll Withholding	140,763	12,300,105	12,272,180	-	168,689	12,171,132	12,159,331	-	180,490
Totals	\$ 23,865,959	\$ 99,641,699	\$ 100,339,750	\$ 47,176	\$ 23,215,084	\$ 109,068,232	\$ 100,517,550	\$ 1,011,892	\$ 32,777,658

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

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
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.

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.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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.

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

F. Other Financing Sources and Uses

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

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

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
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.

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Financial Report

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

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

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

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
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 from prior periods. The errors made in the prior period were corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative receipt/disbursement was shown in the current period.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants.

Note 9. Holding Corporation

The School Corporation has entered into a capital lease with Decatur Twp Multi-School Building Corp (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years ended 2019-2020 and 2020-2021, totaled \$12,905,000 and \$13,445,000, respectively.

Note 10. Other Postemployment Benefits

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

Note 11. Establishment of the Education Fund and Operations Fund

State statute (IC 20-40-2-2) required the establishment of an Education fund to be used to pay expenses allocated to student instruction and learning. The balance in the School Corporation's General fund as of December 31, 2018, was required to be transferred to the Education fund on January 1, 2019 (IC 20-40-2-7).

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

In addition, an Operations fund was required to be established under state statute (IC 20-40-18-1). The fund may be used to carry out capital project plans; pay transportation costs attributable to the transportation of school children; carry out a school bus replacement plan; pay expenses that are allocated to overhead and operational expenditures; provide funds to an art association or a historical society; and establish, maintain, and equip a public playground. The Indiana Codes establishing the Capital Projects fund (IC 20-40-8-6); School Transportation (IC 20-40-6-4); School Bus Replacement (IC 20-40-7-5); Historical fund; Playground fund; and Art fund were repealed effective January 1, 2019. Guidance was provided by the Indiana Department of Education to transfer the balances remaining in these funds as of December 31, 2018, to the Operations fund.

The Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, issued by the Indiana State Board of Accounts, includes the chart of accounts used by school corporations which coincides with the State Board of Education's determined categories in accordance with state statute (IC 20-42.5-3-7).

OTHER INFORMATION - UNAUDITED

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

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

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

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2020

	Operating Referendum Tax		Debt Service	Operations	Local Rainy Day	2015 Liberty Renovation	2016 Campus Outdoor Facilities	Dtse Phase Iv Renovations	Guaranteed Energy Savings Project	School Lunch
	Education	Levy								
Cash and investments - beginning	\$ 2,971,808	\$ 1,830,589	\$ 1,871,791	\$ 6,906,705	\$ 4,993,584	\$ 6,078	\$ 17,651	\$ 2,361,000	\$ -	\$ 1,673,261
Receipts:										
Local sources	281,320	4,727,585	15,419,675	4,628,503	106,278	-	-	-	-	597,384
State sources	48,026,375	-	-	-	-	-	-	-	-	25,904
Federal sources	-	-	-	-	-	-	-	-	-	3,385,185
Interfund loans	-	700,000	-	-	700,000	-	-	-	-	-
Other receipts	978	-	-	2,701	-	-	-	-	-	-
Total receipts	48,308,673	5,427,585	15,419,675	4,631,204	806,278	-	-	-	-	4,008,473
Disbursements:										
Instruction	30,562,754	-	-	-	231,258	-	-	-	-	-
Support services	7,785,132	4,344,730	-	11,403,636	58,063	-	-	-	-	89,952
Noninstructional services	491,876	-	-	380,728	-	-	-	-	-	3,922,216
Facilities acquisition and construction	-	419,696	-	1,775,368	39,999	-	2,175	2,404,221	-	116,742
Debt services	-	-	13,481,938	-	-	-	-	-	-	-
Nonprogrammed charges	17,373	-	-	-	-	-	-	-	-	133,949
Interfund loans	-	700,000	-	-	700,000	-	-	-	-	-
Total disbursements	38,857,135	5,464,426	13,481,938	13,559,732	1,029,320	-	2,175	2,404,221	-	4,262,859
Excess (deficiency) of receipts over disbursements	9,451,538	(36,841)	1,937,737	(8,928,528)	(223,042)	-	(2,175)	(2,404,221)	-	(254,386)
Other financing sources (uses):										
Sale of capital assets	-	-	-	46,950	-	-	-	-	-	-
Transfers in	53,127	1,013,205	-	9,599,091	-	-	-	-	-	1,750,000
Transfers out	(7,143,911)	(1,013,205)	(2,800,534)	(170,864)	-	-	-	-	-	(1,764,522)
Total other financing sources (uses)	(7,090,784)	-	(2,800,534)	9,475,177	-	-	-	-	-	(14,522)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,360,754	(36,841)	(862,797)	546,649	(223,042)	-	(2,175)	(2,404,221)	-	(268,908)
Cash and investments - ending	\$ 5,332,562	\$ 1,793,748	\$ 1,008,994	\$ 7,453,354	\$ 4,770,542	\$ 6,078	\$ 15,476	\$ (43,221)	\$ -	\$ 1,404,353

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
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	Curricular Materials Rental	Worker'S Comp Self-Insurance	Levy Excess	Tuition Based Preschool	Lowe'S Toolbox For Education	Ciesc Pd Grant	Pltw Gateway Computer Science	Media Ctr Enhancement 2019-20	Ciesc 2019-20 Grant	Media Center Enhancement 2020-21
Cash and investments - beginning	\$ 370,860	\$ 325,000	\$ 22,000	\$ 191,302	\$ 4,930	\$ 10,375	\$ 10,000	\$ -	\$ -	\$ -
Receipts:										
Local sources	284,630	31,322	-	214,819	-	-	5,000	10,500	20,000	-
State sources	367,259	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	945	-	-	-	-	-	-	-	-	-
Total receipts	652,834	31,322	-	214,819	-	-	5,000	10,500	20,000	-
Disbursements:										
Instruction	-	46,563	-	288,975	-	-	-	-	3,867	-
Support services	625,389	169,274	-	-	-	9,480	-	7,007	13,000	-
Noninstructional services	-	16,224	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	3,567	-	10,000	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	625,389	232,061	-	288,975	3,567	9,480	10,000	7,007	16,867	-
Excess (deficiency) of receipts over disbursements	27,445	(200,739)	-	(74,156)	(3,567)	(9,480)	(5,000)	3,493	3,133	-
Other financing sources (uses):										
Sale of capital assets	226	-	-	-	-	-	-	-	-	-
Transfers in	300,000	230,740	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	300,226	230,740	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	327,671	30,001	-	(74,156)	(3,567)	(9,480)	(5,000)	3,493	3,133	-
Cash and investments - ending	\$ 698,531	\$ 355,001	\$ 22,000	\$ 117,146	\$ 1,363	\$ 895	\$ 5,000	\$ 3,493	\$ 3,133	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Indianapolis E- Learning Grant	Drug Free Marion County	Lisc / Nfl Grant	Coca-Cola Bottling	District Raisers	Drug Coalition Fund	Lily Counseling Initiative li	Prevention Matters li	Lumina Foundation/Wn	Mccracken Donation/Wn
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 6,299	\$ 409	\$ 10,854	\$ 502,575	\$ 42,323	\$ 405	\$ 3,476
Receipts:										
Local sources	68,356	-	-	22,407	-	-	-	49,019	1,000	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,360	-	-	-	-	-
Total receipts	68,356	-	-	22,407	2,360	-	-	49,019	1,000	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	466	2,505
Support services	-	-	-	17,051	1,818	10,854	222,796	80,787	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	31	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	17,051	1,818	10,854	222,796	80,787	497	2,505
Excess (deficiency) of receipts over disbursements	68,356	-	-	5,356	542	(10,854)	(222,796)	(31,768)	503	(2,505)
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	68,356	-	-	5,356	542	(10,854)	(222,796)	(31,768)	503	(2,505)
Cash and investments - ending	\$ 68,356	\$ -	\$ -	\$ 11,655	\$ 951	\$ -	\$ 279,779	\$ 10,555	\$ 908	\$ 971

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	West Newton Umc Donation	Hometown Grant - Ms	Cell Computer Science Pathway	City Of Indianapolis Grant	Police Continuing Education	Richard H. Crosser Scholarship	Formative Assessment	Medicaid Reimbursement	Medicaid/Cummi ns Pbis 2016-17	Secured Schools Safety Grant
Cash and investments - beginning	\$ 1,166	\$ 5,932	\$ 1,185	\$ 52,549	\$ 308	\$ -	\$ -	\$ 514,569	\$ 25,174	\$ (50,000)
Receipts:										
Local sources	1,752	-	-	25,000	-	1,850	-	1,106	-	-
State sources	-	-	-	-	-	-	80,595	263,464	575	104,838
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,752	-	-	25,000	-	1,850	80,595	264,570	575	104,838
Disbursements:										
Instruction	1,340	3,752	-	-	-	-	-	15,004	-	-
Support services	-	-	654	18,013	-	-	28,620	331,202	25,749	1,470
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	55,135
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	1,850	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,340	3,752	654	18,013	-	1,850	28,620	346,206	25,749	56,605
Excess (deficiency) of receipts over disbursements	412	(3,752)	(654)	6,987	-	-	51,975	(81,636)	(25,174)	48,233
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(53,127)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(53,127)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	412	(3,752)	(654)	6,987	-	-	51,975	(134,763)	(25,174)	48,233
Cash and investments - ending	\$ 1,578	\$ 2,180	\$ 531	\$ 59,536	\$ 308	\$ -	\$ 51,975	\$ 379,806	\$ -	\$ (1,767)

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
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	Alternative Ed 19-20	Alternative Education 2020- 21	Early Intervention Grant 2018-19	Early Intervention Grant 2020-21	Nesp 2018-19	Nesp 2019-20	Nesp 2020-21	Career And Technical Performance Grant	Performance Based Awards	High Ability Students
Cash and investments - beginning	\$ -	\$ -	\$ 16,434	\$ -	\$ 49,130	\$ -	\$ -	\$ 8,377	\$ -	\$ 17,603
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	115,538	-	-	-	-	171,717	-	-	244,498	56,107
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	115,538	-	-	-	-	171,717	-	-	244,498	56,107
Disbursements:										
Instruction	115,538	-	16,434	-	49,130	73,495	-	-	244,499	59,451
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	7,436	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	115,538	-	16,434	-	49,130	80,931	-	-	244,499	59,451
Excess (deficiency) of receipts over disbursements	-	-	(16,434)	-	(49,130)	90,786	-	-	(1)	(3,344)
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	-	-	(16,434)	-	(49,130)	90,786	-	-	(1)	(3,344)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,786	\$ -	\$ 8,377	\$ (1)	\$ 14,259

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	State Connectivity Grant	Project Lead The Way	Summer Elearning Grant	Liability Insurance Claim	Teacher Residency Planning	Technology Initiatives	Title I Sig 2018- 19	Title I Sig 2019- 20	Title I Sig	Title I 2018-19
Cash and investments - beginning	\$ 3,715	\$ (8,200)	\$ (6,907)	\$ 32,443	\$ -	\$ (223,344)	\$ (35,972)	\$ -	\$ -	\$ (138,848)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	8,104	7,600	10,907	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	41,250	52,156	-	442,415
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	18,755	-	-	-	-	-	-
Total receipts	8,104	7,600	10,907	18,755	-	-	41,250	52,156	-	442,415
Disbursements:										
Instruction	-	4,200	-	-	-	-	-	28,485	-	194,807
Support services	-	-	-	22,891	-	76,980	5,278	32,892	-	101,957
Noninstructional services	-	-	-	-	-	-	-	-	-	6,803
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	4,000	-	-	-	-	-	-	-
Total disbursements	-	4,200	4,000	22,891	-	76,980	5,278	61,377	-	303,567
Excess (deficiency) of receipts over disbursements	8,104	3,400	6,907	(4,136)	-	(76,980)	35,972	(9,221)	-	138,848
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	8,104	3,400	6,907	(4,136)	-	(76,980)	35,972	(9,221)	-	138,848
Cash and investments - ending	\$ 11,819	\$ (4,800)	\$ -	\$ 28,307	\$ -	\$ (300,324)	\$ -	\$ (9,221)	\$ -	\$ -

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	Title I 2019-20	Title I 2020-21	Advancing Racial Equity	Adv Racial Equity	Mckinney Vento	Part B 611 Fy 2020	Part B 611 Fy 2021	Part B 611 Fy 2018	Part B 611 Fy 2019	Preschool 619 Fy 2018
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (179,400)	\$ (57,852)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	1,079,100	-	-	-	-	72,938	-	537,803	1,104,391	26,251
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,079,100	-	-	-	-	72,938	-	537,803	1,104,391	26,251
Disbursements:										
Instruction	136,034	-	-	-	-	182,744	-	182,634	675,592	26,251
Support services	1,063,918	-	-	-	-	60,986	-	175,770	548,612	-
Noninstructional services	29,234	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,229,186	-	-	-	-	243,730	-	358,404	1,224,204	26,251
Excess (deficiency) of receipts over disbursements	(150,086)	-	-	-	-	(170,792)	-	179,399	(119,813)	-
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	(150,086)	-	-	-	-	(170,792)	-	179,399	(119,813)	-
Cash and investments - ending	\$ (150,086)	\$ -	\$ -	\$ -	\$ -	\$ (170,792)	\$ -	\$ (1)	\$ (177,665)	\$ -

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
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	Preschool 619 Fy 2019	Preschool 619 Fy 20	Preschool 619 Fy 21	Title IV Student Support Fy18	Title IV Student Support	Title IV Innovation Grant	Title IV Fy20	Title II Part A Pbl Training	Title II Teacher Leaders Bootcamp	Title II Part A 2017-19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (50,836)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	32,863	11,875	-	87,972	9,549	-	-	-	-	237,888
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	32,863	11,875	-	87,972	9,549	-	-	-	-	237,888
Disbursements:										
Instruction	36,106	12,823	-	7,613	5,000	-	-	-	-	237,888
Support services	-	-	-	30,166	4,549	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	36,106	12,823	-	37,779	9,549	-	-	-	-	237,888
Excess (deficiency) of receipts over disbursements	(3,243)	(948)	-	50,193	-	-	-	-	-	-
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	(3,243)	(948)	-	50,193	-	-	-	-	-	-
Cash and investments - ending	\$ (3,243)	\$ (948)	\$ -	\$ (643)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
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	Title II Part A 2018-20	Title II Part A 2019-21	Title III 2017-18	Title III 2018-19	Title III 2019-20	Title III 2020-21	Elementary And Secondary School Emergenc	Federal Stimulus - 18002 Governor's Emer	Federal Stimulus - 18003 Educ. Stab Reli	Fema Covid-19 Assistance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (2,583)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	251,683	-	2,581	15,934	33,331	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	251,683	-	2,581	15,934	33,331	-	-	-	-	-
Disbursements:										
Instruction	251,683	-	819	11,515	35,143	-	-	-	-	-
Support services	-	-	1,762	1,837	3,267	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	251,683	-	2,581	13,352	38,410	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	2,582	(5,079)	-	-	-	-	-
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	-	-	-	2,582	(5,079)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (1)	\$ (5,079)	\$ -	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
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	Tsl Incentive 2018-19	Tsl Incentive 2019-20	Drug Free Coalition 2017- 22	Cops Svpp Grant	Tsl Incentive 2020-21	Petty Cash	Prepaid School Lunch	Payroll Withholding	Totals
Cash and investments - beginning	\$ (357,475)	\$ -	\$ (25,297)	\$ -	\$ -	\$ 50	\$ -	\$ 140,763	\$ 23,865,959
Receipts:									
Local sources	-	-	-	-	-	-	-	12,300,105	38,797,611
State sources	-	-	-	-	-	-	-	-	49,483,481
Federal sources	714,875	1,029,330	170,425	-	-	-	-	-	9,339,795
Interfund loans	-	-	-	-	-	-	-	-	1,400,000
Other receipts	-	-	-	-	-	-	595,072	-	620,811
Total receipts	714,875	1,029,330	170,425	-	-	-	595,072	12,300,105	99,641,699
Disbursements:									
Instruction	-	-	-	-	-	-	-	12,272,180	46,016,548
Support services	357,400	1,289,502	102,298	-	-	-	477,899	-	29,602,641
Noninstructional services	-	-	-	-	-	-	-	-	4,854,517
Facilities acquisition and construction	-	-	-	-	-	-	-	-	4,826,934
Debt services	-	-	-	-	-	-	-	-	13,481,938
Nonprogrammed charges	-	-	-	-	-	-	-	-	153,172
Interfund loans	-	-	-	-	-	-	-	-	1,404,000
Total disbursements	357,400	1,289,502	102,298	-	-	-	477,899	12,272,180	100,339,750
Excess (deficiency) of receipts over disbursements	357,475	(260,172)	68,127	-	-	-	117,173	27,926	(698,051)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	47,176
Transfers in	-	-	-	-	-	-	-	-	12,946,163
Transfers out	-	-	-	-	-	-	-	-	(12,946,163)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	47,176
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	357,475	(260,172)	68,127	-	-	-	117,173	27,926	(650,875)
Cash and investments - ending	\$ -	\$ (260,172)	\$ 42,830	\$ -	\$ -	\$ 50	\$ 117,173	\$ 168,689	\$ 23,215,084

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	Operating		Debt Service	Operations	Local Rainy Day	2015 Liberty Renovation	2016 Campus Outdoor Facilities	Dtse Phase Iv Renovations	Guaranteed Energy Savings Project	School Lunch
	Education	Referendum Tax Levy								
Cash and investments - beginning	\$ 5,332,562	\$ 1,793,748	\$ 1,008,994	\$ 7,453,354	\$ 4,770,542	\$ 6,078	\$ 15,476	\$ (43,221)	\$ -	\$ 1,404,353
Receipts:										
Local sources	197,226	6,706,176	20,047,923	7,132,895	1,065	-	-	106	1,384	183,690
State sources	48,857,649	-	-	-	-	-	-	-	-	26,319
Federal sources	-	-	-	-	-	-	-	-	-	3,429,558
Interfund loans	-	-	-	-	700,000	-	-	-	-	-
Other receipts	1,532	98	-	50	-	-	-	-	-	1,909
Total receipts	49,056,407	6,706,274	20,047,923	7,132,945	701,065	-	-	106	1,384	3,641,476
Disbursements:										
Instruction	30,886,643	-	-	-	-	-	-	-	-	-
Support services	7,868,575	4,450,468	800	10,402,386	-	-	-	-	-	70,875
Noninstructional services	567,949	-	-	373,798	-	-	-	-	-	3,126,326
Facilities acquisition and construction	-	601,613	-	2,394,714	1,211,879	-	15,476	(43,114)	1,000,000	131,160
Debt services	-	-	13,704,250	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	700,000	-	-	-	-	-	-	-	-
Total disbursements	39,323,167	5,752,081	13,705,050	13,170,898	1,211,879	-	15,476	(43,114)	1,000,000	3,328,361
Excess (deficiency) of receipts over disbursements	9,733,240	954,193	6,342,873	(6,037,953)	(510,814)	-	(15,476)	43,220	(998,616)	313,115
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	1,000,000	-
Sale of capital assets	-	-	-	11,767	-	-	-	-	-	-
Transfers in	62,228	-	-	9,733,953	250,000	-	-	-	-	900,000
Transfers out	(7,488,954)	-	(3,061,710)	(341,380)	-	(6,078)	-	-	-	(910,088)
Total other financing sources (uses)	(7,426,726)	-	(3,061,710)	9,404,340	250,000	(6,078)	-	-	1,000,000	(10,088)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,306,514	954,193	3,281,163	3,366,387	(260,814)	(6,078)	(15,476)	43,220	1,384	303,027
Cash and investments - ending	\$ 7,639,076	\$ 2,747,941	\$ 4,290,157	\$ 10,819,741	\$ 4,509,728	\$ -	\$ -	\$ (1)	\$ 1,384	\$ 1,707,380

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	Curricular Materials Rental	Worker'S Comp Self-Insurance	Levy Excess	Tuition Based Preschool	Lowe'S Toolbox For Education	Ciesc Pd Grant	Pltw Gateway Computer Science	Media Ctr Enhancement 2019-20	Ciesc 2019-20 Grant	Media Center Enhancement 2020-21
Cash and investments - beginning	\$ 698,531	\$ 355,001	\$ 22,000	\$ 117,146	\$ 1,363	\$ 895	\$ 5,000	\$ 3,493	\$ 3,133	\$ -
Receipts:										
Local sources	339,901	(6,256)	-	266,965	-	-	-	-	-	10,500
State sources	320,646	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	448	-	-	-	-	-	-	-	-	-
Total receipts	660,995	(6,256)	-	266,965	-	-	-	-	-	10,500
Disbursements:										
Instruction	150	16,864	-	246,313	-	-	3,225	-	-	-
Support services	1,672,850	111,279	-	2,538	-	648	-	3,493	-	7,368
Noninstructional services	-	752	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,363	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,673,000	128,895	-	248,851	1,363	648	3,225	3,493	-	7,368
Excess (deficiency) of receipts over disbursements	(1,012,005)	(135,151)	-	18,114	(1,363)	(648)	(3,225)	(3,493)	-	3,132
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	126	-	-	-	-	-	-	-	-	-
Transfers in	600,686	212,896	-	-	-	-	-	-	-	-
Transfers out	(150,162)	-	(22,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	450,650	212,896	(22,000)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(561,355)	77,745	(22,000)	18,114	(1,363)	(648)	(3,225)	(3,493)	-	3,132
Cash and investments - ending	\$ 137,176	\$ 432,746	\$ -	\$ 135,260	\$ -	\$ 247	\$ 1,775	\$ -	\$ 3,133	\$ 3,132

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	Indianapolis E- Learning Grant	Drug Free Marion County	Lisc / Nfl Grant	Coca-Cola Bottling	District Raisers	Drug Coalition Fund	Lily Counseling Initiative li	Prevention Matters li	Lumina Foundation/Wn	Mccracken Donation/Wn
Cash and investments - beginning	\$ 68,356	\$ -	\$ -	\$ 11,655	\$ 951	\$ -	\$ 279,779	\$ 10,555	\$ 908	\$ 971
Receipts:										
Local sources	-	5,924	250,000	42,150	-	-	-	88,220	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,414	-	-	-	-	-
Total receipts	-	5,924	250,000	42,150	5,414	-	-	88,220	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	68,356	-	-	20,137	4,970	-	144,623	98,575	-	-
Noninstructional services	-	7,064	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	250,000	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	68,356	7,064	250,000	20,137	4,970	-	144,623	98,575	-	-
Excess (deficiency) of receipts over disbursements	(68,356)	(1,140)	-	22,013	444	-	(144,623)	(10,355)	-	-
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(68,356)	(1,140)	-	22,013	444	-	(144,623)	(10,355)	-	-
Cash and investments - ending	\$ -	\$ (1,140)	\$ -	\$ 33,668	\$ 1,395	\$ -	\$ 135,156	\$ 200	\$ 908	\$ 971

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	West Newton Umc Donation	Hometown Grant - Ms	Cell Computer Science Pathway	City Of Indianapolis Grant	Police Continuing Education	Richard H. Crosser Scholarship	Formative Assessment	Medicaid Reimbursement	Medicaid/Cummi ns Pbis 2016-17	Secured Schools Safety Grant
Cash and investments - beginning	\$ 1,578	\$ 2,180	\$ 531	\$ 59,536	\$ 308	\$ -	\$ 51,975	\$ 379,806	\$ -	\$ (1,767)
Receipts:										
Local sources	4,000	-	-	25,000	-	1,950	-	177	-	-
State sources	-	-	-	-	-	-	68,605	327,441	-	126,082
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	4,000	-	-	25,000	-	1,950	68,605	327,618	-	126,082
Disbursements:										
Instruction	2,489	2,181	-	-	-	-	-	91,236	-	-
Support services	-	-	532	440	-	-	120,580	178,609	-	100,000
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	24,315
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	1,950	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,489	2,181	532	440	-	1,950	120,580	269,845	-	124,315
Excess (deficiency) of receipts over disbursements	1,511	(2,181)	(532)	24,560	-	-	(51,975)	57,773	-	1,767
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(62,228)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(62,228)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,511	(2,181)	(532)	24,560	-	-	(51,975)	(4,455)	-	1,767
Cash and investments - ending	\$ 3,089	\$ (1)	\$ (1)	\$ 84,096	\$ 308	\$ -	\$ -	\$ 375,351	\$ -	\$ -

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	Alternative Ed 19-20	Alternative Education 2020- 21	Early Intervention Grant 2018-19	Early Intervention Grant 2020-21	Nesp 2018-19	Nesp 2019-20	Nesp 2020-21	Career And Technical Performance Grant	Performance Based Awards	High Ability Students
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,786	\$ -	\$ 8,377	\$ (1)	\$ 14,259
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	126,464	-	17,221	-	-	167,058	-	248,310	48,264
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	126,464	-	17,221	-	-	167,058	-	248,310	48,264
Disbursements:										
Instruction	-	126,464	-	17,221	-	87,780	40,005	-	248,311	43,164
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	3,005	2,415	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	8,377	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	126,464	-	17,221	-	90,785	42,420	8,377	248,311	43,164
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(90,785)	124,638	(8,377)	(1)	5,100
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(90,785)	124,638	(8,377)	(1)	5,100
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 124,638	\$ -	\$ (2)	\$ 19,359

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	State Connectivity Grant	Project Lead The Way	Summer Elearning Grant	Liability Insurance Claim	Teacher Residency Planning	Technology Initiatives	Title I Sig 2018- 19	Title I Sig 2019- 20	Title I Sig	Title I 2018-19
Cash and investments - beginning	\$ 11,819	\$ (4,800)	\$ -	\$ 28,307	\$ -	\$ (300,324)	\$ -	\$ (9,221)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	7,909	-	-	-	1,000	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	16,077	-	-	-	-	-	-
Total receipts	7,909	-	-	16,077	1,000	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	8,104	-	-	6,721	1,000	-	-	(9,222)	2,815	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	9,797	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,104	-	-	16,518	1,000	-	-	(9,222)	2,815	-
Excess (deficiency) of receipts over disbursements	(195)	-	-	(441)	-	-	-	9,222	(2,815)	-
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	300,324	-	-	-	-
Transfers out	-	-	-	(17,488)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(17,488)	-	300,324	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(195)	-	-	(17,929)	-	300,324	-	9,222	(2,815)	-
Cash and investments - ending	\$ 11,624	\$ (4,800)	\$ -	\$ 10,378	\$ -	\$ -	\$ -	\$ 1	\$ (2,815)	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Title I 2019-20	Title I 2020-21	Advancing Racial Equity	Adv Racial Equity	Mckinney Vento	Part B 611 Fy 2020	Part B 611 Fy 2021	Part B 611 Fy 2018	Part B 611 Fy 2019	Preschool 619 Fy 2018
Cash and investments - beginning	\$ (150,086)	\$ -	\$ -	\$ -	\$ -	\$ (170,792)	\$ -	\$ (1)	\$ (177,665)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	498,855	1,022,109	991	2,022	19,920	1,243,517	328,130	-	292,149	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	498,855	1,022,109	991	2,022	19,920	1,243,517	328,130	-	292,149	-
Disbursements:										
Instruction	30,735	147,432	-	-	-	777,971	213,023	-	34,865	-
Support services	310,625	980,139	991	2,022	19,920	369,677	138,194	-	79,619	-
Noninstructional services	7,409	37,077	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	348,769	1,164,648	991	2,022	19,920	1,147,648	351,217	-	114,484	-
Excess (deficiency) of receipts over disbursements	150,086	(142,539)	-	-	-	95,869	(23,087)	-	177,665	-
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	150,086	(142,539)	-	-	-	95,869	(23,087)	-	177,665	-
Cash and investments - ending	\$ -	\$ (142,539)	\$ -	\$ -	\$ -	\$ (74,923)	\$ (23,087)	\$ (1)	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Preschool 619 Fy 2019	Preschool 619 Fy 20	Preschool 619 Fy 21	Title IV Student Support Fy18	Title IV Student Support	Title IV Innovation Grant	Title IV Fy20	Title II Part A Pbl Training	Title II Teacher Leaders Bootcamp	Title II Part A 2017-19
Cash and investments - beginning	\$ (3,243)	\$ (948)	\$ -	\$ (643)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	17,156	28,134	25,850	15,920	59,767	29,505	20,013	1,000	3,251	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	17,156	28,134	25,850	15,920	59,767	29,505	20,013	1,000	3,251	-
Disbursements:										
Instruction	13,913	29,027	29,312	12,273	44,456	21,505	17,723	-	3,251	-
Support services	-	-	-	3,005	20,153	12,000	3,735	1,000	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	13,913	29,027	29,312	15,278	64,609	33,505	21,458	1,000	3,251	-
Excess (deficiency) of receipts over disbursements	3,243	(893)	(3,462)	642	(4,842)	(4,000)	(1,445)	-	-	-
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,243	(893)	(3,462)	642	(4,842)	(4,000)	(1,445)	-	-	-
Cash and investments - ending	\$ -	\$ (1,841)	\$ (3,462)	\$ (1)	\$ (4,842)	\$ (4,000)	\$ (1,445)	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Title II Part A 2018-20	Title II Part A 2019-21	Title III 2017-18	Title III 2018-19	Title III 2019-20	Title III 2020-21	Elementary And Secondary School Emergenc	Federal Stimulus - 18002 Governor's Emer	Federal Stimulus - 18003 Educ. Stab Reli	Fema Covid-19 Assistance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (1)	\$ (5,079)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	262,973	-	1,516	18,049	37,129	-	127,035	1,092,948	80,974
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	262,973	-	1,516	18,049	37,129	-	127,035	1,092,948	80,974
Disbursements:										
Instruction	-	-	-	1,517	12,857	41,661	1,581	-	705,686	-
Support services	-	262,973	-	-	259	-	315,460	-	411,807	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	127,035	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	262,973	-	1,517	13,116	41,661	317,041	127,035	1,117,493	-
Excess (deficiency) of receipts over disbursements	-	-	-	(1)	4,933	(4,532)	(317,041)	-	(24,545)	80,974
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(1)	4,933	(4,532)	(317,041)	-	(24,545)	80,974
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (2)	\$ (146)	\$ (4,532)	\$ (317,041)	\$ -	\$ (24,545)	\$ 80,974

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Tsl Incentive 2018-19	Tsl Incentive 2019-20	Drug Free Coalition 2017- 22	Cops Svpp Grant	Tsl Incentive 2020-21	Petty Cash	Prepaid School Lunch	Payroll Withholding	Totals
Cash and investments - beginning	\$ -	\$ (260,172)	\$ 42,830	\$ -	\$ -	\$ 50	\$ 117,173	\$ 168,689	\$ 23,215,084
Receipts:									
Local sources	-	-	-	-	-	-	-	-	35,298,996
State sources	-	-	-	-	-	-	-	-	50,342,968
Federal sources	-	1,150,938	44,293	149,919	382,995	-	-	-	10,386,616
Interfund loans	-	-	-	-	-	-	-	-	700,000
Other receipts	-	-	-	-	-	-	142,992	12,171,132	12,339,652
Total receipts	-	1,150,938	44,293	149,919	382,995	-	142,992	12,171,132	109,068,232
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	33,950,834
Support services	-	890,766	110,116	149,919	607,429	-	-	-	30,027,329
Noninstructional services	-	-	-	-	-	-	-	-	4,125,795
Facilities acquisition and construction	-	-	-	-	-	-	-	-	5,732,615
Debt services	-	-	-	-	-	-	-	-	13,704,250
Nonprogrammed charges	-	-	-	-	-	-	115,446	12,159,331	12,276,727
Interfund loans	-	-	-	-	-	-	-	-	700,000
Total disbursements	-	890,766	110,116	149,919	607,429	-	115,446	12,159,331	100,517,550
Excess (deficiency) of receipts over disbursements	-	260,172	(65,823)	-	(224,434)	-	27,546	11,801	8,550,682
Other financing sources (uses)									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	1,000,000
Sale of capital assets	-	-	-	-	-	-	-	-	11,893
Transfers in	-	-	-	-	-	-	-	-	12,060,087
Transfers out	-	-	-	-	-	-	-	-	(12,060,088)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	1,011,892
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	260,172	(65,823)	-	(224,434)	-	27,546	11,801	9,562,574
Cash and investments - ending	\$ -	\$ -	\$ (22,993)	\$ -	\$ (224,434)	\$ 50	\$ 144,719	\$ 180,490	\$ 32,777,658

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METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2021

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 2,753,070</u>	<u>\$ 298,936</u>

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 SCHEDULE OF LEASES AND DEBT
 June 30, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Decatur Twp Multi-School Building Corp	DTSE 2nd & 3rd Floor Renovation - 2017	\$ 165,000	2/24/2015	1/15/2028
Decatur Twp Multi-School Building Corp	DTSE 2nd Floor Renovation - 2016	240,000	2/24/2015	1/15/2027
Decatur Twp Multi-School Building Corp	DTSE 3rd Floor & Cafeteria Reno - 2019	320,000	11/13/2018	1/15/2030
Decatur Twp Multi-School Building Corp	DELIC Construction SD & WN Reno DCHS Outdoor Facility - 2016	6,462,500	9/15/2016	1/15/2023
Decatur Twp Multi-School Building Corp	High School & DTSE Renovation - 2015	6,250,000	2/24/2015	1/15/2029
MSD of Decatur Township	IP Phone & Software Lease	116,620	5/17/2019	6/17/2023
MSD of Decatur Township	i-Pad Phase 1 2nd Lease	209,226	4/20/2018	11/15/2021
MSD of Decatur Township	i-Pad Phase 2 2nd Lease	149,202	1/15/2019	11/15/2021
MSD of Decatur Township	DCHS & DELIC GESA Equipment Lease	111,443	11/20/2020	11/20/2030
MSD of Decatur Township	i-Pad Districtwide Lease	<u>211,151</u>	4/15/2021	5/15/2024
Total governmental activities		<u>14,235,142</u>		
Total of annual lease payments		<u>\$ 14,235,142</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General Obligation Bonds	MSD of Decatur Township GO Bonds LEE Addition - 2015	\$ 1,055,000	\$ 273,988
Notes and Loans Payable	Common School - A0420	139,495	74,630
Notes and Loans Payable	Common School - A0425	<u>300,000</u>	<u>210,000</u>
Total governmental activities		<u>1,494,495</u>	<u>558,618</u>
Totals		<u>\$ 1,494,495</u>	<u>\$ 558,618</u>

METROPOLITAN SCHOOL DISTRICT OF DECATUR TOWNSHIP
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 5,215,992
Buildings	226,602,480
Improvements other than buildings	10,780,112
Machinery, equipment, and vehicles	<u>16,543,673</u>
Total governmental activities	<u>259,142,257</u>
Total capital assets	<u><u>\$ 259,142,257</u></u>

OTHER REPORTS

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