

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

FINANCIAL STATEMENT AUDIT REPORT

OF

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

DEKALB COUNTY, INDIANA

July 1, 2020 to June 30, 2022



**FILED**

03/14/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Stephen W. Snider	07-01-20 to 06-30-23
Superintendent of Schools	Steven Teders	07-01-20 to 06-30-23
President of the School Board	Heather M. Krebs Greg Lantz	07-01-20 to 12-31-22 01-01-23 to 06-30-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE DEKALB COUNTY CENTRAL UNITED  
SCHOOL DISTRICT, DEKALB COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of the DeKalb County Central United School District (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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

*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.

***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.

## INDEPENDENT AUDITOR'S REPORT

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.

### **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 22, 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 22, 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.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
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	\$ 902,462	\$ 23,587,126	\$ 22,899,432	\$ (976,868)	\$ 613,288	\$ 25,148,588	\$ 23,702,947	\$ (114,840)	\$ 1,944,089
Debt Service	1,913,625	5,518,231	5,413,150	-	2,018,706	5,191,368	5,390,100	-	1,819,974
Operations	4,993,214	8,720,140	9,028,314	856,868	5,541,908	8,516,846	9,711,651	-	4,347,103
Rainy Day	1,290,402	-	-	-	1,290,402	-	-	-	1,290,402
Retire Severance Bond	1,221,234	17,327	(13,000)	-	1,251,561	-	-	-	1,251,561
Post Retire Severance Future	99,640	-	-	-	99,640	-	-	-	99,640
Construction	955	-	-	-	955	24,996	22,600	-	3,351
Construction 2016 Bond	39,936	-	21,924	-	18,012	-	18,012	-	-
Construction 2018 Bond	185,213	384	81,749	-	103,848	-	85,068	-	18,780
Construction 2019 Bond JRW	4,656,903	-	3,647,809	-	1,009,094	-	691,772	-	317,322
Construction DMS 2021	-	-	-	-	-	40,469	1,538,049	5,614,000	4,116,420
Food Service	65,412	2,469,959	2,151,864	-	383,507	2,891,484	2,532,021	-	742,970
Textbook	691,397	697,290	643,341	-	745,346	444,431	419,223	-	770,554
Self Insurance	1,328,559	5,411,565	4,171,805	-	2,568,319	5,097,727	5,085,256	-	2,580,790
Prek	170,842	562,750	483,350	-	250,242	662,432	504,941	-	407,733
Summer Literacy	16,845	-	-	-	16,845	-	-	-	16,845
Energy Savings Program	4,960	-	-	-	4,960	-	-	-	4,960
Noble REMC Recycling	1,500	-	-	-	1,500	-	-	-	1,500
Comm Found - VOICE Nurse Supplies	200	-	-	-	200	-	200	-	-
United Way - CME Sensory Support	-	1,500	1,009	-	491	-	491	-	-
PLTW DHS Grant	-	2,400	2,400	-	-	-	-	-	-
Drug Free Dekalb County	-	1,000	1,000	-	-	1,000	-	-	1,000
Comm Found - Cardio Drum	-	750	-	-	750	-	747	(3)	-
Comm Found - Early Indiana Learning	-	500	-	-	500	-	500	-	-
Homebound - HP	15,728	-	-	-	15,728	-	-	-	15,728
PLTW DHS Biomedical	-	2,400	4,800	-	(2,400)	2,400	-	-	-
Computer Science Pd	-	-	500	-	(500)	5,000	4,500	-	-
PLTW DHS	-	1,500	-	-	1,500	-	1,380	-	120
PNC Robotics	-	-	-	-	-	4,500	3,214	-	1,286
Comm Found - 3D Print Club	-	-	-	-	-	360	360	-	-
Summer Of E-Learning	4,678	-	793	-	3,885	-	3,163	-	722
PLTW DMS Gateway	-	-	-	-	-	2,400	2,400	-	-
Region 8 Deep Dive Grant	-	-	-	-	-	2,000	-	-	2,000
DHS Landscaping	233	-	233	-	-	-	-	-	-
Tech Repair Lenovo	12,267	-	-	-	12,267	-	-	-	12,267
Talent Initiative New Tech	190	-	-	-	190	-	-	-	190
United Way - Bowen	9,810	-	3,150	-	6,660	-	3,150	-	3,510
United Way - Early Education	13,245	-	105	-	13,140	-	-	-	13,140
Region 8 Makerspace DMS R	250	-	42	-	208	-	208	-	-
Region 8 Makerspace DMS B	250	-	-	-	250	-	250	-	-
MCK EC Clubs	938	-	-	-	938	-	-	-	938
Buehner/Cook Makerspace	30	-	-	-	30	-	30	-	-
Comm Found - Unified Barons	670	6	676	-	-	-	-	-	-
United Way - Kinder Camp 2019	173	4,800	4,546	-	427	8,847	5,065	-	4,209
Region 8 Makerspace MCK H	250	-	-	-	250	-	250	-	-
Region 8 Makerspace MCK G	250	-	-	-	250	-	250	-	-
Lutheran Sources Of Strength	1,126	-	510	-	616	-	-	-	616
United Way - High In Plain Sight	940	-	-	-	940	-	-	-	940
WTL Robotics	25	(25)	-	-	-	-	-	-	-
IASP Service Learning	480	-	-	-	480	-	480	-	-
Safe Haven Grant	(41,631)	55,000	38,093	-	(24,724)	63,696	60,403	-	(21,431)
Early Intervention 2014	189	-	-	-	189	-	-	-	189

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
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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
Come Back Stronger Pk	22,000	10,000	30,036	-	1,964	-	1,964	-	-
Come Back Stronger PK2	-	40,500	15,819	-	24,681	-	24,681	-	-
Alternative Ed	445	22,800	140,126	120,000	3,119	31,125	143,973	115,000	5,271
Extra Curricular	26,730	44,148	57,107	-	13,771	60,275	56,456	-	17,590
Formative Assessment	897	30,747	31,639	-	5	45,449	33,599	-	11,855
Stem Program	-	-	2,570	-	(2,570)	68,711	66,141	-	-
Early Intervention 2021	-	10,337	5,141	-	5,196	-	5,196	-	-
Non-English Speaking 2012-13	157	-	-	-	157	-	-	(157)	-
School Corp Tech	-	-	-	-	-	-	-	-	-
NESP 2019-20	3,756	-	3,756	-	-	-	-	-	-
NESP 2020-21	-	12,879	6,906	-	5,973	-	5,973	-	-
NESP 2021-22	-	-	-	-	-	15,220	13,387	-	1,833
Career And Tech Performance	85,250	-	-	-	85,250	-	-	-	85,250
Excellence In Performance	6,685	125,988	125,953	-	6,720	-	6,720	-	-
Teacher Appreciation	-	-	-	-	-	129,116	129,116	-	-
High Ability	10	39,142	39,152	-	-	39,835	33,310	-	6,525
Summer Of Learning Grant	-	-	-	-	-	267	14,868	-	(14,601)
Title I SIG	(11,170)	58,066	46,880	-	16	-	16	-	-
Title I 2015-16	15	-	-	-	15	-	15	-	-
Innovative Ed. Program Strategies Title	(28,430)	98,194	69,764	-	-	-	-	-	-
Title I 2020-21	-	289,544	309,077	-	(19,533)	44,935	25,402	-	-
Title I 2021-22	-	-	-	-	-	296,624	332,192	-	(35,568)
Drug Free Schools Title IV PI 107-110	(8,425)	11,008	2,583	-	-	-	-	-	-
Title IV 2019-20	(3,891)	33,604	30,056	-	(343)	573	230	-	-
Title IV 2020-21	-	16,823	21,133	-	(4,310)	-	10,263	-	(14,573)
Title IV 2021-22	-	-	-	-	-	-	885	-	(885)
PBL Training Grant	-	-	-	-	-	2,000	2,000	-	-
Title II 2015-16	(327)	-	(327)	-	-	-	-	-	-
Title II FFY 2018	(6,183)	6,183	-	-	-	-	-	-	-
Title II FFY 2019	(12,402)	27,465	18,176	-	(3,113)	12,367	9,254	-	-
Title II Improving Teacher Quality	-	2,000	2,000	-	-	-	-	-	-
Title II 2020-21	-	-	6,713	-	(6,713)	80,605	80,358	-	(6,466)
Title II 2021-22	-	-	-	-	-	10,688	17,339	-	(6,651)
Title III 2018-20	(228)	2,404	2,176	-	-	-	-	-	-
Title III 2019-21	(1,062)	1,062	8,782	-	(8,782)	8,782	-	-	-
Title III 2020-22	-	-	-	-	-	2,278	2,278	-	-
Esser III	-	-	-	-	-	1,208,693	1,263,928	-	(55,235)
Esser II	-	-	42,196	-	(42,196)	454,691	451,800	-	(39,305)
Geer	-	215,671	224,313	-	(8,642)	32,421	53,700	-	(29,921)
Cares	-	26,294	28,634	-	(2,340)	336,767	360,699	-	(26,272)
Fema - Covid19 Project	-	59,512	59,512	-	-	-	-	-	-
Treasurers Fund Clearing	550,151	33,061,412	33,439,413	-	172,150	30,040,993	30,044,002	-	169,141
Technology Warranty Program	18,480	30,204	48,684	-	-	41,501	21,991	-	19,510
Prepaid Food	50,066	165,186	132,422	-	82,830	224,768	250,069	-	57,529
In & Out Clearing Fund	(168,199)	209,160	47,327	-	(6,366)	22,189	23,663	-	(7,840)
<b>Totals</b>	<b>\$ 18,127,715</b>	<b>\$ 81,704,936</b>	<b>\$ 83,585,314</b>	<b>\$ -</b>	<b>\$ 16,247,337</b>	<b>\$ 81,319,417</b>	<b>\$ 83,274,149</b>	<b>\$ 5,614,000</b>	<b>\$ 19,906,605</b>

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
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.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
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.

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

**E. Disbursements**

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

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

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

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

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

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

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

**F. Other Financing Sources and Uses**

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

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

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

*Financial Report*

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

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Contributions*

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

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 correcting posting errors.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Negative balances in non-grant funds are a result of timing. Negative balances in grant funds are due primarily to the time lapse between when expenditures are made by the School Corporation and when reimbursements are received from the granting agency.

**Note 9. Holding Corporations**

The School Corporation has entered into a capital lease with the DeKalb County Central 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 ending June 30, 2021 and 2022, totaled \$1,606,000 and \$1,615,000, respectively.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The School Corporation has entered into a capital lease with the DeKalb McKenney-Harrison 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 ending June 30, 2021 and 2022, totaled \$2,197,000 and \$2,134,000, respectively.

**Note 10. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: payments for unused flex/sick days and partial offset of health insurance premiums (only to certified staff and dependent upon their plan). 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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 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	Rainy Day	Retire Severance Bond	Post Retire Severance Future	Construction	Construction 2016 Bond	Construction 2018 Bond
Cash and investments - beginning	\$ 902,462	\$ 1,913,625	\$ 4,993,214	\$ 1,290,402	\$ 1,221,234	\$ 99,640	\$ 955	\$ 39,936	\$ 185,213
Receipts:									
Local sources	625,002	5,518,231	8,713,841	-	17,327	-	-	-	384
Intermediate sources	-	-	131	-	-	-	-	-	-
State sources	22,962,124	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	6,168	-	-	-	-	-	-
Total receipts	<u>23,587,126</u>	<u>5,518,231</u>	<u>8,720,140</u>	<u>-</u>	<u>17,327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>384</u>
Disbursements:									
Instruction	16,693,177	-	-	-	-	-	-	-	-
Support services	5,723,123	-	7,969,580	-	(13,000)	-	-	-	72,469
Noninstructional services	483,132	-	7,936	-	-	-	-	-	-
Facilities acquisition and construction	-	-	494,523	-	-	-	-	21,924	9,280
Debt services	-	5,413,150	556,275	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>22,899,432</u>	<u>5,413,150</u>	<u>9,028,314</u>	<u>-</u>	<u>(13,000)</u>	<u>-</u>	<u>-</u>	<u>21,924</u>	<u>81,749</u>
Excess (deficiency) of receipts over disbursements	<u>687,694</u>	<u>105,081</u>	<u>(308,174)</u>	<u>-</u>	<u>30,327</u>	<u>-</u>	<u>-</u>	<u>(21,924)</u>	<u>(81,365)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	856,868	-	-	-	-	-	-
Transfers out	(976,868)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(976,868)</u>	<u>-</u>	<u>856,868</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>(289,174)</u>	<u>105,081</u>	<u>548,694</u>	<u>-</u>	<u>30,327</u>	<u>-</u>	<u>-</u>	<u>(21,924)</u>	<u>(81,365)</u>
Cash and investments - ending	<u>\$ 613,288</u>	<u>\$ 2,018,706</u>	<u>\$ 5,541,908</u>	<u>\$ 1,290,402</u>	<u>\$ 1,251,561</u>	<u>\$ 99,640</u>	<u>\$ 955</u>	<u>\$ 18,012</u>	<u>\$ 103,848</u>

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

	Construction 2019 Bond JRW	Construction DMS 2021	Food Service	Textbook	Self Insurance	Prek	Summer Literacy	Energy Savings Program	Noble REMC Recycling
Cash and investments - beginning	\$ 4,656,903	\$ -	\$ 65,412	\$ 691,397	\$ 1,328,559	\$ 170,842	\$ 16,845	\$ 4,960	\$ 1,500
Receipts:									
Local sources	-	-	148,403	588,248	5,411,565	562,750	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	21,701	109,042	-	-	-	-	-
Federal sources	-	-	2,292,308	-	-	-	-	-	-
Other receipts	-	-	7,547	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>2,469,959</b>	<b>697,290</b>	<b>5,411,565</b>	<b>562,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:									
Instruction	-	-	-	-	-	483,010	-	-	-
Support services	40,040	-	591	643,341	61,445	340	-	-	-
Noninstructional services	-	-	2,151,273	-	-	-	-	-	-
Facilities acquisition and construction	3,607,769	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	4,110,360	-	-	-	-
<b>Total disbursements</b>	<b>3,647,809</b>	<b>-</b>	<b>2,151,864</b>	<b>643,341</b>	<b>4,171,805</b>	<b>483,350</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(3,647,809)	-	318,095	53,949	1,239,760	79,400	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,647,809)	-	318,095	53,949	1,239,760	79,400	-	-	-
Cash and investments - ending	\$ 1,009,094	\$ -	\$ 383,507	\$ 745,346	\$ 2,568,319	\$ 250,242	\$ 16,845	\$ 4,960	\$ 1,500

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	Comm Found - VOICE Nurse Supplies	United Way - CME Sensory Support	PLTW DHS Grant	Drug Free DeKalb County	Comm Found - Cardio Drum	Comm Found - Early Indiana Learning	Homebound - HP	PLTW DHS Biomedical	Computer Science Pd
Cash and investments - beginning	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,728	\$ -	\$ -
Receipts:									
Local sources	-	1,500	2,400	1,000	750	500	-	2,400	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	1,500	2,400	1,000	750	500	-	2,400	-
Disbursements:									
Instruction	-	1,009	2,400	-	-	-	-	4,800	500
Support services	-	-	-	1,000	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,009	2,400	1,000	-	-	-	4,800	500
Excess (deficiency) of receipts over disbursements	-	491	-	-	750	500	-	(2,400)	(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	-	491	-	-	750	500	-	(2,400)	(500)
Cash and investments - ending	\$ 200	\$ 491	\$ -	\$ -	\$ 750	\$ 500	\$ 15,728	\$ (2,400)	\$ (500)

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

	PLTW DHS	PNC Robotics	Comm Found - 3D Print Club	Summer Of E- Learning	PLTW DMS Gateway	Region 8 Deep Dive Grant	DHS Landscaping	Tech Repair Lenovo	Talent Initiative New Tech
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,678	\$ -	\$ -	\$ 233	\$ 12,267	\$ 190
Receipts:									
Local sources	1,500	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Instruction	-	-	-	-	-	-	233	-	-
Support services	-	-	-	793	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>793</u>	<u>-</u>	<u>-</u>	<u>233</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>(793)</u>	<u>-</u>	<u>-</u>	<u>(233)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
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>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>(793)</u>	<u>-</u>	<u>-</u>	<u>(233)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,267</u>	<u>\$ 190</u>

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

	United Way - Bowen	United Way - Early Education	Region 8 Makerspace DMS R	Region 8 Makerspace DMS B	MCK EC Clubs	Buehner/Cook Makerspace	Comm Found - Unified Barons	United Way - Kinder Camp 2019	Region 8 Makerspace MCK H
Cash and investments - beginning	\$ 9,810	\$ 13,245	\$ 250	\$ 250	\$ 938	\$ 30	\$ 670	\$ 173	\$ 250
Receipts:									
Local sources	-	-	-	-	-	-	6	4,800	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	6	4,800	-
Disbursements:									
Instruction	-	105	42	-	-	-	-	4,546	-
Support services	3,150	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	676	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,150	105	42	-	-	-	676	4,546	-
Excess (deficiency) of receipts over disbursements	(3,150)	(105)	(42)	-	-	-	(670)	254	-
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	(3,150)	(105)	(42)	-	-	-	(670)	254	-
Cash and investments - ending	\$ 6,660	\$ 13,140	\$ 208	\$ 250	\$ 938	\$ 30	\$ -	\$ 427	\$ 250

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Region 8 Makerspace MCK G	Lutheran Sources Of Strength	United Way - High In Plain Sight	WTL Robotics	IASP Service Learning	Safe Haven Grant	Early Intervention 2014	Come Back Stronger Pk	Come Back Stronger Pk2
Cash and investments - beginning	\$ 250	\$ 1,126	\$ 940	\$ 25	\$ 480	\$ (41,631)	\$ 189	\$ 22,000	\$ -
Receipts:									
Local sources	-	-	-	(25)	-	-	-	10,000	40,500
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	55,000	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	(25)	-	55,000	-	10,000	40,500
Disbursements:									
Instruction	-	510	-	-	-	-	-	30,036	15,819
Support services	-	-	-	-	-	38,093	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	510	-	-	-	38,093	-	30,036	15,819
Excess (deficiency) of receipts over disbursements	-	(510)	-	(25)	-	16,907	-	(20,036)	24,681
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	-	(510)	-	(25)	-	16,907	-	(20,036)	24,681
Cash and investments - ending	\$ 250	\$ 616	\$ 940	\$ -	\$ 480	\$ (24,724)	\$ 189	\$ 1,964	\$ 24,681

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

	Alternative Ed	Extra Curricular	Formative Assessment	Stem Program	Early Intervention 2021	Non-English Speaking 2012-13	School Corp Tech	NESP 2019-20	NESP 2020-21
Cash and investments - beginning	\$ 445	\$ 26,730	\$ 897	\$ -	\$ -	\$ 157	\$ -	\$ 3,756	\$ -
Receipts:									
Local sources	-	44,148	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	22,800	-	30,747	-	10,337	-	-	-	12,879
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	22,800	44,148	30,747	-	10,337	-	-	-	12,879
Disbursements:									
Instruction	140,126	57,107	-	2,570	5,141	-	-	3,314	5,604
Support services	-	-	31,639	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	442	1,302
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	140,126	57,107	31,639	2,570	5,141	-	-	3,756	6,906
Excess (deficiency) of receipts over disbursements	(117,326)	(12,959)	(892)	(2,570)	5,196	-	-	(3,756)	5,973
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	120,000	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	120,000	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,674	(12,959)	(892)	(2,570)	5,196	-	-	(3,756)	5,973
Cash and investments - ending	\$ 3,119	\$ 13,771	\$ 5	\$ (2,570)	\$ 5,196	\$ 157	\$ -	\$ -	\$ 5,973

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

	NESP 2021-22	Career And Tech Performance	Excellence In Performance	Teacher Appreciation	High Ability	Summer Of Learning Grant	Title I SIG	Title I 2015-16	Innovative Ed. Program Strategies Title
Cash and investments - beginning	\$ -	\$ 85,250	\$ 6,685	\$ -	\$ 10	\$ -	\$ (11,170)	\$ 15	\$ (28,430)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	125,988	-	39,142	-	-	-	-
Federal sources	-	-	-	-	-	-	58,066	-	98,194
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	125,988	-	39,142	-	58,066	-	98,194
Disbursements:									
Instruction	-	-	125,953	-	-	-	46,880	-	33,246
Support services	-	-	-	-	39,152	-	-	-	36,318
Noninstructional services	-	-	-	-	-	-	-	-	200
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	125,953	-	39,152	-	46,880	-	69,764
Excess (deficiency) of receipts over disbursements	-	-	35	-	(10)	-	11,186	-	28,430
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	35	-	(10)	-	11,186	-	28,430
Cash and investments - ending	\$ -	\$ 85,250	\$ 6,720	\$ -	\$ -	\$ -	\$ 16	\$ 15	\$ -

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

	Title I 2020-21	Title I 2021-22	Drug Free Schools Title IV PI 107-110	Title IV 2019-20	Title IV 2020-21	Title IV 2021-22	PBL Training Grant	Title II 2015-16	Title II FFY 2018
Cash and investments - beginning	\$ -	\$ -	\$ (8,425)	\$ (3,891)	\$ -	\$ -	\$ -	\$ (327)	\$ (6,183)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	289,544	-	11,008	33,604	16,823	-	-	-	6,183
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>289,544</b>	<b>-</b>	<b>11,008</b>	<b>33,604</b>	<b>16,823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,183</b>
Disbursements:									
Instruction	84,340	-	2,583	21,221	-	-	-	-	-
Support services	195,849	-	-	8,835	21,133	-	-	(327)	-
Noninstructional services	769	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	28,119	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>309,077</b>	<b>-</b>	<b>2,583</b>	<b>30,056</b>	<b>21,133</b>	<b>-</b>	<b>-</b>	<b>(327)</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(19,533)	-	8,425	3,548	(4,310)	-	-	327	6,183
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(19,533)	-	8,425	3,548	(4,310)	-	-	327	6,183
Cash and investments - ending	\$ (19,533)	\$ -	\$ -	\$ (343)	\$ (4,310)	\$ -	\$ -	\$ -	\$ -

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

	Title II FFY 2019	Title II Improving Teacher Quality	Title II 2020-21	Title II 2021-22	Title III 2018-20	Title III 2019-21	Title III 2020-22	Esser III	Esser II
Cash and investments - beginning	\$ (12,402)	\$ -	\$ -	\$ -	\$ (228)	\$ (1,062)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	27,465	2,000	-	-	2,404	1,062	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>27,465</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,404</b>	<b>1,062</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:									
Instruction	1,769	-	4,253	-	881	8,782	-	-	-
Support services	16,407	2,000	2,460	-	244	-	-	-	42,196
Noninstructional services	-	-	-	-	1,051	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>18,176</b>	<b>2,000</b>	<b>6,713</b>	<b>-</b>	<b>2,176</b>	<b>8,782</b>	<b>-</b>	<b>-</b>	<b>42,196</b>
Excess (deficiency) of receipts over disbursements	9,289	-	(6,713)	-	228	(7,720)	-	-	(42,196)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,289	-	(6,713)	-	228	(7,720)	-	-	(42,196)
Cash and investments - ending	\$ (3,113)	\$ -	\$ (6,713)	\$ -	\$ -	\$ (8,782)	\$ -	\$ -	\$ (42,196)

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

	Geer	Cares	Fema - Covid19 Project	Treasurers Fund Clearing	Technology Warranty Program	Prepaid Food	In & Out Clearing Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 550,151	\$ 18,480	\$ 50,066	\$ (168,199)	\$ 18,127,715
Receipts:								
Local sources	-	-	-	33,061,412	30,204	165,186	209,160	55,161,192
Intermediate sources	-	-	-	-	-	-	-	131
State sources	-	-	-	-	-	-	-	23,389,760
Federal sources	215,671	26,294	59,512	-	-	-	-	3,140,138
Other receipts	-	-	-	-	-	-	-	13,715
<b>Total receipts</b>	<b>215,671</b>	<b>26,294</b>	<b>59,512</b>	<b>33,061,412</b>	<b>30,204</b>	<b>165,186</b>	<b>209,160</b>	<b>81,704,936</b>
Disbursements:								
Instruction	174,240	22,160	1,756	-	-	-	-	17,978,113
Support services	50,073	6,474	47,131	-	48,684	132,422	-	15,221,655
Noninstructional services	-	-	-	-	-	-	-	2,646,781
Facilities acquisition and construction	-	-	10,625	-	-	-	-	4,144,121
Debt services	-	-	-	-	-	-	-	5,969,425
Nonprogrammed charges	-	-	-	33,439,413	-	-	47,327	37,625,219
<b>Total disbursements</b>	<b>224,313</b>	<b>28,634</b>	<b>59,512</b>	<b>33,439,413</b>	<b>48,684</b>	<b>132,422</b>	<b>47,327</b>	<b>83,585,314</b>
Excess (deficiency) of receipts over disbursements	(8,642)	(2,340)	-	(378,001)	(18,480)	32,764	161,833	(1,880,378)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	976,868
Transfers out	-	-	-	-	-	-	-	(976,868)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,642)	(2,340)	-	(378,001)	(18,480)	32,764	161,833	(1,880,378)
Cash and investments - ending	\$ (8,642)	\$ (2,340)	\$ -	\$ 172,150	\$ -	\$ 82,830	\$ (6,366)	\$ 16,247,337

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 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	Rainy Day	Retire Severance Bond	Post Retire Severance Future	Construction	Construction 2016 Bond	Construction 2018 Bond
Cash and investments - beginning	\$ 613,288	\$ 2,018,706	\$ 5,541,908	\$ 1,290,402	\$ 1,251,561	\$ 99,640	\$ 955	\$ 18,012	\$ 103,848
Receipts:									
Local sources	475,130	5,191,368	8,516,306	-	-	-	24,996	-	-
Intermediate sources	-	-	131	-	-	-	-	-	-
State sources	24,673,458	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	409	-	-	-	-	-	-
Total receipts	<u>25,148,588</u>	<u>5,191,368</u>	<u>8,516,846</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,996</u>	<u>-</u>	<u>-</u>
Disbursements:									
Instruction	17,446,749	-	-	-	-	-	-	-	-
Support services	5,713,899	-	8,352,815	-	-	-	-	-	85,068
Noninstructional services	542,299	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	802,381	-	-	-	-	18,012	-
Debt services	-	5,390,100	556,455	-	-	-	22,600	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>23,702,947</u>	<u>5,390,100</u>	<u>9,711,651</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,600</u>	<u>18,012</u>	<u>85,068</u>
Excess (deficiency) of receipts over disbursements	<u>1,445,641</u>	<u>(198,732)</u>	<u>(1,194,805)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,396</u>	<u>(18,012)</u>	<u>(85,068)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	160	-	-	-	-	-	-	-	-
Transfers out	(115,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(114,840)</u>	<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>1,330,801</u>	<u>(198,732)</u>	<u>(1,194,805)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,396</u>	<u>(18,012)</u>	<u>(85,068)</u>
Cash and investments - ending	\$ <u>1,944,089</u>	\$ <u>1,819,974</u>	\$ <u>4,347,103</u>	\$ <u>1,290,402</u>	\$ <u>1,251,561</u>	\$ <u>99,640</u>	\$ <u>3,351</u>	\$ <u>-</u>	\$ <u>18,780</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Construction 2019 Bond JRW	Construction DMS 2021	Food Service	Textbook	Self Insurance	Prek	Summer Literacy	Energy Savings Program	Noble REMC Recycling
Cash and investments - beginning	\$ 1,009,094	\$ -	\$ 383,507	\$ 745,346	\$ 2,568,319	\$ 250,242	\$ 16,845	\$ 4,960	\$ 1,500
Receipts:									
Local sources	-	40,469	295,287	323,578	5,097,727	662,432	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	23,980	120,853	-	-	-	-	-
Federal sources	-	-	2,568,734	-	-	-	-	-	-
Other receipts	-	-	3,483	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>40,469</b>	<b>2,891,484</b>	<b>444,431</b>	<b>5,097,727</b>	<b>662,432</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:									
Instruction	-	-	-	-	-	504,479	-	-	-
Support services	2,255	18,500	86	419,223	59,623	462	-	-	-
Noninstructional services	-	-	2,480,103	-	-	-	-	-	-
Facilities acquisition and construction	689,517	1,519,549	51,832	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	5,025,633	-	-	-	-
<b>Total disbursements</b>	<b>691,772</b>	<b>1,538,049</b>	<b>2,532,021</b>	<b>419,223</b>	<b>5,085,256</b>	<b>504,941</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	(691,772)	(1,497,580)	359,463	25,208	12,471	157,491	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	5,614,000	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>5,614,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(691,772)	4,116,420	359,463	25,208	12,471	157,491	-	-	-
Cash and investments - ending	\$ 317,322	\$ 4,116,420	\$ 742,970	\$ 770,554	\$ 2,580,790	\$ 407,733	\$ 16,845	\$ 4,960	\$ 1,500

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2022

	Comm Found - VOICE Nurse Supplies	United Way - CME Sensory Support	PLTW DHS Grant	Drug Free DeKalb County	Comm Found - Cardio Drum	Comm Found - Early Indiana Learning	Homebound - HP	PLTW DHS Biomedical	Computer Science Pd
Cash and investments - beginning	\$ 200	\$ 491	\$ -	\$ -	\$ 750	\$ 500	\$ 15,728	\$ (2,400)	\$ (500)
Receipts:									
Local sources	-	-	-	1,000	-	-	-	2,400	5,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	1,000	-	-	-	2,400	5,000
Disbursements:									
Instruction	-	491	-	-	747	500	-	-	4,500
Support services	200	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	200	491	-	-	747	500	-	-	4,500
Excess (deficiency) of receipts over disbursements	(200)	(491)	-	1,000	(747)	(500)	-	2,400	500
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(3)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(3)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(200)	(491)	-	1,000	(750)	(500)	-	2,400	500
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 15,728	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2022

	PLTW DHS	PNC Robotics	Comm Found - 3D Print Club	Summer Of E- Learning	PLTW DMS Gateway	Region 8 Deep Dive Grant	DHS Landscaping	Tech Repair Lenovo	Talent Initiative New Tech
Cash and investments - beginning	\$ 1,500	\$ -	\$ -	\$ 3,885	\$ -	\$ -	\$ -	\$ 12,267	\$ 190
Receipts:									
Local sources	-	4,500	360	-	2,400	2,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	4,500	360	-	2,400	2,000	-	-	-
Disbursements:									
Instruction	1,380	3,214	360	278	-	-	-	-	-
Support services	-	-	-	2,885	2,400	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	1,380	3,214	360	3,163	2,400	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,380)	1,286	-	(3,163)	-	2,000	-	-	-
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	(1,380)	1,286	-	(3,163)	-	2,000	-	-	-
Cash and investments - ending	\$ 120	\$ 1,286	\$ -	\$ 722	\$ -	\$ 2,000	\$ -	\$ 12,267	\$ 190

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2022

	United Way - Bowen	United Way - Early Education	Region 8 Makerspace DMS R	Region 8 Makerspace DMS B	MCK EC Clubs	Buehner/Cook Makerspace	Comm Found - Unified Barons	United Way - Kinder Camp 2019	Region 8 Makerspace MCK H
Cash and investments - beginning	\$ 6,660	\$ 13,140	\$ 208	\$ 250	\$ 938	\$ 30	\$ -	\$ 427	\$ 250
Receipts:									
Local sources	-	-	-	-	-	-	-	8,847	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	8,847	-
Disbursements:									
Instruction	-	-	208	250	-	30	-	5,065	250
Support services	3,150	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,150	-	208	250	-	30	-	5,065	250
Excess (deficiency) of receipts over disbursements	(3,150)	-	(208)	(250)	-	(30)	-	3,782	(250)
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	(3,150)	-	(208)	(250)	-	(30)	-	3,782	(250)
Cash and investments - ending	\$ 3,510	\$ 13,140	\$ -	\$ -	\$ 938	\$ -	\$ -	\$ 4,209	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Region 8 Makerspace MCK G	Lutheran Sources Of Strength	United Way - High In Plain Sight	WTL Robotics	IASP Service Learning	Safe Haven Grant	Early Intervention 2014	Come Back Stronger Pk	Come Back Stronger Pk2
Cash and investments - beginning	\$ 250	\$ 616	\$ 940	\$ -	\$ 480	\$ (24,724)	\$ 189	\$ 1,964	\$ 24,681
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	63,696	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	63,696	-	-	-
Disbursements:									
Instruction	250	-	-	-	480	-	-	1,964	24,681
Support services	-	-	-	-	-	29,047	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	31,356	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	250	-	-	-	480	60,403	-	1,964	24,681
Excess (deficiency) of receipts over disbursements	(250)	-	-	-	(480)	3,293	-	(1,964)	(24,681)
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	(250)	-	-	-	(480)	3,293	-	(1,964)	(24,681)
Cash and investments - ending	\$ -	\$ 616	\$ 940	\$ -	\$ -	\$ (21,431)	\$ 189	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Alternative Ed	Extra Curricular	Formative Assessment	Stem Program	Early Intervention 2021	Non-English Speaking 2012-13	School Corp Tech	NESP 2019-20	NESP 2020-21
Cash and investments - beginning	\$ 3,119	\$ 13,771	\$ 5	\$ (2,570)	\$ 5,196	\$ 157	\$ -	\$ -	\$ 5,973
Receipts:									
Local sources	-	60,275	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	31,125	-	45,449	68,711	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>31,125</u>	<u>60,275</u>	<u>45,449</u>	<u>68,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Instruction	143,973	29,116	-	66,141	5,196	-	-	-	4,994
Support services	-	-	33,599	-	-	-	-	-	-
Noninstructional services	-	27,340	-	-	-	-	-	-	979
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>143,973</u>	<u>56,456</u>	<u>33,599</u>	<u>66,141</u>	<u>5,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,973</u>
Excess (deficiency) of receipts over disbursements	<u>(112,848)</u>	<u>3,819</u>	<u>11,850</u>	<u>2,570</u>	<u>(5,196)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,973)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	115,000	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(157)	-	-	-
Total other financing sources (uses)	<u>115,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(157)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,152</u>	<u>3,819</u>	<u>11,850</u>	<u>2,570</u>	<u>(5,196)</u>	<u>(157)</u>	<u>-</u>	<u>-</u>	<u>(5,973)</u>
Cash and investments - ending	<u>\$ 5,271</u>	<u>\$ 17,590</u>	<u>\$ 11,855</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	NESP 2021-22	Career And Tech Performance	Excellence In Performance	Teacher Appreciation	High Ability	Summer Of Learning Grant	Title I SIG	Title I 2015-16	Innovative Ed. Program Strategies Title
Cash and investments - beginning	\$ -	\$ 85,250	\$ 6,720	\$ -	\$ -	\$ -	\$ 16	\$ 15	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	15,220	-	-	129,116	39,835	267	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>15,220</b>	<b>-</b>	<b>-</b>	<b>129,116</b>	<b>39,835</b>	<b>267</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:									
Instruction	13,061	-	6,720	115,699	-	-	16	15	-
Support services	-	-	-	13,417	33,310	14,868	-	-	-
Noninstructional services	326	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>13,387</b>	<b>-</b>	<b>6,720</b>	<b>129,116</b>	<b>33,310</b>	<b>14,868</b>	<b>16</b>	<b>15</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,833	-	(6,720)	-	6,525	(14,601)	(16)	(15)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,833	-	(6,720)	-	6,525	(14,601)	(16)	(15)	-
Cash and investments - ending	\$ 1,833	\$ 85,250	\$ -	\$ -	\$ 6,525	\$ (14,601)	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Drug Free Schools Title IV						PBL Training		
	Title I 2020-21	Title I 2021-22	PI 107-110	Title IV 2019-20	Title IV 2020-21	Title IV 2021-22	Grant	Title II 2015-16	Title II FFY 2018
Cash and investments - beginning	\$ (19,533)	\$ -	\$ -	\$ (343)	\$ (4,310)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	2,000	-	-
Federal sources	44,935	296,624	-	573	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>44,935</b>	<b>296,624</b>	<b>-</b>	<b>573</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>
Disbursements:									
Instruction	-	128,569	-	229	-	885	-	-	-
Support services	24,589	201,260	-	1	10,263	-	2,000	-	-
Noninstructional services	811	2,363	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>25,402</b>	<b>332,192</b>	<b>-</b>	<b>230</b>	<b>10,263</b>	<b>885</b>	<b>2,000</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	19,533	(35,568)	-	343	(10,263)	(885)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,533	(35,568)	-	343	(10,263)	(885)	-	-	-
Cash and investments - ending	\$ -	\$ (35,568)	\$ -	\$ -	\$ (14,573)	\$ (885)	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 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 Improving								
	Title II FFY 2019	Teacher Quality	Title II 2020-21	Title II 2021-22	Title III 2018-20	Title III 2019-21	Title III 2020-22	Esser III	Esser II
Cash and investments - beginning	\$ (3,113)	\$ -	\$ (6,713)	\$ -	\$ -	\$ (8,782)	\$ -	\$ -	\$ (42,196)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	12,367	-	80,605	10,688	-	8,782	2,278	1,208,693	454,691
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>12,367</b>	<b>-</b>	<b>80,605</b>	<b>10,688</b>	<b>-</b>	<b>8,782</b>	<b>2,278</b>	<b>1,208,693</b>	<b>454,691</b>
Disbursements:									
Instruction	8,864	-	46,668	5,930	-	-	1,332	689,367	151,637
Support services	390	-	33,690	11,409	-	-	946	310,446	300,163
Noninstructional services	-	-	-	-	-	-	-	38,981	-
Facilities acquisition and construction	-	-	-	-	-	-	-	225,134	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>9,254</b>	<b>-</b>	<b>80,358</b>	<b>17,339</b>	<b>-</b>	<b>-</b>	<b>2,278</b>	<b>1,263,928</b>	<b>451,800</b>
Excess (deficiency) of receipts over disbursements	3,113	-	247	(6,651)	-	8,782	-	(55,235)	2,891
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,113	-	247	(6,651)	-	8,782	-	(55,235)	2,891
Cash and investments - ending	\$ -	\$ -	\$ (6,466)	\$ (6,651)	\$ -	\$ -	\$ -	\$ (55,235)	\$ (39,305)

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Geer	Cares	Fema - Covid19 Project	Treasurers Fund Clearing	Technology Warranty Program	Prepaid Food	In & Out Clearing Fund	Totals
Cash and investments - beginning	\$ (8,642)	\$ (2,340)	\$ -	\$ 172,150	\$ -	\$ 82,830	\$ (6,366)	\$ 16,247,337
Receipts:								
Local sources	-	-	-	30,040,993	41,501	224,768	22,189	51,043,526
Intermediate sources	-	-	-	-	-	-	-	131
State sources	-	-	-	-	-	-	-	25,213,710
Federal sources	32,421	336,767	-	-	-	-	-	5,058,158
Other receipts	-	-	-	-	-	-	-	3,892
<b>Total receipts</b>	<b>32,421</b>	<b>336,767</b>	<b>-</b>	<b>30,040,993</b>	<b>41,501</b>	<b>224,768</b>	<b>22,189</b>	<b>81,319,417</b>
Disbursements:								
Instruction	-	247,076	-	-	-	-	-	19,661,364
Support services	53,700	113,623	-	-	21,991	250,069	-	16,119,347
Noninstructional services	-	-	-	-	-	-	-	3,093,202
Facilities acquisition and construction	-	-	-	-	-	-	-	3,337,781
Debt services	-	-	-	-	-	-	-	5,969,155
Nonprogrammed charges	-	-	-	30,044,002	-	-	23,663	35,093,300
<b>Total disbursements</b>	<b>53,700</b>	<b>360,699</b>	<b>-</b>	<b>30,044,002</b>	<b>21,991</b>	<b>250,069</b>	<b>23,663</b>	<b>83,274,149</b>
Excess (deficiency) of receipts over disbursements	(21,279)	(23,932)	-	(3,009)	19,510	(25,301)	(1,474)	(1,954,732)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	5,614,000
Transfers in	-	-	-	-	-	-	-	115,160
Transfers out	-	-	-	-	-	-	-	(115,160)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,614,000</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(21,279)	(23,932)	-	(3,009)	19,510	(25,301)	(1,474)	3,659,268
Cash and investments - ending	\$ (29,921)	\$ (26,272)	\$ -	\$ 169,141	\$ 19,510	\$ 57,529	\$ (7,840)	\$ 19,906,605

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OTHER INFORMATION

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DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,262,818</u>	<u>\$ 348,468</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Auburn Plaza	Alternative school rent	\$ 20,657	8/1/2020	7/31/2023
DeKalb County Central School Building Corporation	2016 Bond - MCK/DHS/DMS	200,000	1/1/2017	12/31/2022
DeKalb County Central School Building Corporation	Deferred Maintenance at all School Buildings	1,206,000	6/30/2014	12/31/2023
DeKalb McKenney-Harrison School Building Corporation	Construction/Renovation at McKenney-Harrison Elementary School and Renovations at DeKalb Middle School	1,092,550	6/30/2015	6/30/2024
First Internet	Solar/LED project	72,301	1/15/2019	7/15/2038
Quadient Leasing	Postage Meter	2,580	7/31/2022	4/30/2027
Regions Leasing	Chromebooks 100e & 300E	80,685	4/28/2020	9/15/2022
Regions Leasing	School Bus Lease	556,456	11/1/2019	6/30/2027
US Bank	Chromebooks	90,363	5/1/2021	9/15/2023
Xerox	Copiers	95,500	2/22/2019	2/21/2023
Huntington Bank	Daktronics football scoreboard	22,351	2/15/2022	1/31/2028
US Bancorp Government Leasing & Finance Inc	Chromebook Lease	<u>82,314</u>	3/18/2022	9/15/2024
Total governmental activities		<u>3,521,757</u>		
Total of annual lease payments		<u>\$ 3,521,757</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General Obligation Bonds	2019 GO Bond for JRW		\$ 1,720,000	\$ 1,091,800
General Obligation Bonds	2021 GO Bond for DMS/DHS		<u>9,840,000</u>	<u>818,000</u>
Total governmental activities			<u>11,560,000</u>	<u>1,909,800</u>
Totals			<u>\$ 11,560,000</u>	<u>\$ 1,909,800</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT  
 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,026,746
Buildings	78,156,965
Improvements other than buildings	3,648,670
Machinery, equipment, and vehicles	<u>9,735,191</u>
Total governmental activities	<u>94,567,572</u>
Total capital assets	<u><u>\$ 94,567,572</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/>.