

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

FINANCIAL STATEMENT AUDIT REPORT

OF

BEECH GROVE CITY SCHOOLS

MARION COUNTY, INDIANA

July 1, 2020 to June 30, 2022



**FILED**

03/09/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cathy Statzer Kathy Comado Julia Smith	07-01-20 to 05-14-21 05-15-21 to 03-01-22 03-02-22 to 06-30-23
Superintendent of Schools	Paul A. Kaiser, Ph.D. (Vacant) Dr. Laura Hammack	07-01-20 to 03-31-21 04-01-21 to 05-31-21 06-01-21 to 06-30-23
President of the School Board	April McManus Jannis King	07-01-20 to 12-31-21 01-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE BEECH GROVE CITY SCHOOLS, MARION COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of the Beech Grove City 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 and Schedule of Leases and Debt, 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 15, 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 15, 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.

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BEECH GROVE CITY 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	\$ 735,632	\$ 23,004,816	\$ 20,932,503	\$ (718,106)	\$ 2,089,839	\$ 21,869,109	\$ 20,977,289	\$ (972,238)	\$ 2,009,421
Operating Referendum	1,669,584	4,017,557	3,101,904	(1,437,163)	1,148,074	4,667,720	5,568,986	648,708	895,516
Debt Service	3,821,887	5,476,620	5,111,611	(3,585,600)	601,296	5,470,182	3,075,426	(2,368,850)	627,202
Retirement/Severance Bond	257,664	503,036	557,379	-	203,321	488,324	571,943	-	119,702
Referendum Debt	290,936	663,425	707,406	-	246,955	884,336	1,196,000	70,000	5,291
Operations	10,549	416,412	5,290,838	5,353,854	489,977	555,356	3,992,864	3,053,162	105,631
Rainy Day	111,857	-	112,847	500,253	499,263	-	8,001	-	491,262
Retirement/Severance Bond Fund	168,211	-	5,885	(150,000)	12,326	-	1,317	-	11,009
Construction Fund Csl C0017 Hs	35,287	54,985	558,859	699,765	231,178	-	227,704	-	3,474
2020 Referendum Construction	(47,420)	-	2,012,342	2,114,747	54,985	-	28,024	-	26,961
Csl C0004 Ce	(8,323)	-	69,131	73,009	(4,445)	-	(4,445)	-	-
2020 Tech Loan	-	-	192,991	192,991	-	-	4,053	-	(4,053)
2020 Construction	-	-	-	300,000	300,000	-	111,579	-	188,421
Foodservice	452,802	1,668,605	1,274,444	-	846,963	1,865,759	1,947,449	(300,000)	465,273
Curricular Materials	(192,388)	231,035	399,213	-	(360,566)	517,929	386,442	13,500	(215,579)
Levy Excess Fund	5,679	-	-	(5,679)	-	-	-	-	-
Hornet Park Donations	3,418	426	3,392	-	452	669	919	-	202
Hp Music Donations	576	200	-	-	776	-	-	-	776
Hp Art Donations	1,049	200	73	-	1,176	-	871	-	305
Little Free Pantries Hp	-	-	-	-	-	-	53	611	558
Central Donations	1,608	297	-	-	1,905	101	-	-	2,006
Ce Music Donations	926	200	-	-	1,126	-	-	-	1,126
Ce Art Donations	738	200	149	-	789	-	227	-	562
Ce Literacy Donations	1,035	250	-	-	1,285	-	-	-	1,285
Ce Speech Donations	774	450	394	-	830	-	483	-	347
South Grove Donations	1,777	579	61	3	2,298	509	540	-	2,267
Pets Are Wonderful Support	12	-	9	-	3	-	-	-	3
Little Free Pantries - Sg	1,514	-	289	(3)	1,222	-	-	(611)	611
Sg Music Donations	1,000	200	-	-	1,200	-	-	-	1,200
Sg Art Donations	900	200	133	-	967	-	192	-	775
Sg Robotics Donations	5,827	-	36	-	5,791	-	437	-	5,354
Ms Donations	3,634	(2,272)	-	-	1,362	665	1,909	-	118
Hunger Heroes Challenge	64	-	-	-	64	-	-	-	64
Ms Dow Chemical	129	-	-	-	129	-	-	-	129
Ms Music/Choir	600	200	-	-	800	-	-	-	800
Ms Art Donations	320	200	200	-	320	2,000	758	-	1,562
Ms Literacy Donations	1,340	300	414	-	1,226	-	-	-	1,226
Ms Cheer	(192)	237	-	-	45	-	-	-	45
Whole Kids Foundation	626	-	-	-	626	-	-	-	626

BEECH GROVE CITY 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
Ms Athletic Donations	(261)	5,870	2,203	-	3,406	508	1,972	-	1,942
Hs Donation	1,112	(83)	-	-	1,029	5,838	368	-	6,499
Hs Band Donations	1,519	350	-	-	1,869	-	-	-	1,869
Hs Choir Donation	16,302	34,310	17,762	-	32,850	146,658	60,419	-	119,089
Hs Adm Cares	389	5,000	726	-	4,663	-	1,663	-	3,000
Hs Art Donations	3,166	350	-	-	3,516	-	-	-	3,516
Hornet Care Pantry	5,250	-	-	-	5,250	-	-	-	5,250
Hs Career Readiness	748	400	46	-	1,102	-	-	-	1,102
Hs Community Service	130	-	-	-	130	-	-	-	130
Hs Robotics	560	-	44	-	516	-	-	-	516
Renaissance Donations	3,370	-	3,103	-	267	-	-	-	267
Hea Donations	1,022	-	-	-	1,022	-	-	-	1,022
Hs Athletic Donation	4,634	21,795	20,237	-	6,192	61,828	29,906	-	38,114
Hs Literacy Donations	1,000	-	-	-	1,000	-	-	-	1,000
Transportation Donation	48	30	69	-	9	117	-	-	126
Community Relations	16,602	-	-	-	16,602	-	14,055	-	2,547
Greenhouse	5,545	-	-	-	5,545	-	-	-	5,545
Chef Ann Foundation	2,203	-	-	-	2,203	-	-	-	2,203
Action For Healthy Kids	4,058	-	-	-	4,058	-	-	-	4,058
No Kid Hungry Grant	928	10,000	10,550	-	378	-	1,053	-	(675)
Ms Athletic Sports Pkg	-	10	10	-	-	-	-	-	-
Formative Assessment	-	29,486	29,486	-	-	-	-	-	-
Secured School Safety Grant	(78,330)	84,388	9,845	-	(3,787)	-	(2,318)	-	(1,469)
Alternative Education Grant	(7,882)	45,600	38,482	-	(764)	49,500	100,187	-	(51,451)
Early Intervention Grant	680	-	680	-	-	-	-	-	-
Early Literacy 19.20	16	7,972	6,738	-	1,250	-	1,250	-	-
Early Literacy 21.22	-	-	-	-	-	14,414	1,283	-	13,131
Lilly Counseling	158,456	-	65,453	-	93,003	-	49,083	-	43,920
Nesp 19.20	(1,989)	36,797	35,841	-	(1,033)	-	57	-	(1,090)
Nesp 21.22	-	-	-	-	-	46,930	50,268	-	(3,338)
Career And Tech Perf Grant	37,446	-	-	-	37,446	-	-	-	37,446
Teacher Appreciation Grant	108,673	114,541	111,965	-	111,249	107,062	102,218	(116,094)	(1)
High Ability	35,451	31,895	40,613	-	26,733	37,156	18,798	-	45,091
State Connectivity Grant	11,104	-	-	-	11,104	9,951	-	-	21,055
Prevention Matters	138,548	14,374	28,658	-	124,264	39,415	15,310	-	148,369
Title I 19.20	-	15,419	35,450	-	(20,031)	-	33,019	53,050	-
Title I 20.21	(98,964)	747,528	746,913	-	(98,349)	253,888	61,865	(53,050)	40,624
Title I 21.22	-	-	-	-	-	461,311	596,465	-	(135,154)
Special Ed Part B 611 21.22	-	-	-	-	-	522,413	665,991	-	(143,578)

BEECH GROVE CITY SCHOOLS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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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
Special Ed Part B 611 19.20	(68,718)	520,010	603,395	-	(152,103)	176,699	30,395	5,798	(1)
Special Ed Part B 619 21.22	-	-	-	-	-	-	19,675	-	(19,675)
Special Ed Part B 619 19.20	306	1,430	4,269	-	(2,533)	18,430	7,868	-	8,029
Title Iv	(12,566)	12,566	-	-	-	-	-	-	-
Title Iv 20.21	(26,569)	56,175	28,645	-	961	27,472	28,433	-	-
Title Iv 21.22	-	57,286	-	-	57,286	-	464	-	56,822
Federal Medicaid	-	149,303	5,824	17,458	160,937	157,811	18,346	-	300,402
Work Ethic Certificate	1,439	-	-	-	1,439	-	-	-	1,439
Title lia 19.20	(21,820)	134,257	133,003	-	(20,566)	43,353	22,786	-	1
Title lia 21.22	-	-	-	-	-	95,234	95,659	-	(425)
Title lii 19.20	(9,838)	30,869	24,216	-	(3,185)	6,571	3,388	-	(2)
Title lii 21.22	-	-	-	-	-	6,673	7,299	-	(626)
Title lii 2017-19	(1,069)	1,169	100	-	-	-	-	-	-
Arp Act 611	-	-	-	-	-	2,557	3,393	-	(836)
Esser lii	-	-	30,944	-	(30,944)	2,656,495	2,983,096	-	(357,545)
Child Care Development Grant	-	-	-	-	-	64,760	7,783	-	56,977
Esser li	-	-	-	-	-	1,400,415	1,398,315	-	2,100
Cares Act	-	360,885	1,124,225	-	(763,340)	339,223	(424,114)	-	(3)
Geers	-	33,696	75,207	-	(41,511)	-	(41,511)	-	-
E-Learning Grant	-	-	21,155	27,683	6,528	-	15,604	-	(9,076)
Tsl Grant	-	-	-	-	-	144,211	339,265	-	(195,054)
Hs/Ms Eca Activities	-	8,696	11,403	-	(2,707)	-	11,027	-	(13,734)
Prepaid Lunch	86,950	43,139	79,302	-	50,787	18,125	261	(9,333)	59,318
2019 Tornado	-	-	(50,921)	-	50,921	-	39,267	(11,653)	1
Hp Pcard	(1,257)	8,514	8,094	-	(837)	16,296	16,191	-	(732)
Ce Pcard	(400)	3,065	2,665	-	-	8,622	8,992	-	(370)
Sg Pcard	(1,758)	2,365	483	-	124	8,693	8,753	-	64
Ms Pcard	2,436	17,128	19,493	-	71	25,884	31,544	-	(5,589)
Hs Pcard	1,790	101,268	120,281	-	(17,223)	185,753	189,501	-	(20,971)
Clearing Hsbt Health	-	148,085	169,440	-	(21,355)	102,467	131,701	-	(50,589)
Payroll Withholding	(44,167)	9,766,815	9,867,603	-	(144,955)	10,389,215	10,349,706	-	(105,446)
<b>Totals</b>	<b>\$ 7,615,925</b>	<b>\$ 48,701,111</b>	<b>\$ 53,816,203</b>	<b>\$ 3,383,212</b>	<b>\$ 5,884,045</b>	<b>\$ 53,974,607</b>	<b>\$ 55,205,020</b>	<b>\$ 13,000</b>	<b>\$ 4,666,632</b>

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

BEECH GROVE CITY 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.

*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.

BEECH GROVE CITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Federal sources.* Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

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

*Other receipts.* Amounts received from various sources, including, but not limited to, the following: return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

**E. Disbursements**

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Instruction.* Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

*Support services.* Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

*Noninstructional services.* Amounts disbursed for food service operations and community service operations.

*Facilities acquisition and construction.* Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

*Debt services.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the School Corporation, including: all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

*Nonprogrammed charges.* Amounts disbursed for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

*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.

BEECH GROVE CITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

BEECH GROVE CITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

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

BEECH GROVE CITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan 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.

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.

BEECH GROVE CITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of posting errors made incorrectly causing negative posts.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of state and federal funds not being reimbursed by June 30, 2021 and 2022, overspending certain funds, and money due from one fund to another.

BEECH GROVE CITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. Holding Corporations**

The School Corporation has entered into a capital lease with the Beech Grove Central Schools 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 each been determined to be a related-party of the School Corporation. Lease payments during the years 2021 and 2022 totaled \$930,000 and \$3,025,000, respectively.

The School Corporation has entered into a capital lease with the Beech Grove Multi-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 each been determined to be a related-party of the School Corporation. Lease payments during the years 2021 and 2022 totaled \$2,212,258 and \$2,181,802, respectively.

**Note 10. Other Postemployment Benefits**

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

REQUIRED SUPPLEMENTARY INFORMATION

BEECH GROVE CITY 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	Operating Referendum	Debt Service	Retirement/S everance Bond	Referendum Debt	Operations	Rainy Day	Retirement/ Severance Bond Fund
Cash and investments - beginning	\$ 735,632	\$ 1,669,584	\$ 3,821,887	\$ 257,664	\$ 290,936	\$ 10,549	\$ 111,857	\$ 168,211
Receipts:								
Local sources	107,577	2,538,378	5,466,120	503,036	662,884	182,359	-	-
State sources	22,737,955	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	1,225,119	-	-	-	-	-	-
Other receipts	159,284	254,060	10,500	-	541	234,053	-	-
Total receipts	23,004,816	4,017,557	5,476,620	503,036	663,425	416,412	-	-
Disbursements:								
Instruction	17,881,471	33,534	-	-	-	58,040	-	5,885
Support services	2,719,771	1,463,142	7,443	-	-	5,123,397	-	-
Noninstructional services	331,261	46,154	-	-	-	31,279	-	-
Facilities acquisition and construction	-	17,650	20,500	-	58,906	78,122	112,847	-
Debt services	-	1,541,424	5,083,668	557,379	648,500	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	20,932,503	3,101,904	5,111,611	557,379	707,406	5,290,838	112,847	5,885
Excess (deficiency) of receipts over disbursements	2,072,313	915,653	365,009	(54,343)	(43,981)	(4,874,426)	(112,847)	(5,885)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	2,700	-	-
Transfers in	2,298,292	-	-	-	-	5,396,407	500,253	-
Transfers out	(3,016,398)	(1,437,163)	(3,585,600)	-	-	(45,253)	-	(150,000)
Total other financing sources (uses)	(718,106)	(1,437,163)	(3,585,600)	-	-	5,353,854	500,253	(150,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,354,207	(521,510)	(3,220,591)	(54,343)	(43,981)	479,428	387,406	(155,885)
Cash and investments - ending	\$ 2,089,839	\$ 1,148,074	\$ 601,296	\$ 203,321	\$ 246,955	\$ 489,977	\$ 499,263	\$ 12,326

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

	Construction Fund Csl C0017 Hs	2020 Referendum Construction	Csl C0004 Ce	2020 Tech Loan	2020 Construction	Foodservice	Curricular Materials	Levy Excess Fund
Cash and investments - beginning	\$ 35,287	\$ (47,420)	\$ (8,323)	\$ -	\$ -	\$ 452,802	\$ (192,388)	\$ 5,679
Receipts:								
Local sources	-	-	-	-	-	111,554	76,535	-
State sources	-	-	-	-	-	1,425,588	146,487	-
Federal sources	-	-	-	-	-	17,805	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	54,985	-	-	-	-	113,658	8,013	-
Total receipts	54,985	-	-	-	-	1,668,605	231,035	-
Disbursements:								
Instruction	-	-	-	-	-	-	6,500	-
Support services	-	-	-	192,991	-	6,060	338,965	-
Noninstructional services	-	-	-	-	-	1,253,858	40	-
Facilities acquisition and construction	558,859	2,012,342	69,131	-	-	14,526	-	-
Debt services	-	-	-	-	-	-	53,708	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	558,859	2,012,342	69,131	192,991	-	1,274,444	399,213	-
Excess (deficiency) of receipts over disbursements	(503,874)	(2,012,342)	(69,131)	(192,991)	-	394,161	(168,178)	-
Other financing sources (uses):								
Proceeds of long-term debt	754,750	2,059,762	73,009	192,991	-	-	-	-
Sale of capital assets	-	-	-	-	300,000	-	-	-
Transfers in	-	54,985	-	-	-	-	-	-
Transfers out	(54,985)	-	-	-	-	-	-	(5,679)
Total other financing sources (uses)	699,765	2,114,747	73,009	192,991	300,000	-	-	(5,679)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	195,891	102,405	3,878	-	300,000	394,161	(168,178)	(5,679)
Cash and investments - ending	\$ 231,178	\$ 54,985	\$ (4,445)	\$ -	\$ 300,000	\$ 846,963	\$ (360,566)	\$ -

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

	Hornet Park Donations	Hp Music Donations	Hp Art Donations	Little Free Pantries Hp	Central Donations	Ce Music Donations	Ce Art Donations	Ce Literacy Donations
Cash and investments - beginning	\$ 3,418	\$ 576	\$ 1,049	\$ -	\$ 1,608	\$ 926	\$ 738	\$ 1,035
Receipts:								
Local sources	426	200	200	-	297	200	200	250
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	426	200	200	-	297	200	200	250
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	3,392	-	73	-	-	-	149	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	3,392	-	73	-	-	-	149	-
Excess (deficiency) of receipts over disbursements	(2,966)	200	127	-	297	200	51	250
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,966)	200	127	-	297	200	51	250
Cash and investments - ending	\$ 452	\$ 776	\$ 1,176	\$ -	\$ 1,905	\$ 1,126	\$ 789	\$ 1,285

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

	Ce Speech Donations	South Grove Donations	Pets Are Wonderful Support	Little Free Pantries - Sg	Sg Music Donations	Sg Art Donations	Sg Robotics Donations	Ms Donations
Cash and investments - beginning	\$ 774	\$ 1,777	\$ 12	\$ 1,514	\$ 1,000	\$ 900	\$ 5,827	\$ 3,634
Receipts:								
Local sources	450	579	-	-	200	200	-	(2,272)
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	450	579	-	-	200	200	-	(2,272)
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	394	61	9	289	-	133	36	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	394	61	9	289	-	133	36	-
Excess (deficiency) of receipts over disbursements	56	518	(9)	(289)	200	67	(36)	(2,272)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	3	-	-	-	-	-	-
Transfers out	-	-	-	(3)	-	-	-	-
Total other financing sources (uses)	-	3	-	(3)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	56	521	(9)	(292)	200	67	(36)	(2,272)
Cash and investments - ending	\$ 830	\$ 2,298	\$ 3	\$ 1,222	\$ 1,200	\$ 967	\$ 5,791	\$ 1,362

BEECH GROVE CITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Hunger Heroes Challenge	Ms Dow Chemical	Ms Music/Choir	Ms Art Donations	Ms Literacy Donations	Ms Cheer	Whole Kids Foundation	Ms Athletic Donations
Cash and investments - beginning	\$ 64	\$ 129	\$ 600	\$ 320	\$ 1,340	\$ (192)	\$ 626	\$ (261)
Receipts:								
Local sources	-	-	200	200	300	237	-	5,870
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	200	200	300	237	-	5,870
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	200	414	-	-	2,203
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	200	414	-	-	2,203
Excess (deficiency) of receipts over disbursements	-	-	200	-	(114)	237	-	3,667
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	200	-	(114)	237	-	3,667
Cash and investments - ending	\$ 64	\$ 129	\$ 800	\$ 320	\$ 1,226	\$ 45	\$ 626	\$ 3,406

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

	Hs Donation	Hs Band Donations	Hs Choir Donation	Hs Adm Cares	Hs Art Donations	Hornet Care Pantry	Hs Career Readiness	Hs Community Service
Cash and investments - beginning	\$ 1,112	\$ 1,519	\$ 16,302	\$ 389	\$ 3,166	\$ 5,250	\$ 748	\$ 130
Receipts:								
Local sources	(83)	350	34,310	5,000	350	-	400	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	(83)	350	34,310	5,000	350	-	400	-
Disbursements:								
Instruction	-	-	-	-	-	-	46	-
Support services	-	-	17,762	726	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	17,762	726	-	-	46	-
Excess (deficiency) of receipts over disbursements	(83)	350	16,548	4,274	350	-	354	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(83)	350	16,548	4,274	350	-	354	-
Cash and investments - ending	\$ 1,029	\$ 1,869	\$ 32,850	\$ 4,663	\$ 3,516	\$ 5,250	\$ 1,102	\$ 130

BEECH GROVE CITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Hs Robotics	Renaissance Donations	Hea Donations	Hs Athletic Donation	Hs Literacy Donations	Transportation Donation	Community Relations	Greenhouse
Cash and investments - beginning	\$ 560	\$ 3,370	\$ 1,022	\$ 4,634	\$ 1,000	\$ 48	\$ 16,602	\$ 5,545
Receipts:								
Local sources	-	-	-	21,795	-	30	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	21,795	-	30	-	-
Disbursements:								
Instruction	44	3,103	-	-	-	-	-	-
Support services	-	-	-	20,237	-	69	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	44	3,103	-	20,237	-	69	-	-
Excess (deficiency) of receipts over disbursements	(44)	(3,103)	-	1,558	-	(39)	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(44)	(3,103)	-	1,558	-	(39)	-	-
Cash and investments - ending	\$ 516	\$ 267	\$ 1,022	\$ 6,192	\$ 1,000	\$ 9	\$ 16,602	\$ 5,545

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

	Chef Ann Foundation	Action For Healthy Kids	No Kid Hungry Grant	Ms Athletic Sports Pkg	Formative Assessment	Secured School Safety Grant	Alternative Education Grant	Early Intervention Grant
Cash and investments - beginning	\$ 2,203	\$ 4,058	\$ 928	\$ -	\$ -	\$ (78,330)	\$ (7,882)	\$ 680
Receipts:								
Local sources	-	-	10,000	-	-	-	-	-
State sources	-	-	-	-	29,486	-	45,600	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	10	-	84,388	-	-
Total receipts	-	-	10,000	10	29,486	84,388	45,600	-
Disbursements:								
Instruction	-	-	-	10	-	-	38,482	680
Support services	-	-	-	-	29,486	9,845	-	-
Noninstructional services	-	-	10,550	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	10,550	10	29,486	9,845	38,482	680
Excess (deficiency) of receipts over disbursements	-	-	(550)	-	-	74,543	7,118	(680)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(550)	-	-	74,543	7,118	(680)
Cash and investments - ending	\$ 2,203	\$ 4,058	\$ 378	\$ -	\$ -	\$ (3,787)	\$ (764)	\$ -

BEECH GROVE CITY SCHOOLS  
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	Early Literacy 19.20	Early Literacy 21.22	Lilly Counseling	Nesp 19.20	Nesp 21.22	Career And Tech Perf Grant	Teacher Appreciation Grant	High Ability
Cash and investments - beginning	\$ 16	\$ -	\$ 158,456	\$ (1,989)	\$ -	\$ 37,446	\$ 108,673	\$ 35,451
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	7,972	-	-	36,797	-	-	114,541	31,895
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	7,972	-	-	36,797	-	-	114,541	31,895
Disbursements:								
Instruction	6,738	-	65,453	35,841	-	-	111,965	40,613
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	6,738	-	65,453	35,841	-	-	111,965	40,613
Excess (deficiency) of receipts over disbursements	1,234	-	(65,453)	956	-	-	2,576	(8,718)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,234	-	(65,453)	956	-	-	2,576	(8,718)
Cash and investments - ending	\$ 1,250	\$ -	\$ 93,003	\$ (1,033)	\$ -	\$ 37,446	\$ 111,249	\$ 26,733

BEECH GROVE CITY SCHOOLS  
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	State Connectivity Grant	Prevention Matters	Title I 19.20	Title I 20.21	Title I 21.22	Special Ed Part B 611 21.22	Special Ed Part B 611 19.20	Special Ed Part B 619 21.22
Cash and investments - beginning	\$ 11,104	\$ 138,548	\$ -	\$ (98,964)	\$ -	\$ -	\$ (68,718)	\$ -
Receipts:								
Local sources	-	-	-	264,692	-	-	-	-
State sources	-	14,374	-	-	-	-	520,010	-
Federal sources	-	-	15,419	482,836	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	14,374	15,419	747,528	-	-	520,010	-
Disbursements:								
Instruction	-	28,658	35,450	733,720	-	-	592,087	-
Support services	-	-	-	13,193	-	-	11,308	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	28,658	35,450	746,913	-	-	603,395	-
Excess (deficiency) of receipts over disbursements	-	(14,284)	(20,031)	615	-	-	(83,385)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(14,284)	(20,031)	615	-	-	(83,385)	-
Cash and investments - ending	\$ 11,104	\$ 124,264	\$ (20,031)	\$ (98,349)	\$ -	\$ -	\$ (152,103)	\$ -

BEECH GROVE CITY SCHOOLS  
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 For the Year Ended June 30, 2021

	Special Ed Part B 619 19.20	Title Iv	Title Iv 20.21	Title Iv 21.22	Federal Medicaid	Work Ethic Certificate	Title lia 19.20	Title lia 21.22
Cash and investments - beginning	\$ 306	\$ (12,566)	\$ (26,569)	\$ -	\$ -	\$ 1,439	\$ (21,820)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	1,430	-	-	-	-	-	-	-
Federal sources	-	12,566	-	57,286	149,303	-	134,257	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	56,175	-	-	-	-	-
Total receipts	1,430	12,566	56,175	57,286	149,303	-	134,257	-
Disbursements:								
Instruction	4,269	-	28,645	-	5,824	-	132,703	-
Support services	-	-	-	-	-	-	300	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	4,269	-	28,645	-	5,824	-	133,003	-
Excess (deficiency) of receipts over disbursements	(2,839)	12,566	27,530	57,286	143,479	-	1,254	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	17,458	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	17,458	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,839)	12,566	27,530	57,286	160,937	-	1,254	-
Cash and investments - ending	\$ (2,533)	\$ -	\$ 961	\$ 57,286	\$ 160,937	\$ 1,439	\$ (20,566)	\$ -

BEECH GROVE CITY SCHOOLS  
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	Title Iii 19.20	Title Iii 21.22	Title Iii 2017-19	Arp Act 611	Esser Iii	Child Care Development Grant	Esser Ii	Cares Act
Cash and investments - beginning	\$ (9,838)	\$ -	\$ (1,069)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	27,585
State sources	-	-	-	-	-	-	-	-
Federal sources	30,869	-	1,169	-	-	-	-	333,300
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>30,869</u>	<u>-</u>	<u>1,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,885</u>
Disbursements:								
Instruction	7,577	-	-	-	11,335	-	-	1,056,834
Support services	16,639	-	100	-	19,609	-	-	52,401
Noninstructional services	-	-	-	-	-	-	-	14,990
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>24,216</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>30,944</u>	<u>-</u>	<u>-</u>	<u>1,124,225</u>
Excess (deficiency) of receipts over disbursements	<u>6,653</u>	<u>-</u>	<u>1,069</u>	<u>-</u>	<u>(30,944)</u>	<u>-</u>	<u>-</u>	<u>(763,340)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>6,653</u>	<u>-</u>	<u>1,069</u>	<u>-</u>	<u>(30,944)</u>	<u>-</u>	<u>-</u>	<u>(763,340)</u>
Cash and investments - ending	<u>\$ (3,185)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (30,944)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (763,340)</u>

BEECH GROVE CITY SCHOOLS  
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	Geers	E-Learning Grant	Tsl Grant	Hs/Ms Eca Activities	Prepaid Lunch	2019 Tornado	Hp Pcard
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 86,950	\$ -	\$ (1,257)
Receipts:							
Local sources	-	-	-	8,696	41,544	-	8,514
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	33,696	-	-	-	1,595	-	-
<b>Total receipts</b>	<b>33,696</b>	<b>-</b>	<b>-</b>	<b>8,696</b>	<b>43,139</b>	<b>-</b>	<b>8,514</b>
Disbursements:							
Instruction	-	21,155	-	11,403	-	-	-
Support services	75,207	-	-	-	79,282	-	8,094
Noninstructional services	-	-	-	-	20	-	-
Facilities acquisition and construction	-	-	-	-	-	(50,921)	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>75,207</b>	<b>21,155</b>	<b>-</b>	<b>11,403</b>	<b>79,302</b>	<b>(50,921)</b>	<b>8,094</b>
Excess (deficiency) of receipts over disbursements	(41,511)	(21,155)	-	(2,707)	(36,163)	50,921	420
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	27,683	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>27,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(41,511)	6,528	-	(2,707)	(36,163)	50,921	420
Cash and investments - ending	\$ (41,511)	\$ 6,528	\$ -	\$ (2,707)	\$ 50,787	\$ 50,921	\$ (837)

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	Ce Pcard	Sg Pcard	Ms Pcard	Hs Pcard	Clearing Hsbt Health	Payroll Withholding	Totals
Cash and investments - beginning	\$ (400)	\$ (1,758)	\$ 2,436	\$ 1,790	\$ -	\$ (44,167)	\$ 7,615,925
Receipts:							
Local sources	3,065	2,365	17,128	101,268	148,085	-	10,351,274
State sources	-	-	-	-	-	-	25,112,135
Federal sources	-	-	-	-	-	-	1,234,810
Temporary loans	-	-	-	-	-	-	1,225,119
Other receipts	-	-	-	-	-	9,766,815	10,777,773
<b>Total receipts</b>	<b>3,065</b>	<b>2,365</b>	<b>17,128</b>	<b>101,268</b>	<b>148,085</b>	<b>9,766,815</b>	<b>48,701,111</b>
Disbursements:							
Instruction	-	-	-	-	-	-	20,958,065
Support services	2,665	483	19,493	120,281	-	-	10,356,302
Noninstructional services	-	-	-	-	-	-	1,688,152
Facilities acquisition and construction	-	-	-	-	-	-	2,891,962
Debt services	-	-	-	-	-	-	7,884,679
Nonprogrammed charges	-	-	-	-	169,440	-	169,440
Interfund loans	-	-	-	-	-	9,867,603	9,867,603
<b>Total disbursements</b>	<b>2,665</b>	<b>483</b>	<b>19,493</b>	<b>120,281</b>	<b>169,440</b>	<b>9,867,603</b>	<b>53,816,203</b>
Excess (deficiency) of receipts over disbursements	400	1,882	(2,365)	(19,013)	(21,355)	(100,788)	(5,115,092)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	3,080,512
Sale of capital assets	-	-	-	-	-	-	302,700
Transfers in	-	-	-	-	-	-	8,295,081
Transfers out	-	-	-	-	-	-	(8,295,081)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,383,212</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	400	1,882	(2,365)	(19,013)	(21,355)	(100,788)	(1,731,880)
Cash and investments - ending	\$ -	\$ 124	\$ 71	\$ (17,223)	\$ (21,355)	\$ (144,955)	\$ 5,884,045

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	Education	Operating Referendum	Debt Service	Retirement/ Severance Bond	Referendum Debt	Operations	Rainy Day	Retirement/ Severance Bond Fund
Cash and investments - beginning	\$ 2,089,839	\$ 1,148,074	\$ 601,296	\$ 203,321	\$ 246,955	\$ 489,977	\$ 499,263	\$ 12,326
Receipts:								
Local sources	143,885	3,074,377	5,470,182	488,324	884,336	278,958	-	-
State sources	21,606,928	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	1,583,251	-	-	-	-	-	-
Other receipts	118,296	10,092	-	-	-	276,398	-	-
Total receipts	21,869,109	4,667,720	5,470,182	488,324	884,336	555,356	-	-
Disbursements:								
Instruction	17,915,066	44,648	-	-	-	61,641	-	1,317
Support services	2,688,631	3,469,375	3,926	-	-	3,805,094	8,001	-
Noninstructional services	373,592	40,100	-	-	-	28,713	-	-
Facilities acquisition and construction	-	245,080	-	-	-	97,416	-	-
Debt services	-	1,769,783	3,071,500	571,943	1,196,000	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	20,977,289	5,568,986	3,075,426	571,943	1,196,000	3,992,864	8,001	1,317
Excess (deficiency) of receipts over disbursements	891,820	(901,266)	2,394,756	(83,619)	(311,664)	(3,437,508)	(8,001)	(1,317)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	13,000	-	-
Transfers in	1,626,166	878,412	-	-	70,000	3,040,162	-	-
Transfers out	(2,598,404)	(229,704)	(2,368,850)	-	-	-	-	-
Total other financing sources (uses)	(972,238)	648,708	(2,368,850)	-	70,000	3,053,162	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(80,418)	(252,558)	25,906	(83,619)	(241,664)	(384,346)	(8,001)	(1,317)
Cash and investments - ending	\$ 2,009,421	\$ 895,516	\$ 627,202	\$ 119,702	\$ 5,291	\$ 105,631	\$ 491,262	\$ 11,009

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	Construction Fund Csl C0017 Hs	2020 Referendum Construction	Csl C0004 Ce	2020 Tech Loan	2020 Construction	Foodservice	Curricular Materials	Levy Excess Fund
Cash and investments - beginning	\$ 231,178	\$ 54,985	\$ (4,445)	\$ -	\$ 300,000	\$ 846,963	\$ (360,566)	\$ -
Receipts:								
Local sources	-	-	-	-	-	379,143	86,843	-
State sources	-	-	-	-	-	120,135	116,161	-
Federal sources	-	-	-	-	-	1,364,664	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,817	314,925	-
Total receipts	-	-	-	-	-	1,865,759	517,929	-
Disbursements:								
Instruction	-	-	-	4,053	-	-	16,275	-
Support services	-	-	-	-	-	1,156	370,167	-
Noninstructional services	-	-	-	-	-	1,946,293	-	-
Facilities acquisition and construction	227,704	28,024	(4,445)	-	111,579	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	227,704	28,024	(4,445)	4,053	111,579	1,947,449	386,442	-
Excess (deficiency) of receipts over disbursements	(227,704)	(28,024)	4,445	(4,053)	(111,579)	(81,690)	131,487	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	13,500	-
Transfers out	-	-	-	-	-	(300,000)	-	-
Total other financing sources (uses)	-	-	-	-	-	(300,000)	13,500	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(227,704)	(28,024)	4,445	(4,053)	(111,579)	(381,690)	144,987	-
Cash and investments - ending	\$ 3,474	\$ 26,961	\$ -	\$ (4,053)	\$ 188,421	\$ 465,273	\$ (215,579)	\$ -

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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Hornet Park Donations	Hp Music Donations	Hp Art Donations	Little Free Pantries Hp	Central Donations	Ce Music Donations	Ce Art Donations	Ce Literacy Donations
Cash and investments - beginning	\$ 452	\$ 776	\$ 1,176	\$ -	\$ 1,905	\$ 1,126	\$ 789	\$ 1,285
Receipts:								
Local sources	669	-	-	-	101	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	669	-	-	-	101	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	919	-	871	53	-	-	227	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	919	-	871	53	-	-	227	-
Excess (deficiency) of receipts over disbursements	(250)	-	(871)	(53)	101	-	(227)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	611	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	611	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(250)	-	(871)	558	101	-	(227)	-
Cash and investments - ending	\$ 202	\$ 776	\$ 305	\$ 558	\$ 2,006	\$ 1,126	\$ 562	\$ 1,285

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

	Ce Speech Donations	South Grove Donations	Pets Are Wonderful Support	Little Free Pantries - Sg	Sg Music Donations	Sg Art Donations	Sg Robotics Donations	Ms Donations
Cash and investments - beginning	\$ 830	\$ 2,298	\$ 3	\$ 1,222	\$ 1,200	\$ 967	\$ 5,791	\$ 1,362
Receipts:								
Local sources	-	509	-	-	-	-	-	665
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	509	-	-	-	-	-	665
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	483	540	-	-	-	192	437	1,909
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	483	540	-	-	-	192	437	1,909
Excess (deficiency) of receipts over disbursements	(483)	(31)	-	-	-	(192)	(437)	(1,244)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(611)	-	-	-	-
Total other financing sources (uses)	-	-	-	(611)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(483)	(31)	-	(611)	-	(192)	(437)	(1,244)
Cash and investments - ending	\$ 347	\$ 2,267	\$ 3	\$ 611	\$ 1,200	\$ 775	\$ 5,354	\$ 118

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

	Hunger Heroes Challenge	Ms Dow Chemical	Ms Music/Choir	Ms Art Donations	Ms Literacy Donations	Ms Cheer	Whole Kids Foundation	Ms Athletic Donations
Cash and investments - beginning	\$ 64	\$ 129	\$ 800	\$ 320	\$ 1,226	\$ 45	\$ 626	\$ 3,406
Receipts:								
Local sources	-	-	-	2,000	-	-	-	448
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	60
Total receipts	-	-	-	2,000	-	-	-	508
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	758	-	-	-	1,972
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	758	-	-	-	1,972
Excess (deficiency) of receipts over disbursements	-	-	-	1,242	-	-	-	(1,464)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	1,242	-	-	-	(1,464)
Cash and investments - ending	\$ 64	\$ 129	\$ 800	\$ 1,562	\$ 1,226	\$ 45	\$ 626	\$ 1,942

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

	Hs Donation	Hs Band Donations	Hs Choir Donation	Hs Adm Cares	Hs Art Donations	Hornet Care Pantry	Hs Career Readiness	Hs Community Service
Cash and investments - beginning	\$ 1,029	\$ 1,869	\$ 32,850	\$ 4,663	\$ 3,516	\$ 5,250	\$ 1,102	\$ 130
Receipts:								
Local sources	5,838	-	146,658	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	5,838	-	146,658	-	-	-	-	-
Disbursements:								
Instruction	-	-	24,605	-	-	-	-	-
Support services	368	-	35,814	1,663	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	368	-	60,419	1,663	-	-	-	-
Excess (deficiency) of receipts over disbursements	5,470	-	86,239	(1,663)	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,470	-	86,239	(1,663)	-	-	-	-
Cash and investments - ending	\$ 6,499	\$ 1,869	\$ 119,089	\$ 3,000	\$ 3,516	\$ 5,250	\$ 1,102	\$ 130

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

	Hs Robotics	Renaissance Donations	Hea Donations	Hs Athletic Donation	Hs Literacy Donations	Transportation Donation	Community Relations	Greenhouse
Cash and investments - beginning	\$ 516	\$ 267	\$ 1,022	\$ 6,192	\$ 1,000	\$ 9	\$ 16,602	\$ 5,545
Receipts:								
Local sources	-	-	-	61,828	-	117	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	61,828	-	117	-	-
Disbursements:								
Instruction	-	-	-	4,518	-	-	-	-
Support services	-	-	-	25,388	-	-	-	-
Noninstructional services	-	-	-	-	-	-	14,055	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	29,906	-	-	14,055	-
Excess (deficiency) of receipts over disbursements	-	-	-	31,922	-	117	(14,055)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	31,922	-	117	(14,055)	-
Cash and investments - ending	\$ 516	\$ 267	\$ 1,022	\$ 38,114	\$ 1,000	\$ 126	\$ 2,547	\$ 5,545

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

	Chef Ann Foundation	Action For Healthy Kids	No Kid Hungry Grant	Ms Athletic Sports Pkg	Formative Assessment	Secured School Safety Grant	Alternative Education Grant	Early Intervention Grant
Cash and investments - beginning	\$ 2,203	\$ 4,058	\$ 378	\$ -	\$ -	\$ (3,787)	\$ (764)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	49,500	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	49,500	-
Disbursements:								
Instruction	-	-	-	-	-	-	100,187	-
Support services	-	-	-	-	-	(2,318)	-	-
Noninstructional services	-	-	1,053	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,053	-	-	(2,318)	100,187	-
Excess (deficiency) of receipts over disbursements	-	-	(1,053)	-	-	2,318	(50,687)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,053)	-	-	2,318	(50,687)	-
Cash and investments - ending	\$ 2,203	\$ 4,058	\$ (675)	\$ -	\$ -	\$ (1,469)	\$ (51,451)	\$ -

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

	Early Literacy 19.20	Early Literacy 21.22	Lilly Counseling	Nesp 19.20	Nesp 21.22	Career And Tech Perf Grant	Teacher Appreciation Grant	High Ability
Cash and investments - beginning	\$ 1,250	\$ -	\$ 93,003	\$ (1,033)	\$ -	\$ 37,446	\$ 111,249	\$ 26,733
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	14,414	-	-	46,930	-	107,062	37,156
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	14,414	-	-	46,930	-	107,062	37,156
Disbursements:								
Instruction	1,250	1,283	49,083	57	50,268	-	102,218	18,798
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	1,250	1,283	49,083	57	50,268	-	102,218	18,798
Excess (deficiency) of receipts over disbursements	(1,250)	13,131	(49,083)	(57)	(3,338)	-	4,844	18,358
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(116,094)	-
Total other financing sources (uses)	-	-	-	-	-	-	(116,094)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,250)	13,131	(49,083)	(57)	(3,338)	-	(111,250)	18,358
Cash and investments - ending	\$ -	\$ 13,131	\$ 43,920	\$ (1,090)	\$ (3,338)	\$ 37,446	\$ (1)	\$ 45,091

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

	State Connectivity Grant	Prevention Matters	Title I 19.20	Title I 20.21	Title I 21.22	Special Ed Part B 611 21.22	Special Ed Part B 611 19.20	Special Ed Part B 619 21.22
Cash and investments - beginning	\$ 11,104	\$ 124,264	\$ (20,031)	\$ (98,349)	\$ -	\$ -	\$ (152,103)	\$ -
Receipts:								
Local sources	-	-	-	-	88,713	-	12,657	-
State sources	9,951	39,415	-	-	-	-	-	-
Federal sources	-	-	-	253,888	372,598	522,413	164,042	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	9,951	39,415	-	253,888	461,311	522,413	176,699	-
Disbursements:								
Instruction	-	7,899	33,019	61,865	556,341	652,140	30,395	19,675
Support services	-	7,411	-	-	35,853	13,851	-	-
Noninstructional services	-	-	-	-	4,271	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	15,310	33,019	61,865	596,465	665,991	30,395	19,675
Excess (deficiency) of receipts over disbursements	9,951	24,105	(33,019)	192,023	(135,154)	(143,578)	146,304	(19,675)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	53,050	-	-	-	5,798	-
Transfers out	-	-	-	(53,050)	-	-	-	-
Total other financing sources (uses)	-	-	53,050	(53,050)	-	-	5,798	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,951	24,105	20,031	138,973	(135,154)	(143,578)	152,102	(19,675)
Cash and investments - ending	\$ 21,055	\$ 148,369	\$ -	\$ 40,624	\$ (135,154)	\$ (143,578)	\$ (1)	\$ (19,675)

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

	Special Ed Part B 619 19.20	Title Iv	Title Iv 20.21	Title Iv 21.22	Federal Medicaid	Work Ethic Certificate	Title Iia 19.20	Title Iia 21.22
Cash and investments - beginning	\$ (2,533)	\$ -	\$ 961	\$ 57,286	\$ 160,937	\$ 1,439	\$ (20,566)	\$ -
Receipts:								
Local sources	-	-	-	-	150	-	-	-
State sources	7,231	-	-	-	-	-	-	-
Federal sources	11,199	-	27,472	-	157,661	-	43,353	95,234
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	18,430	-	27,472	-	157,811	-	43,353	95,234
Disbursements:								
Instruction	7,868	-	28,433	464	18,346	-	22,786	95,284
Support services	-	-	-	-	-	-	-	375
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	7,868	-	28,433	464	18,346	-	22,786	95,659
Excess (deficiency) of receipts over disbursements	10,562	-	(961)	(464)	139,465	-	20,567	(425)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,562	-	(961)	(464)	139,465	-	20,567	(425)
Cash and investments - ending	\$ 8,029	\$ -	\$ -	\$ 56,822	\$ 300,402	\$ 1,439	\$ 1	\$ (425)

BEECH GROVE CITY 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 Iii 19.20	Title Iii 21.22	Title Iii 2017-19	Arp Act 611	Esser Iii	Child Care Development Grant	Esser Ii	Cares Act
Cash and investments - beginning	\$ (3,185)	\$ -	\$ -	\$ -	\$ (30,944)	\$ -	\$ -	\$ (763,340)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	6,571	6,673	-	2,557	2,656,495	64,760	1,400,415	339,223
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	6,571	6,673	-	2,557	2,656,495	64,760	1,400,415	339,223
Disbursements:								
Instruction	(1,014)	5,106	-	3,393	855,806	7,783	843,682	(356,988)
Support services	4,402	1,077	-	-	749,465	-	278,866	(52,136)
Noninstructional services	-	1,116	-	-	-	-	-	(14,990)
Facilities acquisition and construction	-	-	-	-	1,377,825	-	275,767	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	3,388	7,299	-	3,393	2,983,096	7,783	1,398,315	(424,114)
Excess (deficiency) of receipts over disbursements	3,183	(626)	-	(836)	(326,601)	56,977	2,100	763,337
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,183	(626)	-	(836)	(326,601)	56,977	2,100	763,337
Cash and investments - ending	\$ (2)	\$ (626)	\$ -	\$ (836)	\$ (357,545)	\$ 56,977	\$ 2,100	\$ (3)

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

	Geers	E-Learning Grant	Tsl Grant	Hs/Ms Eca Activities	Prepaid Lunch	2019 Tornado	Hp Pcard
Cash and investments - beginning	\$ (41,511)	\$ 6,528	\$ -	\$ (2,707)	\$ 50,787	\$ 50,921	\$ (837)
Receipts:							
Local sources	-	-	-	-	15,448	-	16,296
State sources	-	-	-	-	-	-	-
Federal sources	-	-	144,211	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,677	-	-
Total receipts	-	-	144,211	-	18,125	-	16,296
Disbursements:							
Instruction	-	15,604	274,039	11,027	-	-	-
Support services	(41,511)	-	65,226	-	261	-	16,191
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	39,267	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	(41,511)	15,604	339,265	11,027	261	39,267	16,191
Excess (deficiency) of receipts over disbursements	41,511	(15,604)	(195,054)	(11,027)	17,864	(39,267)	105
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(9,333)	(11,653)	-
Total other financing sources (uses)	-	-	-	-	(9,333)	(11,653)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	41,511	(15,604)	(195,054)	(11,027)	8,531	(50,920)	105
Cash and investments - ending	\$ -	\$ (9,076)	\$ (195,054)	\$ (13,734)	\$ 59,318	\$ 1	\$ (732)

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

	Ce Pcard	Sg Pcard	Ms Pcard	Hs Pcard	Clearing Hsbt Health	Payroll Withholding	Totals
Cash and investments - beginning	\$ -	\$ 124	\$ 71	\$ (17,223)	\$ (21,355)	\$ (144,955)	\$ 5,884,045
Receipts:							
Local sources	8,622	8,693	25,884	185,753	102,467	-	11,489,564
State sources	-	-	-	-	-	-	22,154,883
Federal sources	-	-	-	-	-	-	7,633,429
Temporary loans	-	-	-	-	-	-	1,583,251
Other receipts	-	-	-	-	-	10,389,215	11,113,480
Total receipts	<u>8,622</u>	<u>8,693</u>	<u>25,884</u>	<u>185,753</u>	<u>102,467</u>	<u>10,389,215</u>	<u>53,974,607</u>
Disbursements:							
Instruction	-	-	-	-	-	-	21,588,220
Support services	8,992	8,753	31,544	189,501	-	-	11,733,747
Noninstructional services	-	-	-	-	-	-	2,394,203
Facilities acquisition and construction	-	-	-	-	-	-	2,398,217
Debt services	-	-	-	-	-	-	6,609,226
Nonprogrammed charges	-	-	-	-	131,701	-	131,701
Interfund loans	-	-	-	-	-	10,349,706	10,349,706
Total disbursements	<u>8,992</u>	<u>8,753</u>	<u>31,544</u>	<u>189,501</u>	<u>131,701</u>	<u>10,349,706</u>	<u>55,205,020</u>
Excess (deficiency) of receipts over disbursements	<u>(370)</u>	<u>(60)</u>	<u>(5,660)</u>	<u>(3,748)</u>	<u>(29,234)</u>	<u>39,509</u>	<u>(1,230,413)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	13,000
Transfers in	-	-	-	-	-	-	5,687,699
Transfers out	-	-	-	-	-	-	(5,687,699)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(370)</u>	<u>(60)</u>	<u>(5,660)</u>	<u>(3,748)</u>	<u>(29,234)</u>	<u>39,509</u>	<u>(1,217,413)</u>
Cash and investments - ending	<u>\$ (370)</u>	<u>\$ 64</u>	<u>\$ (5,589)</u>	<u>\$ (20,971)</u>	<u>\$ (50,589)</u>	<u>\$ (105,446)</u>	<u>\$ 4,666,632</u>

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OTHER INFORMATION

BEECH GROVE CITY SCHOOLS  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 638,072</u>	<u>\$ 935,794</u>

BEECH GROVE CITY SCHOOLS  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
BMO Bank	Buses	\$ 36,357	4/30/2019	4/30/2023
BMO Bank	Buses	35,865	5/20/2019	5/20/2023
Beech Grove Central Schools Building Corporation	First Mortgage Refunding Bond Series 2021A	855,500	12/31/2021	12/31/2040
Beech Grove Central Schools Building Corporation	First Mortgage Refunding Bond Series 2021B	196,500	6/30/2021	6/30/2031
Beech Grove Multi-School Building Corporation	Bank of New York Mellon- GO Bond 2001	2,150,000	7/15/2003	7/15/2026
Beech Grove Central Schools Building Corporation	Bank of New York Mellon- GO Bond 2014	562,500	6/19/2014	12/31/2031
Beech Grove Central Schools Building Corporation	Bank of New York Mellon- GO Bond 2015	650,000	10/29/2015	12/31/2034
Beech Grove Central Schools Building Corporation	Bank of New York Mellon- GO Bond 2016	438,000	7/5/2016	7/5/2034
Beech Grove Central Schools Building Corporation	Bank of New York Mellon- GO Bond QSCB 2009	<u>157,500</u>	7/1/2010	1/1/2025
Total governmental activities		<u>5,082,222</u>		
Total of annual lease payments		<u>\$ 5,082,222</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
Retirement/Severance Bond	Pension Bond 2004		\$ 1,445,000	\$ 545,000
Notes and Loans Payable	Common School Loans B0222 C0017 C0004 A2933 A2881 B0036 C0010 B0135 A0801 A0615 A0603 A0575		8,888,405	784,575
Tax Anticipation Warrants	Indiana Bond Bank		<u>1,192,534</u>	<u>1,192,534</u>
Total governmental activities			<u>11,525,939</u>	<u>2,522,109</u>
Totals			<u>\$ 11,525,939</u>	<u>\$ 2,522,109</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/>.