

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GREENSBURG COMMUNITY SCHOOLS

DECATUR COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED
02/24/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Andrea Phillips	07-01-20 to 06-30-23
Superintendent of Schools	Thomas Hunter	07-01-20 to 06-30-23
President of the School Board	Mark Wolter Christy Norton	07-01-20 to 06-30-22 07-01-22 to 06-30-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GREENSBURG COMMUNITY SCHOOLS, DECATUR COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Greensburg Community Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation as of June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, as of June 30, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the School Corporation, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2023, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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

February 13, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

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.

GREENSBURG COMMUNITY SCHOOLS
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Education	\$ 3,965,675	\$ 15,221,490	\$ 13,133,850	\$ (1,650,000)	\$ 4,403,315	\$ 16,017,947	\$ 13,968,349	\$ (1,434,130)	\$ 5,018,783
Debt Service	1,313,808	3,070,490	3,130,920	111,816	1,365,194	2,921,539	2,875,000	(6,075)	1,405,658
Operations	3,094,882	4,585,750	5,803,720	1,650,000	3,526,912	4,679,098	5,190,923	1,374,281	4,389,368
Local Rainy Day	1,267,885	200,000	18,191	-	1,449,694	-	-	-	1,449,694
Corporation Upgrades Project 2020	-	3,914	160,529	3,700,000	3,543,385	1,288	3,394,097	-	150,576
School Lunch	162,850	1,256,882	1,235,080	-	184,652	1,488,121	1,352,301	-	320,472
Curricular Materials Rental	403,948	252,441	285,966	78,668	449,091	366,238	378,991	71,794	508,132
Educational License Plates	3,544	19	-	-	3,563	-	-	-	3,563
GCSC Community Foundation Awards	36	-	-	-	36	-	-	-	36
Jr Hi Plastic Bag Mats Grant	24	-	-	-	24	-	10	-	14
JH Esports Grant	14	-	14	-	-	-	-	-	-
Elementary Nurse's Clinic Donation	710	-	710	-	-	-	-	-	-
Knights Of St. John Spec. Ed. Donation-Elem	822	2,252	2,455	-	619	2,659	1,354	-	1,924
Kula Loyalty Program	5	-	5	-	-	-	-	-	-
National Energy Foundation Grant	180	-	180	-	-	-	-	-	-
Childress Foundation Music Grant	-	3,302	3,303	-	(1)	8,851	8,851	-	(1)
Honda Donation	955	-	510	-	445	-	445	-	-
Smith Foundation Kindergarten Grant	-	847	847	-	-	1,256	1,242	-	14
Jewell Chambers Library	66	-	-	-	66	-	66	-	-
Thank A Teacher Grant	669	4,342	4,281	-	730	1,623	1,670	-	683
Project Lead The Way Grant	1,200	-	1,200	-	-	500	500	-	-
Eco Challenge - Tri-Kappa Donation	1,500	-	-	-	1,500	-	-	-	1,500
JH FCA Grant	500	500	-	-	1,000	746	100	-	1,646
DCUF Covid-19 Eri Grant (Nurse)	-	10,000	10,000	-	-	-	-	-	-
GCSEF Teacher Grant	-	1,750	250	-	1,500	-	1,147	-	353
Jr High Library Books Grant (Emly)	-	75	-	-	75	-	75	-	-
Elementary Classroom Supplies Donation	-	250	250	-	-	-	-	-	-
DCUF Covid-19 Eri Grant (Water Stations)	-	6,810	6,810	-	-	-	-	-	-
Red Ribbon Week Grant	-	2,165	2,165	-	-	5,816	5,146	-	670
Library Raiser (Collective Goods)	-	357	-	-	357	-	341	-	16
The Daniel W. Sallee Trust Band Equipment	-	125,094	-	-	125,094	125	3,067	-	122,152
Virtual Learning Donation (Napoleon State)	-	2,000	70	-	1,930	-	1,930	-	-
The Daniel W. Sallee Trust (Hs Eca)	-	250,000	250,000	-	-	-	-	-	-
Occupational Therapy Donation (For M Montgomery)	-	500	-	-	500	-	470	-	30
Ag Building Meeting Room Donation	-	2,200	2,200	-	-	-	-	-	-
U Of I Recn Conf Speaker Grant	-	-	-	-	-	75	75	-	-
Elementary Choir Program (Dccf) Grant	-	-	-	-	-	1,500	1,500	-	-
Ag Dept Engine Project (Dccf) Grant	-	-	-	-	-	3,680	3,680	-	-
Pirate Preschool (Dec Co Redev Comm)	-	-	-	-	-	250,000	-	-	250,000
Tebbe-Elem Playground	-	-	-	-	-	250,411	106,466	-	143,945
Ag Landscape Software	-	-	-	-	-	1,600	1,600	-	-
Napoleon State Bank Donation	-	-	-	-	-	1,500	1,500	-	-
Remax Donation - Elem	-	-	-	-	-	500	205	-	295
Ag Field Of Interest	-	-	-	-	-	900	-	-	900
Computer Science Champs	-	528	528	-	-	-	-	-	-
Greensburg Prevention Group Local	-	-	-	-	-	-	667	-	(667)

GREENSBURG COMMUNITY SCHOOLS
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Goddard Scholarship	190,624	21,930	11,737	-	200,817	19,558	10,390	-	209,985
Goddard Prize Endowments	178,110	21,930	12,981	-	187,059	19,558	11,939	-	194,678
Risk Scholarship	619	-	619	-	-	-	-	-	-
Shriver Scholarship	17,961	5	500	-	17,466	5	500	-	16,971
Class Of '21 Scholarship	214	-	-	-	214	-	-	-	214
Class Of '59 '60 '61 & '63	451	-	451	-	-	-	-	-	-
Freeland Award	562	-	-	-	562	-	-	-	562
Robert French Scholarship	31,253	109	1,000	-	30,362	109	2,000	-	28,471
Goodman Memorial Scholarship	2,118	1	-	-	2,119	1	-	-	2,120
Sara Kinker Memorial Scholar	9,440	3	500	-	8,943	2	1,000	-	7,945
Lillian Knox Scholarship	6,084	2	-	-	6,086	2	500	-	5,588
Lowe's Scholarship	21,234	6	1,000	-	20,240	6	1,000	-	19,246
Mowrey Awards	3,208	1	-	-	3,209	1	-	-	3,210
Sefton Scholarship	991	-	-	-	991	-	-	-	991
Remy Scholarship	20,029	6	2,000	-	18,035	5	2,000	-	16,040
Jean Childress Music Trust	1,000	-	-	-	1,000	-	-	-	1,000
Picker Scholarship	7,842	2	3,000	-	4,844	1	3,000	-	1,845
Phil Chapple Ag Scholarship	1,663	-	500	-	1,163	-	500	-	663
Versiti Blood Drive Scholarship	-	260	260	-	-	-	-	-	-
The Daniel W. Sallee Trust Scholarship	-	125,094	-	-	125,094	125	-	-	125,219
Paul Duane Collins Track Scholarship	-	10,002	-	-	10,002	3	400	-	9,605
Russell & Nancy Wilhoit Academic & Leadership	-	-	-	-	-	1,000	-	-	1,000
Formative Assessment	-	21,285	21,285	-	-	26,230	22,078	-	4,152
Special Education Excess Costs	(14,764)	175,751	176,247	-	(15,260)	183,073	183,786	-	(15,973)
Student Learning And Recovery Grant Prog	-	-	-	-	-	2,600	4,722	-	(2,122)
Teacher Quality Improvement Program	-	1,999	1,999	-	-	-	-	-	-
Ford Next Gen Pbl	-	1,000	1,000	-	-	-	-	-	-
Learning Center	(5,504)	81,700	92,168	-	(15,972)	87,225	95,052	-	(23,799)
Early Education Matching Grant	(6,994)	160,412	159,661	-	(6,243)	6,643	400	-	-
Medicaid Reimbursement - State	-	-	-	-	-	9,079	-	(5,870)	3,209
Secured Schools Safety Grant	5,003	57,490	62,287	-	206	111,110	106,870	-	4,446
Stem Acceleration Grant	(2,400)	48,109	63,676	-	(17,967)	17,967	-	-	-
Stem Acceleration Grant (Cohort 5)	-	41,926	44,311	-	(2,385)	33,797	31,412	-	-
Stem Acceleration Grant (Cohort 6)	-	-	-	-	-	9,617	10,117	-	(500)
Robots4Autism Grant	-	-	-	-	-	53,846	53,846	-	-
Early Intervention Grant 2020-2021	-	6,503	6,467	-	36	-	36	-	-
Nesp Grant 19-20	7,722	-	7,722	-	-	-	-	-	-
Nesp Grant 2020-2021	-	10,050	10,024	-	26	-	26	-	-
Nesp Grant 2021-2022	-	-	-	-	-	12,513	12,513	-	-
Career And Technical Performance Grant	21,466	-	-	-	21,466	-	6,384	-	15,082
Teacher Appreciation Grant	-	-	-	-	-	77,693	77,693	-	-
High Ability Students	23,788	28,373	43,255	-	8,906	32,459	38,885	-	2,480
State Connectivity Grant	5,868	7,909	5,868	-	7,909	3,540	4,470	-	6,979
Digital Learning Grant Fy 19	-	9,390	9,390	-	-	750	750	-	-

GREENSBURG COMMUNITY SCHOOLS
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 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Digital Learning Grant Fy 20	(1,000)	25,000	24,000	-	-	-	-	-	-
Teacher Leaders Bootcamp Grant	85	600	685	-	-	-	-	-	-
Stop School Violence Grant	-	-	-	-	-	4,663	7,970	-	(3,307)
Title I 19-20	(11,880)	53,366	41,486	-	-	-	-	-	-
Title I 20-21	-	357,890	407,633	-	(49,743)	100,594	50,851	-	-
Title I 21-22	-	-	-	-	-	340,381	371,903	-	(31,522)
IDEA 19-20	(35,310)	61,943	26,633	-	-	-	-	-	-
Pre-School Grant 19-20	(82)	2,856	2,774	-	-	-	-	-	-
IDEA 20-21	-	500,890	534,831	-	(33,941)	47,839	13,898	-	-
Pre-School Grant 20-21	-	11,027	11,413	-	(386)	3,472	3,086	-	-
IDEA 21-22	-	-	-	-	-	508,683	545,415	-	(36,732)
Pre-School Grant 21-22	-	-	-	-	-	14,452	14,452	-	-
Title IV 18-20	-	6,389	6,389	-	-	-	-	-	-
Title IV 19-21	-	29,869	29,869	-	-	6,650	6,650	-	-
Title IV 20-22	-	1,167	1,167	-	-	1,956	3,706	-	(1,750)
Career And Technical Education Grant	-	4,545	4,545	-	-	-	-	-	-
Medicaid Reimbursement - Federal	-	-	-	-	-	23,937	1,548	-	22,389
Teacher Leader Bootcamp (St. Mary's)	-	-	-	-	-	3,000	3,000	-	-
Title II A 2018-20	(1,732)	16,017	14,285	-	-	-	-	-	-
Title II A 2019-2021	(1,184)	31,045	80,100	-	(50,239)	61,209	10,970	-	-
Title II A 2020-2022	-	4,724	15,709	-	(10,985)	78,904	67,919	-	-
Title II 2021-2023	-	-	-	-	-	2,883	13,633	-	(10,750)
ARP IDEA	-	-	-	-	-	1,938	8,789	-	(6,851)
ARP IDEA Preschool	-	-	-	-	-	-	8,251	-	(8,251)
Elementary And Secondary School Emergency Relief III	-	-	-	-	-	948,554	1,012,895	-	(64,341)
Elementary And Secondary School Emergency Relief II	-	3,443	452,753	-	(449,310)	972,872	543,835	-	(20,273)
Federal Stimulus - 18002 Governor's Emergency Edu. Relief	-	59,402	69,657	-	(10,255)	37,082	32,577	-	(5,750)
Federal Stimulus - 18003 Educ. Stab Relief	69,855	461,578	527,992	-	3,441	74,542	75,675	-	2,308
Rural Early College Network	(10,858)	18,109	7,251	-	-	-	-	-	-
Rural Early College Network Year 2	-	13,579	13,693	-	(114)	21,088	20,974	-	-
Rural Early College Network Year 3	-	-	-	-	-	23,050	41,403	-	(18,353)
Federal Tax	-	970,002	970,002	-	-	1,042,176	1,042,176	-	-
Oasdi Tax	-	746,590	746,590	-	-	791,412	791,412	-	-
Medicare Tax	-	174,663	174,663	-	-	185,197	185,197	-	-
State Tax	24,559	376,468	362,969	-	38,058	400,638	406,212	-	32,484
County Tax	16,541	255,658	246,277	-	25,922	273,526	277,089	-	22,359
Teacher Retirement (Trf)	-	944	944	-	-	946	946	-	-
Public Employees' Ret. (Perf)	(297)	90,008	90,609	-	(898)	91,563	91,864	-	(1,199)
Cafe Employer Share Health	14,881	73,589	92,175	-	(3,705)	59,445	57,226	-	(1,486)
Dunn Insurance*Retiree/Cobra	6,620	5,213	11,833	-	-	5,054	5,054	-	-
Dunn Health Insurance	46,170	525,988	531,102	-	41,056	483,279	485,663	-	38,672
Cafeteria Dunn Health	2,907	16,123	17,780	-	1,250	11,168	12,523	-	(105)
Long Term Disability	-	157	157	-	-	159	159	-	-

GREENSBURG COMMUNITY SCHOOLS
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 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Term Life-Certified	-	153	153	-	-	155	155	-	-
Classified Term Life	-	133	133	-	-	149	149	-	-
Valic Annuity	(64)	389,923	389,859	-	-	385,592	385,656	-	(64)
Roth 403B	-	7,425	7,425	-	-	43,938	43,938	-	-
Colonial Insurance S/125	58	11,002	10,930	-	130	8,986	9,116	-	-
Colonial Insurance	-	10,863	10,823	-	40	9,257	9,297	-	-
Dunn Flex Med Reimbursement	-	39,448	39,448	-	-	31,066	31,066	-	-
Dunn Flex Dependent Care	-	19,283	19,283	-	-	19,856	19,856	-	-
Dunn Flex Service Fees	-	930	930	-	-	703	514	-	189
Sunlife	79	1,461	1,519	-	21	1,250	1,266	-	5
Trustmark	101	10,209	10,209	-	101	9,466	9,567	-	-
Aflac/S-125	14	365	365	-	14	182	196	-	-
Dental Insurance	198	50,332	50,153	-	377	54,980	54,799	-	558
American Fidelity - Post Tax	(8)	62,783	62,775	-	-	64,500	64,409	-	91
American Fidelity - Pre-Tax	-	46,649	46,649	-	-	42,960	42,877	-	83
American Fidelity - Cafeteria	-	2,184	2,184	-	-	2,670	2,704	-	(34)
American Fidelity - Hsa	-	41,488	41,488	-	-	61,100	61,100	-	-
Vision Insurance	-	10,425	10,364	-	61	10,789	10,755	-	95
Decatur County United	-	3,500	3,500	-	-	3,626	3,626	-	-
Greensburg Teachers Assc	-	33,146	33,146	-	-	-	-	-	-
Greensburg Foundation	(5)	3,822	3,817	-	-	3,837	3,847	-	(10)
Wage Assignments	-	11,342	11,342	-	-	48,880	48,880	-	-
Misc Clearing Account	529	678	642	-	565	212,484	212,446	-	603
Laptop Repairs	11,076	3,183	13,748	-	511	7,394	1,856	-	6,049
ID Badges	90	10	-	-	100	5	-	-	105
Prepaid School Lunch	51,730	160,252	183,567	-	28,415	143,729	150,257	-	21,887
Totals	\$ 10,929,934	\$ 31,655,037	\$ 31,266,360	\$ 3,890,484	\$ 15,209,095	\$ 34,504,357	\$ 35,367,290	\$ -	\$ 14,346,162

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

GREENSBURG COMMUNITY SCHOOLS
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.

GREENSBURG COMMUNITY SCHOOLS
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.

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.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

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.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. Teachers' Retirement Fund

Plan Descriptions

The Indiana Teachers' Hybrid Plan (TRF Hybrid) consists of two components: Indiana Teachers' Pre-1996 Defined Benefit Account (Teachers' Pre-1996 DB) or Indiana Teachers' 1996 Defined Benefit Account (Teachers' 1996 DB) the monthly employer-funded defined benefit components, along with the Indiana Teachers' Defined Contribution Account (TRF DC), the defined contribution component. Generally, members hired before 1996 participate in the Teachers' Pre-1996 DB and members hired after 1995 participate in the Teachers' 1996 DB.

The Teachers' 1996 DB is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in the Teachers' 1996 DB.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

The Teachers' Pre-1996 DB is a pay-as-you-go, cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. Membership in the Teachers' Pre-1996 DB is closed to new entrants.

The TRF DC is a multiple-employer defined contribution plan providing supplemental retirement benefits to Teachers' 1996 DB and Teachers' Pre-1996 DB members.

The Retirement Savings Plan for Public Teachers (My Choice) is a multiple-employer defined contribution plan. New employees hired after June 30, 2019, have a one-time election to join either the TRF Hybrid plan that is not closed to new entrants or the My Choice plan.

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the plan when applicable.

Financial Report

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

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

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.

Contributions for the defined contribution component of TRF Hybrid are determined by statute and the INPRS Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

My Choice plan is funded with employer contributions and member contributions. The employer contributions must equal the contribution rate for monthly employer-funded defined benefit components of TRF Hybrid. The amount deposited into the employer contribution subaccount for the member is the normal cost of participation. The variable rate contribution can be no less than 3 percent. Member contributions are determined by statute and the Board at 3 percent of covered payroll. The employer must make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

GREENSBURG COMMUNITY SCHOOLS
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is primarily a result of funds being set up for reimbursable grants which were not received by June 30, 2021 and 2022. The Learning Center fund balance is negative due to the School Corporation's inability to rent out the space due to the COVID-19 pandemic. Payroll withholding funds were negative due to timing differences.

Note 8. Restatements

For the year ended June 30, 2021, a change has been made to one 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 the restated beginning balance:

Fund	Balance as of June 30, 2020	Prior Period Adjustment	Balance as of July 1, 2020
Prepaid School Lunch	\$ -	\$ 51,730	\$ 51,730

Note 9. Holding Corporation

The School Corporation has entered into capital leases with the Greensburg 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 ended June 30, 2021 and 2022, totaled \$2,149,000 and \$2,636,000, respectively.

Note 10. Subsequent Events

The School Corporation has been allotted \$5,631,294 from the Elementary and Secondary School Emergency Relief Fund (ESSER). The School Corporation has received \$2,448,495 as of June 30, 2022. The balance of the allotment is expected to be received through 2024. A plan on how the School Corporation will use the ESSER funds has been prepared and approved by the School Board.

Note 11. Combined Funds

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

REQUIRED SUPPLEMENTARY INFORMATION

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Education	Debt Service	Operations	Local Rainy Day	Corporation Upgrades Project 2020	School Lunch	Curricular Materials Rental	Educational License Plates	GCSC Community Foundation Awards	Jr Hi Plastic Bag Mats Grant
Cash and investments - beginning	\$ 3,965,675	\$ 1,313,808	\$ 3,094,882	\$ 1,267,885	\$ -	\$ 162,850	\$ 403,948	\$ 3,544	\$ 36	\$ 24
Receipts:										
Local sources	89,595	3,070,490	4,576,152	-	3,914	346,991	168,571	-	-	-
Intermediate sources	-	-	-	-	-	-	-	19	-	-
State sources	15,122,483	-	-	-	-	13,130	80,987	-	-	-
Federal sources	-	-	-	-	-	896,761	-	-	-	-
Interfund loans	-	-	-	200,000	-	-	-	-	-	-
Other receipts	9,412	-	9,598	-	-	-	2,883	-	-	-
Total receipts	15,221,490	3,070,490	4,585,750	200,000	3,914	1,256,882	252,441	19	-	-
Disbursements:										
Instruction	9,398,265	-	-	-	-	-	-	-	-	-
Support services	3,373,517	-	5,166,164	-	53,738	-	285,966	-	-	-
Noninstructional services	362,068	-	1,544	-	-	1,235,080	-	-	-	-
Facilities acquisition and construction	-	-	579,897	18,191	106,791	-	-	-	-	-
Debt services	-	3,130,920	56,115	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	13,133,850	3,130,920	5,803,720	18,191	160,529	1,235,080	285,966	-	-	-
Excess (deficiency) of receipts over disbursements	2,087,640	(60,430)	(1,217,970)	181,809	(156,615)	21,802	(33,525)	19	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	190,484	-	-	3,700,000	-	-	-	-	-
Transfers in	-	-	1,650,000	-	-	-	78,668	-	-	-
Transfers out	(1,650,000)	(78,668)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,650,000)	111,816	1,650,000	-	3,700,000	-	78,668	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	437,640	51,386	432,030	181,809	3,543,385	21,802	45,143	19	-	-
Cash and investments - ending	\$ 4,403,315	\$ 1,365,194	\$ 3,526,912	\$ 1,449,694	\$ 3,543,385	\$ 184,652	\$ 449,091	\$ 3,563	\$ 36	\$ 24

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2021

	JH Esports Grant	Elementary Nurse's Clinic Donation	Knights Of St. John Spec. Ed. Donation-Elem	Kula Loyalty Program	National Energy Foundation Grant	Childress Foundation Music Grant	Honda Donation	Smith Foundation Kindergarten Grant	Jewell Chambers Library	Thank A Teacher Grant
Cash and investments - beginning	\$ 14	\$ 710	\$ 822	\$ 5	\$ 180	\$ -	\$ 955	\$ -	\$ 66	\$ 669
Receipts:										
Local sources	-	-	2,252	-	-	3,302	-	847	-	4,342
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	2,252	-	-	3,302	-	847	-	4,342
Disbursements:										
Instruction	14	-	2,455	5	180	3,303	510	847	-	4,281
Support services	-	710	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	14	710	2,455	5	180	3,303	510	847	-	4,281
Excess (deficiency) of receipts over disbursements	(14)	(710)	(203)	(5)	(180)	(1)	(510)	-	-	61
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	(14)	(710)	(203)	(5)	(180)	(1)	(510)	-	-	61
Cash and investments - ending	\$ -	\$ -	\$ 619	\$ -	\$ -	\$ (1)	\$ 445	\$ -	\$ 66	\$ 730

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

	Project Lead The Way Grant	Eco Challenge - Tri-Kappa Donation	JH FCA Grant	DCUF Covid-19 Eri Grant (Nurse)	GCSEF Teacher Grant	Jr High Library Books Grant (Emly)	Elementary Classroom Supplies Donation	DCUF Covid-19 Eri Grant (Water Stations)	Red Ribbon Week Grant	Library Raiser (Collective Goods)
Cash and investments - beginning	\$ 1,200	\$ 1,500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	500	10,000	1,750	75	250	6,810	2,165	357
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	500	10,000	1,750	75	250	6,810	2,165	357
Disbursements:										
Instruction	-	-	-	-	250	-	250	6,810	2,165	-
Support services	1,200	-	-	10,000	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,200	-	-	10,000	250	-	250	6,810	2,165	-
Excess (deficiency) of receipts over disbursements	(1,200)	-	500	-	1,500	75	-	-	-	357
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	(1,200)	-	500	-	1,500	75	-	-	-	357
Cash and investments - ending	\$ -	\$ 1,500	\$ 1,000	\$ -	\$ 1,500	\$ 75	\$ -	\$ -	\$ -	\$ 357

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

	The Daniel W. Sallee Trust Band Equipment	Virtual Learning Donation (Napoleon State)	The Daniel W. Sallee Trust (Hs Eca)	Occupational Therapy Donation (For M Montgomery)	Ag Building Meeting Room Donation	U Of I Recn Conf Speaker Grant	Elementary Choir Program (Dccf) Grant	Ag Dept Engine Project (Dccf) Grant	Pirate Preschool (Dec Co Redev Comm)	Tebbe-Elem Playground
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	125,094	2,000	250,000	500	2,200	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	125,094	2,000	250,000	500	2,200	-	-	-	-	-
Disbursements:										
Instruction	-	70	-	-	2,200	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	250,000	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	70	250,000	-	2,200	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	125,094	1,930	-	500	-	-	-	-	-	-
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	125,094	1,930	-	500	-	-	-	-	-	-
Cash and investments - ending	\$ 125,094	\$ 1,930	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2021

	Ag Landscape Software	Napoleon State Bank Donation	Remax Donation - Elem	Ag Field Of Interest	Computer Science Champs	Greensburg Prevention Group Local	Goddard Scholarship	Goddard Prize Endowments	Risk Scholarship	Shriver Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,624	\$ 178,110	\$ 619	\$ 17,961
Receipts:										
Local sources	-	-	-	-	-	-	21,930	21,930	-	5
Intermediate sources	-	-	-	-	528	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	528	-	21,930	21,930	-	5
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	528	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	11,737	12,981	619	500
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	528	-	11,737	12,981	619	500
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	10,193	8,949	(619)	(495)
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	-	-	-	-	-	-	10,193	8,949	(619)	(495)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,817	\$ 187,059	\$ -	\$ 17,466

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Class Of '21 Scholarship	Class Of '59 '60 '61 & '63	Freeland Award	Robert French Scholarship	Goodman Memorial Scholarship	Sara Kinker Memorial Scholar	Lillian Knox Scholarship	Lowe's Scholarship	Mowrey Awards	Sefton Scholarship
Cash and investments - beginning	\$ 214	\$ 451	\$ 562	\$ 31,253	\$ 2,118	\$ 9,440	\$ 6,084	\$ 21,234	\$ 3,208	\$ 991
Receipts:										
Local sources	-	-	-	109	1	3	2	6	1	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	109	1	3	2	6	1	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	451	-	1,000	-	500	-	1,000	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	451	-	1,000	-	500	-	1,000	-	-
Excess (deficiency) of receipts over disbursements	-	(451)	-	(891)	1	(497)	2	(994)	1	-
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	-	(451)	-	(891)	1	(497)	2	(994)	1	-
Cash and investments - ending	\$ 214	\$ -	\$ 562	\$ 30,362	\$ 2,119	\$ 8,943	\$ 6,086	\$ 20,240	\$ 3,209	\$ 991

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Remy Scholarship	Jean Childress Music Trust	Picker Scholarship	Phil Chapple Ag Scholarship	Versiti Blood Drive Scholarship	The Daniel W. Sallee Trust Scholarship	Paul Duane Collins Track Scholarship	Russell & Nancy Wilhoit Academic & Leadership	Formative Assessment	Special Education Excess Costs
Cash and investments - beginning	\$ 20,029	\$ 1,000	\$ 7,842	\$ 1,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,764)
Receipts:										
Local sources	6	-	2	-	260	125,094	10,002	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	21,285	175,751
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	6	-	2	-	260	125,094	10,002	-	21,285	175,751
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	21,285	176,247
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,000	-	3,000	500	260	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,000	-	3,000	500	260	-	-	-	21,285	176,247
Excess (deficiency) of receipts over disbursements	(1,994)	-	(2,998)	(500)	-	125,094	10,002	-	-	(496)
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	(1,994)	-	(2,998)	(500)	-	125,094	10,002	-	-	(496)
Cash and investments - ending	\$ 18,035	\$ 1,000	\$ 4,844	\$ 1,163	\$ -	\$ 125,094	\$ 10,002	\$ -	\$ -	\$ (15,260)

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Student Learning And Recovery Grant Prog	Teacher Quality Improvement Program	Ford Next Gen Pbl	Learning Center	Early Education Matching Grant	Medicaid Reimbursement - State	Secured Schools Safety Grant	Stem Acceleration Grant	Stem Acceleration Grant (Cohort 5)	Stem Acceleration Grant (Cohort 6)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (5,504)	\$ (6,994)	\$ -	\$ 5,003	\$ (2,400)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	81,700	-	-	-	23	1,725	-
Intermediate sources	-	-	-	-	10,000	-	-	-	-	-
State sources	-	1,999	1,000	-	150,412	-	57,490	48,086	40,201	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,999	1,000	81,700	160,412	-	57,490	48,109	41,926	-
Disbursements:										
Instruction	-	-	-	43,599	159,661	-	-	39,085	15,160	-
Support services	-	1,999	1,000	48,569	-	-	62,287	17,539	29,151	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	7,052	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,999	1,000	92,168	159,661	-	62,287	63,676	44,311	-
Excess (deficiency) of receipts over disbursements	-	-	-	(10,468)	751	-	(4,797)	(15,567)	(2,385)	-
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	-	-	-	(10,468)	751	-	(4,797)	(15,567)	(2,385)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (15,972)	\$ (6,243)	\$ -	\$ 206	\$ (17,967)	\$ (2,385)	\$ -

GREENSBURG COMMUNITY SCHOOLS
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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	Robots4Autism Grant	Early Intervention Grant 2020-2021	Nesp Grant 19- 20	Nesp Grant 2020-2021	Nesp Grant 2021-2022	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Digital Learning Grant Fy 19
Cash and investments - beginning	\$ -	\$ -	\$ 7,722	\$ -	\$ -	\$ 21,466	\$ -	\$ 23,788	\$ 5,868	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	6,503	-	10,050	-	-	-	28,373	7,909	9,390
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	6,503	-	10,050	-	-	-	28,373	7,909	9,390
Disbursements:										
Instruction	-	-	7,722	10,024	-	-	-	43,255	-	8,390
Support services	-	6,467	-	-	-	-	-	-	5,868	1,000
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	6,467	7,722	10,024	-	-	-	43,255	5,868	9,390
Excess (deficiency) of receipts over disbursements	-	36	(7,722)	26	-	-	-	(14,882)	2,041	-
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	-	36	(7,722)	26	-	-	-	(14,882)	2,041	-
Cash and investments - ending	\$ -	\$ 36	\$ -	\$ 26	\$ -	\$ 21,466	\$ -	\$ 8,906	\$ 7,909	\$ -

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

	Digital Learning Grant Fy 20	Teacher Leaders Bootcamp Grant	Stop School Violence Grant	Title I 19-20	Title I 20-21	Title I 21-22	IDEA 19-20	Pre-School Grant 19-20	IDEA 20-21	Pre-School Grant 20-21
Cash and investments - beginning	\$ (1,000)	\$ 85	\$ -	\$ (11,880)	\$ -	\$ -	\$ (35,310)	\$ (82)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	25,000	600	-	-	-	-	-	-	-	-
Federal sources	-	-	-	53,366	357,890	-	61,943	2,856	500,890	11,027
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	25,000	600	-	53,366	357,890	-	61,943	2,856	500,890	11,027
Disbursements:										
Instruction	1,289	-	-	25,062	252,009	-	15,398	2,699	389,649	10,563
Support services	22,711	685	-	16,424	155,624	-	11,235	75	145,182	850
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	24,000	685	-	41,486	407,633	-	26,633	2,774	534,831	11,413
Excess (deficiency) of receipts over disbursements	1,000	(85)	-	11,880	(49,743)	-	35,310	82	(33,941)	(386)
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	(85)	-	11,880	(49,743)	-	35,310	82	(33,941)	(386)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (49,743)	\$ -	\$ -	\$ -	\$ (33,941)	\$ (386)

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	IDEA 21-22	Pre-School Grant 21-22	Title IV 18-20	Title IV 19-21	Title IV 20-22	Career And Technical Education Grant	Medicaid Reimbursement - Federal	Teacher Leader Bootcamp (St. Mary's)	Title II A 2018- 20	Title II A 2019- 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,732)	\$ (1,184)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	81
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	6,389	29,869	1,167	4,545	-	-	16,017	30,964
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	6,389	29,869	1,167	4,545	-	-	16,017	31,045
Disbursements:										
Instruction	-	-	6,389	6,105	499	4,545	-	-	-	-
Support services	-	-	-	23,764	668	-	-	-	14,285	75,187
Noninstructional services	-	-	-	-	-	-	-	-	-	4,913
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	6,389	29,869	1,167	4,545	-	-	14,285	80,100
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	1,732	(49,055)
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	-	-	-	-	-	-	-	-	1,732	(49,055)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,239)

GREENSBURG COMMUNITY SCHOOLS
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	Title II A 2020- 2022	Title II 2021- 2023	ARP IDEA	ARP IDEA Preschool	Elementary And Secondary School Emergency Relief III	Elementary And Secondary School Emergency Relief II	Federal Stimulus - 18002 Governor's Emergency Edu. Relief	Federal Stimulus - 18003 Educ. Stab Relief	Rural Early College Network	Rural Early College Network Year 2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,855	\$ (10,858)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	4,724	-	-	-	-	3,443	59,402	461,578	18,109	13,579
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	4,724	-	-	-	-	3,443	59,402	461,578	18,109	13,579
Disbursements:										
Instruction	-	-	-	-	-	245,223	-	104,726	4,561	10,390
Support services	15,709	-	-	-	-	172,432	69,657	136,289	2,690	3,303
Noninstructional services	-	-	-	-	-	35,098	-	18,987	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	67,990	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	200,000	-	-
Total disbursements	15,709	-	-	-	-	452,753	69,657	527,992	7,251	13,693
Excess (deficiency) of receipts over disbursements	(10,985)	-	-	-	-	(449,310)	(10,255)	(66,414)	10,858	(114)
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	(10,985)	-	-	-	-	(449,310)	(10,255)	(66,414)	10,858	(114)
Cash and investments - ending	\$ (10,985)	\$ -	\$ -	\$ -	\$ -	\$ (449,310)	\$ (10,255)	\$ 3,441	\$ -	\$ (114)

GREENSBURG COMMUNITY SCHOOLS
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	Rural Early College Network Year 3	Federal Tax	Oasdi Tax	Medicare Tax	State Tax	County Tax	Teacher Retirement (Trf)	Public Employees' Ret. (Perf)	Cafe Employer Share Health	Dunn Insurance*Retiree/ Cobra
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 24,559	\$ 16,541	\$ -	\$ (297)	\$ 14,881	\$ 6,620
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	970,002	746,590	174,663	376,468	255,658	944	90,008	73,589	5,213
Total receipts	-	970,002	746,590	174,663	376,468	255,658	944	90,008	73,589	5,213
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	970,002	746,590	174,663	362,969	246,277	944	90,609	92,175	11,833
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	970,002	746,590	174,663	362,969	246,277	944	90,609	92,175	11,833
Excess (deficiency) of receipts over disbursements	-	-	-	-	13,499	9,381	-	(601)	(18,586)	(6,620)
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	-	-	-	-	13,499	9,381	-	(601)	(18,586)	(6,620)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 38,058	\$ 25,922	\$ -	\$ (898)	\$ (3,705)	\$ -

GREENSBURG COMMUNITY SCHOOLS
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 For the Year Ended June 30, 2021

	Dunn Health Insurance	Cafeteria Dunn Health	Long Term Disability	Term Life- Certified	Classified Term Life	Valic Annuity	Roth 403B	Colonial Insurance S/125	Colonial Insurance	Dunn Flex Med Reimbursement
Cash and investments - beginning	\$ 46,170	\$ 2,907	\$ -	\$ -	\$ -	\$ (64)	\$ -	\$ 58	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	525,988	16,123	157	153	133	389,923	7,425	11,002	10,863	39,448
Total receipts	525,988	16,123	157	153	133	389,923	7,425	11,002	10,863	39,448
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	531,102	17,780	157	153	133	389,859	7,425	10,930	10,823	39,448
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	531,102	17,780	157	153	133	389,859	7,425	10,930	10,823	39,448
Excess (deficiency) of receipts over disbursements	(5,114)	(1,657)	-	-	-	64	-	72	40	-
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	(5,114)	(1,657)	-	-	-	64	-	72	40	-
Cash and investments - ending	\$ 41,056	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130	\$ 40	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Dunn Flex Dependent Care	Dunn Flex Service Fees	Sunlife	Trustmark	Aflac/S-125	Dental Insurance	American Fidelity - Post Tax	American Fidelity - Pre-Tax	American Fidelity - Cafeteria	American Fidelity - Hsa
Cash and investments - beginning	\$ -	\$ -	\$ 79	\$ 101	\$ 14	\$ 198	\$ (8)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	19,283	930	1,461	10,209	365	50,332	62,783	46,649	2,184	41,488
Total receipts	19,283	930	1,461	10,209	365	50,332	62,783	46,649	2,184	41,488
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	19,283	930	1,519	10,209	365	50,153	62,775	46,649	2,184	41,488
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	19,283	930	1,519	10,209	365	50,153	62,775	46,649	2,184	41,488
Excess (deficiency) of receipts over disbursements	-	-	(58)	-	-	179	8	-	-	-
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	-	-	(58)	-	-	179	8	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 21	\$ 101	\$ 14	\$ 377	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Vision Insurance	Decatur County United	Greensburg Teachers Assc	Greensburg Foundation	Wage Assignments	Misc Clearing Account	Laptop Repairs	ID Badges	Prepaid School Lunch	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (5)	\$ -	\$ 529	\$ 11,076	\$ 90	\$ 51,730	\$ 10,929,934
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	8,931,037
Intermediate sources	-	-	-	-	-	-	-	-	-	10,547
State sources	-	-	-	-	-	-	-	-	-	15,800,649
Federal sources	-	-	-	-	-	-	-	-	-	2,534,519
Interfund loans	-	-	-	-	-	-	-	-	-	200,000
Other receipts	10,425	3,500	33,146	3,822	11,342	678	3,183	10	160,252	4,178,285
Total receipts	10,425	3,500	33,146	3,822	11,342	678	3,183	10	160,252	31,655,037
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	11,025,140
Support services	-	-	-	-	-	-	-	-	-	9,932,473
Noninstructional services	-	-	-	-	-	-	-	-	-	1,657,690
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	779,921
Debt services	-	-	-	-	-	-	-	-	-	3,187,035
Nonprogrammed charges	10,364	3,500	33,146	3,817	11,342	642	13,748	-	183,567	4,484,101
Interfund loans	-	-	-	-	-	-	-	-	-	200,000
Total disbursements	10,364	3,500	33,146	3,817	11,342	642	13,748	-	183,567	31,266,360
Excess (deficiency) of receipts over disbursements	61	-	-	5	-	36	(10,565)	10	(23,315)	388,677
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	3,890,484
Transfers in	-	-	-	-	-	-	-	-	-	1,728,668
Transfers out	-	-	-	-	-	-	-	-	-	(1,728,668)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	3,890,484
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	61	-	-	5	-	36	(10,565)	10	(23,315)	4,279,161
Cash and investments - ending	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ 565	\$ 511	\$ 100	\$ 28,415	\$ 15,209,095

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Education	Debt Service	Operations	Local Rainy Day	Corporation Upgrades Project 2020	School Lunch	Curricular Materials Rental	Educational License Plates	GCSC Community Foundation Awards	Jr Hi Plastic Bag Mats Grant
Cash and investments - beginning	\$ 4,403,315	\$ 1,365,194	\$ 3,526,912	\$ 1,449,694	\$ 3,543,385	\$ 184,652	\$ 449,091	\$ 3,563	\$ 36	\$ 24
Receipts:										
Local sources	224,834	2,921,539	4,656,165	-	1,288	209,615	291,891	-	-	-
Intermediate sources	133	-	-	-	-	-	-	-	-	-
State sources	15,791,717	-	-	-	-	9,053	73,043	-	-	-
Federal sources	-	-	-	-	-	1,269,453	-	-	-	-
Other receipts	1,263	-	22,933	-	-	-	1,304	-	-	-
Total receipts	16,017,947	2,921,539	4,679,098	-	1,288	1,488,121	366,238	-	-	-
Disbursements:										
Instruction	9,812,363	-	-	-	-	-	-	-	-	10
Support services	3,793,568	-	5,010,519	-	89,573	3,183	378,991	-	-	-
Noninstructional services	362,418	-	5,057	-	-	1,349,118	-	-	-	-
Facilities acquisition and construction	-	-	125,215	-	3,304,524	-	-	-	-	-
Debt services	-	2,875,000	50,132	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	13,968,349	2,875,000	5,190,923	-	3,394,097	1,352,301	378,991	-	-	10
Excess (deficiency) of receipts over disbursements	2,049,598	46,539	(511,825)	-	(3,392,809)	135,820	(12,753)	-	-	(10)
Other financing sources (uses):										
Transfers in	5,870	65,719	1,440,000	-	-	-	71,794	-	-	-
Transfers out	(1,440,000)	(71,794)	(65,719)	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,434,130)	(6,075)	1,374,281	-	-	-	71,794	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	615,468	40,464	862,456	-	(3,392,809)	135,820	59,041	-	-	(10)
Cash and investments - ending	\$ 5,018,783	\$ 1,405,658	\$ 4,389,368	\$ 1,449,694	\$ 150,576	\$ 320,472	\$ 508,132	\$ 3,563	\$ 36	\$ 14

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	JH Esports Grant	Elementary Nurse's Clinic Donation	Knights Of St. John Spec. Ed. Donation-Elem	Kula Loyalty Program	National Energy Foundation Grant	Childress Foundation Music Grant	Honda Donation	Smith Foundation Kindergarten Grant	Jewell Chambers Library	Thank A Teacher Grant
Cash and investments - beginning	\$ -	\$ -	\$ 619	\$ -	\$ -	\$ (1)	\$ 445	\$ -	\$ 66	\$ 730
Receipts:										
Local sources	-	-	2,659	-	-	8,851	-	1,256	-	1,623
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	2,659	-	-	8,851	-	1,256	-	1,623
Disbursements:										
Instruction	-	-	1,354	-	-	5,069	445	1,242	-	1,670
Support services	-	-	-	-	-	-	-	-	66	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	3,782	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,354	-	-	8,851	445	1,242	66	1,670
Excess (deficiency) of receipts over disbursements	-	-	1,305	-	-	-	(445)	14	(66)	(47)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,305	-	-	-	(445)	14	(66)	(47)
Cash and investments - ending	\$ -	\$ -	\$ 1,924	\$ -	\$ -	\$ (1)	\$ -	\$ 14	\$ -	\$ 683

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Project Lead The Way Grant	Eco Challenge - Tri-Kappa Donation	JH FCA Grant	DCUF Covid-19 Eri Grant (Nurse)	GCSEF Teacher Grant	Jr High Library Books Grant (Emly)	Elementary Classroom Supplies Donation	DCUF Covid-19 Eri Grant (Water Stations)	Red Ribbon Week Grant	Library Raiser (Collective Goods)
Cash and investments - beginning	\$ -	\$ 1,500	\$ 1,000	\$ -	\$ 1,500	\$ 75	\$ -	\$ -	\$ -	\$ 357
Receipts:										
Local sources	-	-	746	-	-	-	-	-	5,816	-
Intermediate sources	500	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	500	-	746	-	-	-	-	-	5,816	-
Disbursements:										
Instruction	-	-	100	-	1,147	-	-	-	5,146	-
Support services	500	-	-	-	-	75	-	-	-	341
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	500	-	100	-	1,147	75	-	-	5,146	341
Excess (deficiency) of receipts over disbursements	-	-	646	-	(1,147)	(75)	-	-	670	(341)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	646	-	(1,147)	(75)	-	-	670	(341)
Cash and investments - ending	\$ -	\$ 1,500	\$ 1,646	\$ -	\$ 353	\$ -	\$ -	\$ -	\$ 670	\$ 16

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	The Daniel W. Sallee Trust Band Equipment	Virtual Learning Donation (Napoleon State)	The Daniel W. Sallee Trust (Hs Eca)	Occupational Therapy Donation (For M Montgomery)	Ag Building Meeting Room Donation	U Of I Recn Conf Speaker Grant	Elementary Choir Program (Dccf) Grant	Ag Dept Engine Project (Dccf) Grant	Pirate Preschool (Dec Co Redev Comm)	Tebbe-Elem Playground
Cash and investments - beginning	\$ 125,094	\$ 1,930	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	125	-	-	-	-	75	1,500	3,680	250,000	250,411
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	125	-	-	-	-	75	1,500	3,680	250,000	250,411
Disbursements:										
Instruction	-	1,930	-	-	-	-	1,500	3,680	-	-
Support services	-	-	-	470	-	75	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	3,067	-	-	-	-	-	-	-	-	106,466
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,067	1,930	-	470	-	75	1,500	3,680	-	106,466
Excess (deficiency) of receipts over disbursements	(2,942)	(1,930)	-	(470)	-	-	-	-	250,000	143,945
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,942)	(1,930)	-	(470)	-	-	-	-	250,000	143,945
Cash and investments - ending	\$ 122,152	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 143,945

GREENSBURG COMMUNITY SCHOOLS
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	Ag Landscape Software	Napoleon State Bank Donation	Remax Donation - Elem	Ag Field Of Interest	Computer Science Champs	Greensburg Prevention Group Local	Goddard Scholarship	Goddard Prize Endowments	Risk Scholarship	Shriver Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,817	\$ 187,059	\$ -	\$ 17,466
Receipts:										
Local sources	1,600	1,500	500	900	-	-	19,558	19,558	-	5
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,600	1,500	500	900	-	-	19,558	19,558	-	5
Disbursements:										
Instruction	1,600	-	205	-	-	-	-	-	-	-
Support services	-	1,500	-	-	-	667	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	10,390	11,939	-	500
Total disbursements	1,600	1,500	205	-	-	667	10,390	11,939	-	500
Excess (deficiency) of receipts over disbursements	-	-	295	900	-	(667)	9,168	7,619	-	(495)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	295	900	-	(667)	9,168	7,619	-	(495)
Cash and investments - ending	\$ -	\$ -	\$ 295	\$ 900	\$ -	\$ (667)	\$ 209,985	\$ 194,678	\$ -	\$ 16,971

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2022

	Class Of '21 Scholarship	Class Of '59 '60 '61 & '63	Freeland Award	Robert French Scholarship	Goodman Memorial Scholarship	Sara Kinker Memorial Scholar	Lillian Knox Scholarship	Lowe's Scholarship	Mowrey Awards	Sefton Scholarship
Cash and investments - beginning	\$ 214	\$ -	\$ 562	\$ 30,362	\$ 2,119	\$ 8,943	\$ 6,086	\$ 20,240	\$ 3,209	\$ 991
Receipts:										
Local sources	-	-	-	109	1	2	2	6	1	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	109	1	2	2	6	1	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	2,000	-	1,000	500	1,000	-	-
Total disbursements	-	-	-	2,000	-	1,000	500	1,000	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(1,891)	1	(998)	(498)	(994)	1	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(1,891)	1	(998)	(498)	(994)	1	-
Cash and investments - ending	\$ 214	\$ -	\$ 562	\$ 28,471	\$ 2,120	\$ 7,945	\$ 5,588	\$ 19,246	\$ 3,210	\$ 991

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Remy Scholarship	Jean Childress Music Trust	Picker Scholarship	Phil Chapple Ag Scholarship	Versiti Blood Drive Scholarship	The Daniel W. Sallee Trust Scholarship	Paul Duane Collins Track Scholarship	Russell & Nancy Wilhoit Academic & Leadership	Formative Assessment	Special Education Excess Costs
Cash and investments - beginning	\$ 18,035	\$ 1,000	\$ 4,844	\$ 1,163	\$ -	\$ 125,094	\$ 10,002	\$ -	\$ -	\$ (15,260)
Receipts:										
Local sources	5	-	1	-	-	125	3	1,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	26,230	183,073
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	5	-	1	-	-	125	3	1,000	26,230	183,073
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	22,078	183,786
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,000	-	3,000	500	-	-	400	-	-	-
Total disbursements	2,000	-	3,000	500	-	-	400	-	22,078	183,786
Excess (deficiency) of receipts over disbursements	(1,995)	-	(2,999)	(500)	-	125	(397)	1,000	4,152	(713)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,995)	-	(2,999)	(500)	-	125	(397)	1,000	4,152	(713)
Cash and investments - ending	\$ 16,040	\$ 1,000	\$ 1,845	\$ 663	\$ -	\$ 125,219	\$ 9,605	\$ 1,000	\$ 4,152	\$ (15,973)

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Student Learning And Recovery Grant Prog	Teacher Quality Improvement Program	Ford Next Gen Pbl	Learning Center	Early Education Matching Grant	Medicaid Reimbursement - State	Secured Schools Safety Grant	Stem Acceleration Grant	Stem Acceleration Grant (Cohort 5)	Stem Acceleration Grant (Cohort 6)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (15,972)	\$ (6,243)	\$ -	\$ 206	\$ (17,967)	\$ (2,385)	\$ -
Receipts:										
Local sources	-	-	-	87,225	-	-	-	-	19,179	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	2,600	-	-	-	6,643	9,079	111,110	17,967	14,618	9,617
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,600	-	-	87,225	6,643	9,079	111,110	17,967	33,797	9,617
Disbursements:										
Instruction	1,122	-	-	44,844	400	-	-	-	7,476	-
Support services	3,600	-	-	50,208	-	-	106,870	-	23,936	10,117
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,722	-	-	95,052	400	-	106,870	-	31,412	10,117
Excess (deficiency) of receipts over disbursements	(2,122)	-	-	(7,827)	6,243	9,079	4,240	17,967	2,385	(500)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(5,870)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(5,870)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,122)	-	-	(7,827)	6,243	3,209	4,240	17,967	2,385	(500)
Cash and investments - ending	\$ (2,122)	\$ -	\$ -	\$ (23,799)	\$ -	\$ 3,209	\$ 4,446	\$ -	\$ -	\$ (500)

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Robots4Autism Grant	Early Intervention Grant 2020-2021	Nesp Grant 19- 20	Nesp Grant 2020-2021	Nesp Grant 2021-2022	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Digital Learning Grant Fy 19
Cash and investments - beginning	\$ -	\$ 36	\$ -	\$ 26	\$ -	\$ 21,466	\$ -	\$ 8,906	\$ 7,909	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	53,846	-	-	-	12,513	-	77,693	32,459	3,540	750
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	53,846	-	-	-	12,513	-	77,693	32,459	3,540	750
Disbursements:										
Instruction	53,846	-	-	26	12,513	6,384	77,693	38,885	-	-
Support services	-	36	-	-	-	-	-	-	4,470	750
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	53,846	36	-	26	12,513	6,384	77,693	38,885	4,470	750
Excess (deficiency) of receipts over disbursements	-	(36)	-	(26)	-	(6,384)	-	(6,426)	(930)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(36)	-	(26)	-	(6,384)	-	(6,426)	(930)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,082	\$ -	\$ 2,480	\$ 6,979	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Digital Learning Grant Fy 20	Teacher Leaders Bootcamp Grant	Stop School Violence Grant	Title I 19-20	Title I 20-21	Title I 21-22	IDEA 19-20	Pre-School Grant 19-20	IDEA 20-21	Pre-School Grant 20-21
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (49,743)	\$ -	\$ -	\$ -	\$ (33,941)	\$ (386)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	4,663	-	-	-	-	-	-	-
Federal sources	-	-	-	-	100,594	340,381	-	-	47,839	3,472
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	4,663	-	100,594	340,381	-	-	47,839	3,472
Disbursements:										
Instruction	-	-	-	-	37,550	293,749	-	-	16,217	3,057
Support services	-	-	7,970	-	13,301	78,154	-	-	(2,319)	29
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	7,970	-	50,851	371,903	-	-	13,898	3,086
Excess (deficiency) of receipts over disbursements	-	-	(3,307)	-	49,743	(31,522)	-	-	33,941	386
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(3,307)	-	49,743	(31,522)	-	-	33,941	386
Cash and investments - ending	\$ -	\$ -	\$ (3,307)	\$ -	\$ -	\$ (31,522)	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	IDEA 21-22	Pre-School Grant 21-22	Title IV 18-20	Title IV 19-21	Title IV 20-22	Career And Technical Education Grant	Medicaid Reimbursement - Federal	Teacher Leader Bootcamp (St. Mary's)	Title II A 2018- 20	Title II A 2019- 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,239)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	508,683	14,452	-	6,650	1,956	-	23,937	3,000	-	61,209
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	508,683	14,452	-	6,650	1,956	-	23,937	3,000	-	61,209
Disbursements:										
Instruction	391,863	14,220	-	6,650	3,456	-	-	-	-	-
Support services	153,552	232	-	-	250	-	1,548	3,000	-	10,970
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	545,415	14,452	-	6,650	3,706	-	1,548	3,000	-	10,970
Excess (deficiency) of receipts over disbursements	(36,732)	-	-	-	(1,750)	-	22,389	-	-	50,239
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(36,732)	-	-	-	(1,750)	-	22,389	-	-	50,239
Cash and investments - ending	\$ (36,732)	\$ -	\$ -	\$ -	\$ (1,750)	\$ -	\$ 22,389	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Title II A 2020- 2022	Title II 2021- 2023	ARP IDEA	ARP IDEA Preschool	Elementary And Secondary School Emergency Relief III	Elementary And Secondary School Emergency Relief II	Federal Stimulus - 18002 Governor's Emergency Edu. Relief	Federal Stimulus - 18003 Educ. Stab Relief	Rural Early College Network	Rural Early College Network Year 2
Cash and investments - beginning	\$ (10,985)	\$ -	\$ -	\$ -	\$ -	\$ (449,310)	\$ (10,255)	\$ 3,441	\$ -	\$ (114)
Receipts:										
Local sources	300	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	78,604	2,883	1,938	-	948,554	972,872	37,082	74,542	-	21,088
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	78,904	2,883	1,938	-	948,554	972,872	37,082	74,542	-	21,088
Disbursements:										
Instruction	-	-	7,102	5,021	322,262	380,310	-	4,165	-	18,333
Support services	67,919	13,633	1,687	3,230	653,668	163,525	32,577	71,257	-	2,641
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	36,965	-	-	253	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	67,919	13,633	8,789	8,251	1,012,895	543,835	32,577	75,675	-	20,974
Excess (deficiency) of receipts over disbursements	10,985	(10,750)	(6,851)	(8,251)	(64,341)	429,037	4,505	(1,133)	-	114
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,985	(10,750)	(6,851)	(8,251)	(64,341)	429,037	4,505	(1,133)	-	114
Cash and investments - ending	\$ -	\$ (10,750)	\$ (6,851)	\$ (8,251)	\$ (64,341)	\$ (20,273)	\$ (5,750)	\$ 2,308	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Rural Early College Network Year 3	Federal Tax	Oasdi Tax	Medicare Tax	State Tax	County Tax	Teacher Retirement (Trf)	Public Employees' Ret. (Perf)	Cafe Employer Share Health	Dunn Insurance*Retiree/ Cobra
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 38,058	\$ 25,922	\$ -	\$ (898)	\$ (3,705)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	23,050	-	-	-	-	-	-	-	-	-
Other receipts	-	1,042,176	791,412	185,197	400,638	273,526	946	91,563	59,445	5,054
Total receipts	23,050	1,042,176	791,412	185,197	400,638	273,526	946	91,563	59,445	5,054
Disbursements:										
Instruction	33,390	-	-	-	-	-	-	-	-	-
Support services	8,013	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,042,176	791,412	185,197	406,212	277,089	946	91,864	57,226	5,054
Total disbursements	41,403	1,042,176	791,412	185,197	406,212	277,089	946	91,864	57,226	5,054
Excess (deficiency) of receipts over disbursements	(18,353)	-	-	-	(5,574)	(3,563)	-	(301)	2,219	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(18,353)	-	-	-	(5,574)	(3,563)	-	(301)	2,219	-
Cash and investments - ending	\$ (18,353)	\$ -	\$ -	\$ -	\$ 32,484	\$ 22,359	\$ -	\$ (1,199)	\$ (1,486)	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Dunn Health Insurance	Cafeteria Dunn Health	Long Term Disability	Term Life- Certified	Classified Term Life	Valic Annuity	Roth 403B	Colonial Insurance S/125	Colonial Insurance	Dunn Flex Med Reimbursement
Cash and investments - beginning	\$ 41,056	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130	\$ 40	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	483,279	11,168	159	155	149	385,592	43,938	8,986	9,257	31,066
Total receipts	483,279	11,168	159	155	149	385,592	43,938	8,986	9,257	31,066
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	485,663	12,523	159	155	149	385,656	43,938	9,116	9,297	31,066
Total disbursements	485,663	12,523	159	155	149	385,656	43,938	9,116	9,297	31,066
Excess (deficiency) of receipts over disbursements	(2,384)	(1,355)	-	-	-	(64)	-	(130)	(40)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,384)	(1,355)	-	-	-	(64)	-	(130)	(40)	-
Cash and investments - ending	\$ 38,672	\$ (105)	\$ -	\$ -	\$ -	\$ (64)	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Dunn Flex Dependent Care	Dunn Flex Service Fees	Sunlife	Trustmark	Aflac/S-125	Dental Insurance	American Fidelity - Post Tax	American Fidelity - Pre-Tax	American Fidelity - Cafeteria	American Fidelity - Hsa
Cash and investments - beginning	\$ -	\$ -	\$ 21	\$ 101	\$ 14	\$ 377	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	19,856	703	1,250	9,466	182	54,980	64,500	42,960	2,670	61,100
Total receipts	19,856	703	1,250	9,466	182	54,980	64,500	42,960	2,670	61,100
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	19,856	514	1,266	9,567	196	54,799	64,409	42,877	2,704	61,100
Total disbursements	19,856	514	1,266	9,567	196	54,799	64,409	42,877	2,704	61,100
Excess (deficiency) of receipts over disbursements	-	189	(16)	(101)	(14)	181	91	83	(34)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	189	(16)	(101)	(14)	181	91	83	(34)	-
Cash and investments - ending	\$ -	\$ 189	\$ 5	\$ -	\$ -	\$ 558	\$ 91	\$ 83	\$ (34)	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Vision Insurance	Decatur County United	Greensburg Teachers Assc	Greensburg Foundation	Wage Assignments	Misc Clearing Account	Laptop Repairs	ID Badges	Prepaid School Lunch	Totals
Cash and investments - beginning	\$ 61	\$ -	\$ -	\$ -	\$ -	\$ 565	\$ 511	\$ 100	\$ 28,415	\$ 15,209,095
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	8,983,654
Intermediate sources	-	-	-	-	-	-	-	-	-	633
State sources	-	-	-	-	-	-	-	-	-	16,440,214
Federal sources	-	-	-	-	-	-	-	-	-	4,542,239
Other receipts	10,789	3,626	-	3,837	48,880	212,484	7,394	5	143,729	4,537,617
Total receipts	10,789	3,626	-	3,837	48,880	212,484	7,394	5	143,729	34,504,357
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	11,823,859
Support services	-	-	-	-	-	-	-	-	-	10,764,352
Noninstructional services	-	-	-	-	-	-	-	-	-	1,716,593
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	3,580,272
Debt services	-	-	-	-	-	-	-	-	-	2,925,132
Nonprogrammed charges	10,755	3,626	-	3,847	48,880	212,446	1,856	-	150,257	4,557,082
Total disbursements	10,755	3,626	-	3,847	48,880	212,446	1,856	-	150,257	35,367,290
Excess (deficiency) of receipts over disbursements	34	-	-	(10)	-	38	5,538	5	(6,528)	(862,933)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	1,583,383
Transfers out	-	-	-	-	-	-	-	-	-	(1,583,383)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34	-	-	(10)	-	38	5,538	5	(6,528)	(862,933)
Cash and investments - ending	\$ 95	\$ -	\$ -	\$ (10)	\$ -	\$ 603	\$ 6,049	\$ 105	\$ 21,887	\$ 14,346,162

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OTHER INFORMATION

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GREENSBURG COMMUNITY SCHOOLS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 553,069	\$ -

GREENSBURG COMMUNITY SCHOOLS
 SCHEDULE OF LEASES AND DEBT
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Greensburg School Building Corporation	Elementary Project	\$ 1,592,000	1/5/2012	1/15/2024
Greensburg School Building Corporation	GCS Corporation Project	738,500	12/20/2016	12/31/2029
Greensburg School Building Corporation	GCS Corporation Project 2021	<u>537,500</u>	12/16/2021	12/31/2040
Total of annual lease payments		<u>\$ 2,868,000</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	Corporation Upgrades Project 2020	<u>\$ 3,535,000</u>	<u>\$ 465,000</u>

GREENSBURG COMMUNITY SCHOOLS
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2022

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	\$ 1,148,730
Buildings	34,850,894
Improvements other than buildings	7,081,741
Machinery, equipment, and vehicles	9,613,407
Construction in progress	<u>131,744</u>
Total governmental activities	<u>52,826,516</u>
Total capital assets	<u><u>\$ 52,826,516</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/>.