



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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April 12, 2023

To: The Officials of the Eastern Greene Schools
Eastern Greene Schools
1471 N State Road 43
Bloomfield, IN 47424

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Eastern Greene Schools. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2022. Per the *Independent Auditor's Report*, the financial statement referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2022, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2020 to June 30, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 40 through 45. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 46 through 49.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Eastern Greene Schools was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

EASTERN GREENE SCHOOLS
Greene County, Indiana

FINANCIAL STATEMENT
As of June 30, 2022, and for the
period of July 1, 2020 to June 30, 2022

EASTERN GREENE SCHOOLS
Greene County, Indiana

FINANCIAL STATEMENT
As of June 30, 2022, and for the period
of July 1, 2020 to June 30, 2022

CONTENTS

SCHEDULE OF OFFICIALS (Unaudited)	1
INDEPENDENT AUDITOR'S REPORT	2
FINANCIAL STATEMENT	
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS	5
NOTES TO FINANCIAL STATEMENT	7
OTHER INFORMATION	
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS (Unaudited)	13
SCHEDULE OF PAYABLES AND RECEIVABLES (Unaudited)	27
SCHEDULE OF LEASES AND DEBT (Unaudited)	28
SCHEDULE OF CAPITAL ASSETS (Unaudited)	29
STATE REPORTING INFORMATION (Unaudited)	30
SUPPLEMENTARY INFORMATION	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	31
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	33
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	34
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE	36
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	39

EASTERN GREENE SCHOOLS
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2020 to June 30, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jill A. Martin	07-01-20 to 12-31-20
	Marilyn Burch	01-01-21 to 06-30-22
Superintendent of Schools	Trent Provo	07-01-20 to 06-30-22
President of the School Board	Troy Fields	07-01-20 to 12-31-20
	Scott Carmichael	01-01-21 to 02-08-21
	Matt Roberts	02-09-21 to 01-10-22
	Ron Childress	01-11-22 to 06-30-22

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Eastern Greene Schools
Greene County, Indiana

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

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the Eastern Greene Schools (the School Corporation) as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2022, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2020 to June 30, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2022, or changes in net position for the period of July 1, 2020 to June 30, 2022.

Basis for 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 audits 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.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 to the financial statement, the financial statement is prepared by the School Corporation 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.

(Continued)

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 and pervasive.

Responsibilities of Management 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) as described in Note 1, and 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 made by 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and are not a required part of the financial statement.

(Continued)

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement does 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 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 conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 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 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.


Crowe LLP

Indianapolis, Indiana
March 30, 2023

EASTERN GREENE SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2022 and for the period of July 1, 2020 through June 30, 2022

Fund	Cash and Investments		Other Financing		Cash and Investments		Other Financing		Cash and Investments	
	07-01-2020	Receipts	Disbursements	Sources (Uses)	06-30-2021	Receipts	Disbursements	Sources (Uses)	06-30-2022	
Education	\$ 677,099	\$ 7,511,528	\$ 6,385,463	\$ (992,500)	\$ 810,664	\$ 7,630,056	\$ 6,420,229	\$ (1,105,012)	\$ 915,479	
Debt Service	636,202	1,152,257	1,300,018	(4,356)	484,085	1,217,748	1,153,908	-	547,925	
Operations	1,424,407	2,296,793	3,205,532	505,155	1,020,823	2,037,453	3,451,730	606,181	212,727	
Local Rainy Day	1,216,874	1	-	500,000	1,716,875	(30,590)	32,893	500,000	2,153,392	
Damage To Property	6,260	1	1,955	-	4,306	-	-	-	4,306	
Reconstruct New Hs	186,475	(1)	66,189	-	120,285	-	75,203	-	45,082	
School Lunch	38,824	968,861	774,741	-	232,944	882,017	788,134	-	326,827	
Curricular Materials Rental	240,190	93,460	191,888	4,356	146,118	91,218	103,882	-	133,454	
Self-Insurance	1,436,203	1,214,942	1,115,443	-	1,535,702	1,215,844	1,409,226	-	1,342,320	
Child Care Program	25,164	31,515	28,178	-	28,501	26,449	18,675	-	36,275	
Early Learning Center Pre-Sch Cell	(14,685)	171,439	109,668	-	47,086	206,308	153,221	-	100,173	
Educational License Plates	75	19	-	-	94	150	-	-	244	
Hutton Scholarship Fund	6,976	-	-	-	6,976	-	-	-	6,976	
Math Grant 2019	407	-	-	-	407	-	-	-	407	
Amvets/Rodney Ritter	5,539	-	1,182	-	4,357	-	650	-	3,707	
Kids Bowl Free	1,000	-	-	-	1,000	-	-	-	1,000	
Gen Motors Scholarships	1,000	-	-	-	1,000	-	-	-	1,000	
General Scholarships	-	1,550	1,000	-	550	-	-	-	550	
Wal-Mart Art Grant 2019-20	1,500	-	-	-	1,500	-	-	-	1,500	
Nurse Grant-Fraternal Police	400	-	163	-	237	-	-	-	237	
Greene County Foundation EI	-	4,923	3,596	-	1,327	-	936	-	391	
Elementary Library	-	1,000	-	-	1,000	-	-	-	1,000	
United Way Nature Trail	1,400	-	-	-	1,400	-	-	-	1,400	
Wal-Mart Community Grant	856	-	331	-	525	-	263	-	262	
Hunter Roberts Memorial Fund	2,404	3,990	1,320	-	5,074	100	1,412	-	3,762	
Wal-Mart Hs Art Grant	518	-	317	-	201	-	-	-	201	
Iasp Teacher Grants	280	-	250	-	30	-	-	-	30	
Greene County Foundation T50L	-	230	-	-	230	230	-	-	460	
United Way*21-22	-	-	-	-	-	1,991	1,524	-	467	
Scholarships And Awards	-	-	-	-	-	1,380	-	-	1,380	
Formative Assessment	-	10,098	12,078	-	(1,980)	11,310	6,634	-	2,696	
Medicaid Reimbursement	91,304	9,893	-	-	101,197	8,857	7,554	-	102,500	
Secured Schools Safety Grant	(13,185)	26,319	-	-	13,134	13,092	41,220	-	(14,994)	
Early Intervention Grant	-	1,881	1,881	-	-	-	-	-	-	
Eig 2020-2021	1,882	1,169	2,473	-	578	-	626	-	(48)	
Caitlin Memorial Fund	6,591	-	-	-	6,591	2	100	-	6,493	
Career And Technical Performance Grant	9,512	-	-	-	9,512	-	-	-	9,512	
Teacher Appreciation Grant	-	40,624	45,182	-	(4,558)	43,516	38,958	-	-	
High Ability Students	7,631	23,625	19,875	-	11,381	26,363	29,031	-	8,713	
Share Our Strength*Cafe	-	5,500	5,332	-	168	-	-	-	168	
Title I 2019-20	(26,582)	67,267	40,685	-	-	-	-	-	-	

(Continued)

EASTERN GREENE SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2022 and for the period of July 1, 2020 through June 30, 2022

Fund	Cash and Investments		Other Financing		Cash and Investments		Other Financing		Cash and Investments	
	07-01-2020	Receipts	Disbursements	Sources (Uses)	06-30-2021	Receipts	Disbursements	Sources (Uses)	06-30-2022	
Title I Fy 2020-21	\$ -	\$ 32,581	\$ 175,000	\$ -	\$ (142,419)	\$ 219,074	\$ 130,932	\$ -	\$ (54,277)	
Title I	-	-	-	-	-	-	47,877	-	(47,877)	
Idea Special Education Grant	-	160,272	213,367	-	(53,095)	46,769	485,379	-	(491,705)	
Preschool Handicap	-	10,689	10,689	-	-	-	-	-	-	
Student Support Title Iva 2019	(4,133)	7,197	3,064	-	-	-	-	-	-	
Title Iv A Innovation Grant	-	-	15,608	-	(15,608)	20,700	5,128	-	(36)	
Title Iv A Student Support	-	17,092	14,825	-	2,267	-	2,631	-	(364)	
Medicaid Reimbursement-Federal	54,544	25,479	83,249	-	(3,226)	22,810	5,242	-	14,342	
Title Ii Part A Supporting Effective I	(8,579)	21,950	13,371	-	-	-	-	-	-	
Title Ii A Improv Teach 19/21	-	-	16,525	-	(16,525)	36,771	20,280	-	(34)	
Title Ii Part A Supporting Effective I	-	-	-	-	-	11,435	17,437	-	(6,002)	
Title Iia 17/19	-	-	-	-	-	-	763	-	(763)	
Sped 619 Arp	-	-	-	-	-	-	3,710	-	(3,710)	
ESSER III	-	-	-	-	-	627,400	754,729	-	(127,329)	
ESSER II	-	-	394,048	-	(394,048)	599,098	258,435	-	(53,385)	
Governor's Emergency Education Relief (GEER)	-	958,426	988,635	-	(30,209)	30,209	-	-	-	
ESSER I	-	163,227	168,095	-	(4,868)	-	7,062	-	(11,930)	
Other Federal Stimulus	-	-	-	-	-	-	844	-	(844)	
Prepaid School Lunch Accounts	14,334	67,410	62,674	-	19,070	106,822	40,044	-	85,848	
Federal W/H Taxes	-	453,737	453,508	-	229	504,397	508,554	-	(3,928)	
Fica W/H Taxes	-	428,176	426,314	-	1,862	487,409	485,713	-	3,558	
State W/H Taxes	(22,542)	181,652	187,483	-	(28,373)	205,569	177,663	-	(467)	
County W/H Taxes	(84)	96,038	95,570	-	384	110,174	95,355	-	15,203	
Dep Life	-	49,862	49,864	-	(2)	56,731	58,208	-	(1,479)	
Basic Vol Life	-	4,340	4,340	-	-	4,885	4,986	-	(101)	
Basic S125	-	1,432	1,432	-	-	773	773	-	-	
Basic Urm	333	11,010	11,343	-	-	15,276	15,276	-	-	
Basic Ddc	-	1,738	1,738	-	-	351	351	-	-	
Aflac S125-26 Pay	-	25,593	25,617	-	(24)	33,504	34,434	-	(954)	
Textbook Rental	(2)	3,761	3,773	-	(14)	6,240	6,271	-	(45)	
Eca Payments	-	860	-	-	860	-	-	-	860	
Valic Cert	542	176,405	176,505	-	442	175,386	175,386	-	442	
Substitute Trf Contribution	-	32	-	-	32	-	-	-	32	
Valic	-	32,791	32,791	-	-	32,929	32,528	-	401	
Aul Annuity	-	-	-	-	-	-	(125)	-	125	
Life Fringe Benefit	-	657	657	-	-	681	592	-	89	
Child Support	-	3,380	3,510	-	(130)	3,545	3,285	-	130	
Insurance Fringe (Old)	-	-	-	-	-	1,356	1,356	-	-	
Totals	\$ 6,006,934	\$ 16,574,671	\$ 16,948,335	\$ 12,655	\$ 5,645,925	\$ 16,751,288	\$ 17,123,108	\$ 1,169	\$ 5,275,274	

See notes to financial statement.

EASTERN GREENE SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 to June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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 (GAAP), 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. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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.

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.

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

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

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

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

(Continued)

EASTERN GREENE SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2022, and for the period July 1, 2020 to June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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

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

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

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 School Corporation 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.

The School Corporation held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation did not hold investments for the period under audit.

(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

The School Corporation has purchased insurance to address the risks described above.

NOTE 6 - CASH BALANCE DEFICITS

The financial statement contain some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2021, and 2022. Deficits in other fund balances, including the Federal W/H Taxes, State W/H Taxes, Dep Life, Basic Vol Life, Aflac S125-6 Pay, Textbook Rental, Child Support funds, were the result of disbursements exceeding receipts due to under-estimating current requirements for some funds. These deficits are to be prepaid from future receipts.

NOTE 7 - HOLDING CORPORATION

The School Corporation has entered into a capital lease with the Eastern Greene School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ended June 30, 2021 and 2022, totaled \$508,000.

NOTE 8 - PENSION PLANS

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.

(Continued)

NOTE 8 - PENSION PLANS (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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid.

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.

(Continued)

NOTE 8 - PENSION PLANS (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 DB 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 the 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 DB) is 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 9 - OTHER POSTEMPLOYMENT BENEFITS

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

SUPPLEMENTARY INFORMATION

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

	Education	Debt Service	Operations	Local Rainy Day	Damage To Property	Reconstruct New Hs	School Lunch	Curricular Materials Rental	Self-Insurance	Child Care Program	Early Learning Center Pre-Sch
Cash and investments - beginning	\$ 677,099	\$ 636,202	\$ 1,424,407	\$ 1,216,874	\$ 6,260	\$ 186,475	\$ 38,824	\$ 240,190	\$ 1,436,203	\$ 25,164	\$ (14,685)
Receipts:											
Local sources	100,934	1,152,257	2,296,730	1	1	(1)	109,217	54,617	1,214,942	31,515	171,439
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	7,410,594	-	63	-	-	-	4,357	38,843	-	-	-
Federal sources	-	-	-	-	-	-	855,097	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	190	-	-	-	-
Total receipts	7,511,528	1,152,257	2,296,793	1	1	(1)	968,861	93,460	1,214,942	31,515	171,439
Disbursements:											
Instruction	5,003,495	-	-	-	-	-	-	-	-	28,178	108,753
Support services	1,328,337	-	3,071,382	-	1,955	-	6,783	191,888	-	-	915
Noninstructional services	53,631	-	-	-	-	-	767,958	-	-	-	-
Facilities acquisition and construction	-	-	134,150	-	-	66,189	-	-	-	-	-
Debt services	-	1,300,018	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,115,443	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,385,463	1,300,018	3,205,532	-	1,955	66,189	774,741	191,888	1,115,443	28,178	109,668
Excess (deficiency) of receipts over disbursements	1,126,065	(147,761)	(908,739)	1	(1,954)	(66,190)	194,120	(98,428)	99,499	3,337	61,771
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	12,655	-	-	-	-	-	-	-	-
Transfers in	147,500	-	1,140,000	500,000	-	-	-	4,356	-	-	-
Transfers out	(1,140,000)	(4,356)	(647,500)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(992,500)	(4,356)	505,155	500,000	-	-	-	4,356	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	133,565	(152,117)	(403,584)	500,001	(1,954)	(66,190)	194,120	(94,072)	99,499	3,337	61,771
Cash and investments - ending	\$ 810,664	\$ 484,085	\$ 1,020,823	\$ 1,716,875	\$ 4,306	\$ 120,285	\$ 232,944	\$ 146,118	\$ 1,535,702	\$ 28,501	\$ 47,086

(Continued)

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

	Cell	Educational License Plates	Hutton Scholarship Fund	Math Grant 2019	Amvets/Rodney Ritter	Kids Bowl Free	Gen Motors Scholarships	General Scholarships	Wal-Mart Art Grant 2019-20	Nurse Grant-Fraternal Police	Greene County Foundation EI
Cash and investments - beginning	\$ -	\$ 75	\$ 6,976	\$ 407	\$ 5,539	\$ 1,000	\$ 1,000	\$ -	\$ 1,500	\$ 400	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	1,550	-	-	4,923
Intermediate sources	-	19	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	19	-	-	-	-	-	1,550	-	-	4,923
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	3,596
Support services	-	-	-	-	-	-	-	-	-	163	-
Noninstructional services	-	-	-	-	1,182	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	1,000	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,182	-	-	1,000	-	163	3,596
Excess (deficiency) of receipts over disbursements	-	19	-	-	(1,182)	-	-	550	-	(163)	1,327
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	-	19	-	-	(1,182)	-	-	550	-	(163)	1,327
Cash and investments - ending	\$ -	\$ 94	\$ 6,976	\$ 407	\$ 4,357	\$ 1,000	\$ 1,000	\$ 550	\$ 1,500	\$ 237	\$ 1,327

(Continued)

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

	Elementary Library	United Way Nature Trail	Wal-Mart Community Grant	Hunter Roberts Memorial Fund	Wal-Mart Hs Art Grant	Iasp Teacher Grants	Greene County Foundation T50L	United Way*21- 22	Scholarships And Awards	Formative Assessment	Medicaid Reimbursement
Cash and investments - beginning	\$ -	\$ 1,400	\$ 856	\$ 2,404	\$ 518	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ 91,304
Receipts:											
Local sources	1,000	-	-	3,990	-	-	230	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	10,098	9,893
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,000	-	-	3,990	-	-	230	-	-	10,098	9,893
Disbursements:											
Instruction	-	-	331	-	317	250	-	-	-	12,078	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	1,320	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	331	1,320	317	250	-	-	-	12,078	-
Excess (deficiency) of receipts over disbursements	1,000	-	(331)	2,670	(317)	(250)	230	-	-	(1,980)	9,893
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	1,000	-	(331)	2,670	(317)	(250)	230	-	-	(1,980)	9,893
Cash and investments - ending	\$ 1,000	\$ 1,400	\$ 525	\$ 5,074	\$ 201	\$ 30	\$ 230	\$ -	\$ -	\$ (1,980)	\$ 101,197

(Continued)

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

	Secured Schools Safety Grant	Early Intervention Grant	Eig 2020-2021	Caitlin Memorial Fund	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	Share Our Strength*Cafe	Title I 2019- 20	Title I Fy 2020- 21	Title I	Idea Special Education Grant
Cash and investments - beginning	\$ (13,185)	\$ -	\$ 1,882	\$ 6,591	\$ 9,512	\$ -	\$ 7,631	\$ -	\$ (26,582)	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	1,881	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	26,319	-	1,169	-	-	40,624	23,625	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	5,500	67,267	32,581	-	160,272
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	26,319	1,881	1,169	-	-	40,624	23,625	5,500	67,267	32,581	-	160,272
Disbursements:												
Instruction	-	1,881	2,473	-	-	45,182	19,875	-	29,581	164,100	-	213,367
Support services	-	-	-	-	-	-	-	-	11,104	10,900	-	-
Noninstructional services	-	-	-	-	-	-	-	5,332	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,881	2,473	-	-	45,182	19,875	5,332	40,685	175,000	-	213,367
Excess (deficiency) of receipts over disbursements	26,319	-	(1,304)	-	-	(4,558)	3,750	168	26,582	(142,419)	-	(53,095)
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	26,319	-	(1,304)	-	-	(4,558)	3,750	168	26,582	(142,419)	-	(53,095)
Cash and investments - ending	\$ 13,134	\$ -	\$ 578	\$ 6,591	\$ 9,512	\$ (4,558)	\$ 11,381	\$ 168	\$ -	\$ (142,419)	\$ -	\$ (53,095)

(Continued)

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

	Preschool Handicap	Student Support Title Iva 2019	Title Iv A Innovation Grant	Title Iv A Student Support	Medicaid Reimbursement- Federal	Title li Part A Supporting Effective I	Title li A Improv Teach 19/21	Title li Part A Supporting Effective I	Title lia 17/19	Sped 619 Arp	ESSER III	ESSER II
Cash and investments - beginning	\$ -	\$ (4,133)	\$ -	\$ -	\$ 54,544	\$ (8,579)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	10,689	7,197	-	17,092	25,479	21,950	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	10,689	7,197	-	17,092	25,479	21,950	-	-	-	-	-	-
Disbursements:												
Instruction	10,689	3,064	15,608	14,825	-	-	-	-	-	-	-	394,048
Support services	-	-	-	-	83,249	13,371	16,525	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,689	3,064	15,608	14,825	83,249	13,371	16,525	-	-	-	-	394,048
Excess (deficiency) of receipts over disbursements	-	4,133	(15,608)	2,267	(57,770)	8,579	(16,525)	-	-	-	-	(394,048)
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	-	4,133	(15,608)	2,267	(57,770)	8,579	(16,525)	-	-	-	-	(394,048)
Cash and investments - ending	\$ -	\$ -	\$ (15,608)	\$ 2,267	\$ (3,226)	\$ -	\$ (16,525)	\$ -	\$ -	\$ -	\$ -	\$ (394,048)

(Continued)

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

	Governor's Emergency Education Relief (GEER)	ESSER I	Other Federal Stimulus	Prepaid School Lunch Accounts	Federal W/H Taxes	Fica W/H Taxes	State W/H Taxes	County W/H Taxes	Dep Life	Basic Vol Life	Basic S125	Basic Urm
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 14,334	\$ -	\$ -	\$ (22,542)	\$ (84)	\$ -	\$ -	\$ -	\$ 333
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	958,426	163,227	-	67,410	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	453,737	428,176	181,652	96,038	49,862	4,340	1,432	11,010
Total receipts	958,426	163,227	-	67,410	453,737	428,176	181,652	96,038	49,862	4,340	1,432	11,010
Disbursements:												
Instruction	988,635	161,727	-	-	-	-	-	-	-	-	-	-
Support services	-	6,368	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	62,674	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	453,508	426,314	187,483	95,570	49,864	4,340	1,432	11,343
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	988,635	168,095	-	62,674	453,508	426,314	187,483	95,570	49,864	4,340	1,432	11,343
Excess (deficiency) of receipts over disbursements	(30,209)	(4,868)	-	4,736	229	1,862	(5,831)	468	(2)	-	-	(333)
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	(30,209)	(4,868)	-	4,736	229	1,862	(5,831)	468	(2)	-	-	(333)
Cash and investments - ending	\$ (30,209)	\$ (4,868)	\$ -	\$ 19,070	\$ 229	\$ 1,862	\$ (28,373)	\$ 384	\$ (2)	\$ -	\$ -	\$ -

(Continued)

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

	Basic Ddc	Aflac S125-26 Pay	Textbook Rental	Eca Payments	Valic Cert	Substitute Trf Contribution	Valic	Aul Annuity	Life Fringe Benefit	Child Support	Insurance Fringe (Old)	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (2)	\$ -	\$ 542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,006,934
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	5,145,226
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	19
State sources	-	-	-	-	-	-	-	-	-	-	-	7,565,585
Federal sources	-	-	-	-	-	-	-	-	-	-	-	2,392,187
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,738	25,593	3,761	860	176,405	32	32,791	-	657	3,380	-	1,471,654
Total receipts	1,738	25,593	3,761	860	176,405	32	32,791	-	657	3,380	-	16,574,671
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	7,222,053
Support services	-	-	-	-	-	-	-	-	-	-	-	4,742,940
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	892,097
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	200,339
Debt services	-	-	-	-	-	-	-	-	-	-	-	1,300,018
Nonprogrammed charges	1,738	25,617	3,773	-	176,505	-	32,791	-	657	3,510	-	2,590,888
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,738	25,617	3,773	-	176,505	-	32,791	-	657	3,510	-	16,948,335
Excess (deficiency) of receipts over disbursements	-	(24)	(12)	860	(100)	32	-	-	-	(130)	-	(373,664)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	12,655
Transfers in	-	-	-	-	-	-	-	-	-	-	-	1,791,856
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(1,791,856)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	12,655
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(24)	(12)	860	(100)	32	-	-	-	(130)	-	(361,009)
Cash and investments - ending	\$ -	\$ (24)	\$ (14)	\$ 860	\$ 442	\$ 32	\$ -	\$ -	\$ -	\$ (130)	\$ -	\$ 5,645,925

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

	Education	Debt Service	Operations	Local Rainy Day	Damage To Property	Reconstruct New Hs	School Lunch	Curricular Materials Rental	Self-Insurance	Child Care Program	Early Learning Center Pre-Sch	Cell
Cash and investments - beginning	\$ 810,664	\$ 484,085	\$ 1,020,823	\$ 1,716,875	\$ 4,306	\$ 120,285	\$ 232,944	\$ 146,118	\$ 1,535,702	\$ 28,501	\$ 47,086	\$ -
Receipts:												
Local sources	49,322	1,217,748	2,029,105	-	-	-	46,052	47,215	1,215,844	26,594	205,308	-
Intermediate sources	-	-	8,021	-	-	-	-	-	-	-	1,000	7,500
State sources	7,580,421	-	-	-	-	-	4,998	44,003	-	-	-	-
Federal sources	-	-	-	-	-	-	830,734	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	313	-	327	(30,590)	-	-	233	-	-	(145)	-	-
Total receipts	7,630,056	1,217,748	2,037,453	(30,590)	-	-	882,017	91,218	1,215,844	26,449	206,308	7,500
Disbursements:												
Instruction	5,201,413	-	-	-	-	-	-	-	-	18,675	151,541	-
Support services	1,159,943	-	3,419,750	32,893	-	-	17,134	103,882	-	-	1,680	6,000
Noninstructional services	58,873	-	-	-	-	-	771,000	-	-	-	-	-
Facilities acquisition and construction	-	-	31,980	-	-	75,203	-	-	-	-	-	-
Debt services	-	1,153,908	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,409,226	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,420,229	1,153,908	3,451,730	32,893	-	75,203	788,134	103,882	1,409,226	18,675	153,221	6,000
Excess (deficiency) of receipts over disbursements	1,209,827	63,840	(1,414,277)	(63,483)	-	(75,203)	93,883	(12,664)	(193,382)	7,774	53,087	1,500
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	1,169	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,105,012	500,000	-	-	-	-	-	-	-	-
Transfers out	(1,105,012)	-	(500,000)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,105,012)	-	606,181	500,000	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	104,815	63,840	(808,096)	436,517	-	(75,203)	93,883	(12,664)	(193,382)	7,774	53,087	1,500
Cash and investments - ending	\$ 915,479	\$ 547,925	\$ 212,727	\$ 2,153,392	\$ 4,306	\$ 45,082	\$ 326,827	\$ 133,454	\$ 1,342,320	\$ 36,275	\$ 100,173	\$ 1,500

(Continued)

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

	Educational License Plates	Hutton Scholarship Fund	Math Grant 2019	Amvets/Rodney Ritter	Kids Bowl Free	Gen Motors Scholarships	General Scholarships	Wal-Mart Art Grant 2019-20	Nurse Grant-Fraternal Police	Greene County Foundation EI	Elementary Library	United Way Nature Trail
Cash and investments - beginning	\$ 94	\$ 6,976	\$ 407	\$ 4,357	\$ 1,000	\$ 1,000	\$ 550	\$ 1,500	\$ 237	\$ 1,327	\$ 1,000	\$ 1,400
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	150	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	150	-	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	936	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	650	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	650	-	-	-	-	-	936	-	-
Excess (deficiency) of receipts over disbursements	150	-	-	(650)	-	-	-	-	-	(936)	-	-
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	150	-	-	(650)	-	-	-	-	-	(936)	-	-
Cash and investments - ending	\$ 244	\$ 6,976	\$ 407	\$ 3,707	\$ 1,000	\$ 1,000	\$ 550	\$ 1,500	\$ 237	\$ 391	\$ 1,000	\$ 1,400

(Continued)

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

	Wal-Mart Community Grant	Hunter Roberts Memorial Fund	Wal-Mart Hs Art Grant	Iasp Teacher Grants	Greene County Foundation T50L	United Way*21- 22	Scholarships And Awards	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Early Intervention Grant	Eig 2020-2021
Cash and investments - beginning	\$ 525	\$ 5,074	\$ 201	\$ 30	\$ 230	\$ -	\$ -	\$ (1,980)	\$ 101,197	\$ 13,134	\$ -	\$ 578
Receipts:												
Local sources	-	100	-	-	230	1,991	1,380	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	11,310	8,857	13,092	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	100	-	-	230	1,991	1,380	11,310	8,857	13,092	-	-
Disbursements:												
Instruction	263	-	-	-	-	-	-	6,634	-	-	-	626
Support services	-	-	-	-	-	1,524	-	-	7,554	41,220	-	-
Noninstructional services	-	1,412	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	263	1,412	-	-	-	1,524	-	6,634	7,554	41,220	-	626
Excess (deficiency) of receipts over disbursements	(263)	(1,312)	-	-	230	467	1,380	4,676	1,303	(28,128)	-	(626)
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	(263)	(1,312)	-	-	230	467	1,380	4,676	1,303	(28,128)	-	(626)
Cash and investments - ending	\$ 262	\$ 3,762	\$ 201	\$ 30	\$ 460	\$ 467	\$ 1,380	\$ 2,696	\$ 102,500	\$ (14,994)	\$ -	\$ (48)

(Continued)

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

	Caitlin Memorial Fund	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	Share Our Strength*Cafe	Title I 2019-20	Title I Fy 2020- 21	Title I	Idea Special Education Grant	Preschool Handicap	Student Support Title Iva 2019	Title Iv A Innovation Grant
Cash and investments - beginning	\$ 6,591	\$ 9,512	\$ (4,558)	\$ 11,381	\$ 168	\$ -	\$ (142,419)	\$ -	\$ (53,095)	\$ -	\$ -	\$ (15,608)
Receipts:												
Local sources	2	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	43,516	26,363	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	219,074	-	46,769	-	-	-	20,700
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2	-	43,516	26,363	-	-	219,074	-	46,769	-	-	20,700
Disbursements:												
Instruction	-	-	38,958	29,031	-	-	129,524	35,587	485,379	-	-	5,128
Support services	-	-	-	-	-	-	1,408	12,135	-	-	-	-
Noninstructional services	100	-	-	-	-	-	-	155	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	100	-	38,958	29,031	-	-	130,932	47,877	485,379	-	-	5,128
Excess (deficiency) of receipts over disbursements	(98)	-	4,558	(2,668)	-	-	88,142	(47,877)	(438,610)	-	-	15,572
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	(98)	-	4,558	(2,668)	-	-	88,142	(47,877)	(438,610)	-	-	15,572
Cash and investments - ending	\$ 6,493	\$ 9,512	\$ -	\$ 8,713	\$ 168	\$ -	\$ (54,277)	\$ (47,877)	\$ (491,705)	\$ -	\$ -	\$ (36)

(Continued)

EASTERN GREENE 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 Iv A Student Support	Medicaid Reimbursement- Federal	Title li Part A Supporting Effective I	Title li A Improv Teach 19/21	Title li Part A Supporting Effective I	Title lia 17/19	Sped 619 Arp	ESSER III	ESSER II	Governor's Emergency Education Relief (GEER)	ESSER I
Cash and investments - beginning	\$ 2,267	\$ (3,226)	\$ -	\$ (16,525)	\$ -	\$ -	\$ -	\$ -	\$ (394,048)	\$ (30,209)	\$ (4,868)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	22,810	-	36,771	11,435	-	-	627,400	599,098	30,209	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	22,810	-	36,771	11,435	-	-	627,400	599,098	30,209	-
Disbursements:											
Instruction	2,631	5,242	-	-	-	250	3,710	235,113	213,526	-	-
Support services	-	-	-	20,280	17,437	513	-	419,569	44,909	-	7,062
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	100,047	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,631	5,242	-	20,280	17,437	763	3,710	754,729	258,435	-	7,062
Excess (deficiency) of receipts over disbursements	(2,631)	17,568	-	16,491	(6,002)	(763)	(3,710)	(127,329)	340,663	30,209	(7,062)
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	(2,631)	17,568	-	16,491	(6,002)	(763)	(3,710)	(127,329)	340,663	30,209	(7,062)
Cash and investments - ending	\$ (364)	\$ 14,342	\$ -	\$ (34)	\$ (6,002)	\$ (763)	\$ (3,710)	\$ (127,329)	\$ (53,385)	\$ -	\$ (11,930)

(Continued)

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

	Other Federal Stimulus	Prepaid School Lunch Accounts	Federal W/H Taxes	Fica W/H Taxes	State W/H Taxes	County W/H Taxes	Dep Life	Basic Vol Life	Basic S125	Basic Urm	Basic Ddc
Cash and investments - beginning	\$ -	\$ 19,070	\$ 229	\$ 1,862	\$ (28,373)	\$ 384	\$ (2)	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	106,806	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	16	504,397	487,409	205,569	110,174	56,731	4,885	773	15,276	351
Total receipts	-	106,822	504,397	487,409	205,569	110,174	56,731	4,885	773	15,276	351
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	844	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	40,044	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	508,554	485,713	177,663	95,355	58,208	4,986	773	15,276	351
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	844	40,044	508,554	485,713	177,663	95,355	58,208	4,986	773	15,276	351
Excess (deficiency) of receipts over disbursements	(844)	66,778	(4,157)	1,696	27,906	14,819	(1,477)	(101)	-	-	-
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	(844)	66,778	(4,157)	1,696	27,906	14,819	(1,477)	(101)	-	-	-
Cash and investments - ending	\$ (844)	\$ 85,848	\$ (3,928)	\$ 3,558	\$ (467)	\$ 15,203	\$ (1,479)	\$ (101)	\$ -	\$ -	\$ -

(Continued)

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

	Aflac S125-26 Pay	Textbook Rental	Eca Payments	Valic Cert	Substitute Trf Contribution	Valic	Aul Annuity	Life Fringe Benefit	Child Support	Insurance Fringe (Old)	Totals
Cash and investments - beginning	\$ (24)	\$ (14)	\$ 860	\$ 442	\$ 32	\$ -	\$ -	\$ -	\$ (130)	\$ -	\$ 5,645,925
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	4,840,891
Intermediate sources	-	-	-	-	-	-	-	-	-	-	16,671
State sources	-	-	-	-	-	-	-	-	-	-	7,732,560
Federal sources	-	-	-	-	-	-	-	-	-	-	2,551,806
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	33,504	6,240	-	175,386	-	32,929	-	681	3,545	1,356	1,609,360
Total receipts	33,504	6,240	-	175,386	-	32,929	-	681	3,545	1,356	16,751,288
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	6,564,167
Support services	-	-	-	-	-	-	-	-	-	-	5,315,737
Noninstructional services	-	-	-	-	-	-	-	-	-	-	872,234
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	207,230
Debt services	-	-	-	-	-	-	-	-	-	-	1,153,908
Nonprogrammed charges	34,434	6,271	-	175,386	-	32,528	(125)	592	3,285	1,356	3,009,832
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	34,434	6,271	-	175,386	-	32,528	(125)	592	3,285	1,356	17,123,108
Excess (deficiency) of receipts over disbursements	(930)	(31)	-	-	-	401	125	89	260	-	(371,820)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	1,169
Transfers in	-	-	-	-	-	-	-	-	-	-	1,605,012
Transfers out	-	-	-	-	-	-	-	-	-	-	(1,605,012)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	1,169
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(930)	(31)	-	-	-	401	125	89	260	-	(370,651)
Cash and investments - ending	\$ (954)	\$ (45)	\$ 860	\$ 442	\$ 32	\$ 401	\$ 125	\$ 89	\$ 130	\$ -	\$ 5,275,274

EASTERN GREENE 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> </u> -	\$ <u> </u> -

EASTERN GREENE SCHOOLS
SCHEDULE OF LEASES AND DEBT
June 30, 2022

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities: Eastern Greene School Bldg. Corporation	Renovation of Eastern Greene High School	\$ 501,330	7/31/2014	7/15/2034
Total of annual lease payments		<u>\$ 501,330</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities: General Obligation Bonds	Common School Loan 506	\$ 349,125	\$ 99,750
General Obligation Bonds	Common School Loan 554	<u>3,960,000</u>	<u>360,000</u>
Total governmental activities		<u>4,309,125</u>	<u>459,750</u>
Totals		<u>\$ 4,309,125</u>	<u>\$ 459,750</u>

EASTERN GREENE SCHOOLS
SCHEDULE OF CAPITAL ASSETS
June 30, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 490,000
Infrastructure	892,622
Buildings	31,328,261
Machinery, equipment, and vehicles	<u>2,957,805</u>
Total governmental activities	<u>35,668,688</u>
Total capital assets	<u>\$ 35,668,688</u>

EASTERN GREENE SCHOOLS
STATE REPORTING INFORMATION
July 1, 2020 - June 30, 2022

Financial Statement and Accompanying Notes:

The financial statement and accompanying notes were approved by management of the School Corporation. The financial statement and notes are presented as intended by the School Corporation.

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/>.

Indiana Department of Education Reporting:

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 on the IDOE website and on the Indiana Gateway for Government Units presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

EASTERN GREENE SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2020 through June 30, 2022

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 07-01-2020 to 06-30-22
<u>Department of Agriculture</u>						
Child Nutrition Cluster						
Food & Nutrition Service/ School Breakfast Program	Indiana Department of Education					
School Breakfast Program		10.553	FY2021, FY2022	\$ -	\$ 240,690	\$ 240,690
National School Lunch Program		10.555	FY2021, FY2022	-	547,624	547,624
Commodities		10.555	FY2021, FY2022	84,170	90,508	174,678
Summer Food Services		10.559	FY2021, FY2022	840,238	34,628	874,866
Total - Child Nutrition Cluster				<u>924,408</u>	<u>913,450</u>	<u>1,837,858</u>
Child and Adult Care Food Program Supper Program	Indiana Department of Education	10.558	FY2021, FY2022	14,859	7,113	21,972
Total - Child and Adult Care Food Program				<u>14,859</u>	<u>7,113</u>	<u>21,972</u>
Total - Department of Agriculture				<u>939,267</u>	<u>920,563</u>	<u>1,859,830</u>
<u>Department of Education</u>						
Special Education Cluster(IDEA)						
Special Education Grants to States	Indiana Department of Education					
Special Education, Part B		84.027	19611-047-PN01	25,262	-	25,262
Special Education, Part B		84.027	20611-045-PN01	124,356	-	124,356
Special Education, Part B		84.027	21611-158-PN01	160,272	46,769	207,041
Total - Special Education Grants to States				<u>309,890</u>	<u>46,769</u>	<u>356,659</u>
Special Education Preschool Grants	Indiana Department of Education					
Special Education, Preschool		84.173	18619-097-PN01	10,689	-	10,689
Special Education, Preschool		84.173	19619-047-PN01	697	-	697
Special Education, Preschool		84.173	20619-047-PN01	6,260	-	6,260
Total - Special Education Preschool Grants				<u>17,646</u>	<u>-</u>	<u>17,646</u>
Total - Special Education Cluster(IDEA)				<u>327,536</u>	<u>46,769</u>	<u>374,305</u>
Title I Grants to Local Education Agencies	Indiana Department of Education					
Title I, Part A		84.010	Proj # 20-2940	67,267	-	67,267
Title I, Part A		84.010	S010A2000014	32,581	219,074	251,655
Total - Title I Grants to Local Educational Agencies				<u>99,848</u>	<u>219,074</u>	<u>318,922</u>

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2020 through June 30, 2022

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 07-01-2020 to 06-30-22
Title II Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367	S367A170013	\$ 21,950	\$ -	\$ 21,950
Title II, Part A		84.367	S367A180013	-	36,771	36,771
Title II, Part A		84.367	S367A200013	-	11,435	11,435
Total - Title II Supporting Effective Instruction State Grants				<u>21,950</u>	<u>48,206</u>	<u>70,156</u>
Title IV Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV, Part A		84.424	S424A200015	24,289	20,700	44,989
Total - Title IV Student Support and Academic Enrichment Program				<u>24,289</u>	<u>20,700</u>	<u>44,989</u>
Governor's Emergency Education Relief	Indiana Department of Education					
Governor's Emergency Education Relief (GEER) Fund		84.425C	S425C200018	958,426	30,209	988,635
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	163,227	-	163,227
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D200013	-	599,098	599,098
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund		85.425U	S425D200013	-	627,400	627,400
Total - COVID-19 Education Stabilization Fund				<u>1,121,653</u>	<u>1,256,707</u>	<u>2,378,360</u>
Total - Department of Education				<u>1,595,276</u>	<u>1,591,456</u>	<u>3,186,732</u>
<u>Department of Health and Human Services</u>						
Medicaid Cluster	Indiana Department of Education					
Medical Assistance Program		93.778	Medicaid Federal	25,478	22,810	48,288
Total - Medical Assistance Program				<u>25,478</u>	<u>22,810</u>	<u>48,288</u>
Total - Medicaid Cluster				<u>25,478</u>	<u>22,810</u>	<u>48,288</u>
Total - Department of Health and Human Services				<u>25,478</u>	<u>22,810</u>	<u>48,288</u>
Total federal awards expended				<u>\$ 2,560,021</u>	<u>\$ 2,534,829</u>	<u>\$ 5,094,850</u>

See accompanying notes to the schedule of expenditure of federal awards.

EASTERN GREENE SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2020 to June 30, 2022

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2019 to June 30, 2021. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

NOTE 2 - INDIRECT COST RATE

The School Corporation has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period July 1, 2020 to June 30, 2022.

NOTE 4 - SPECIAL EDUCATION COOPERATIVE (ALN: 84.027, 84.173)

The School Corporation is a member of the Orange-Lawrence-Jackson-Martin-Greene Joint Services Special Education Cooperative (Cooperative), which operates the special education program for the School Corporation. As a result, some activity for the Special Education Cluster (IDEA) that is presented on the SEFA is not presented as receipts and disbursements in the financial statement for the School Corporation. This activity is reported on the financial statement of the Cooperative.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Those Charged with Governance
Eastern Greene Schools
Greene County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Eastern Greene Schools ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2022 and for the period July 1, 2020 to June 30, 2022 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated March 30, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001 that we consider to be a material weakness.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

School Corporation's Responses to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned cost. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 30, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE

Those Charged with Governance
Eastern Greene Schools
Greene County, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Eastern Greene Schools (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2020 to June 30, 2022. Each of the School Corporation's major federal programs is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2020 to June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each of the major federal programs. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-002 to be material weaknesses.

(Continued)

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The School Corporation is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The School Corporation's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 30, 2023

EASTERN GREENE SCHOOLS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2020 to June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statement

Type of auditor’s report issued	Adverse as to GAAP, Unmodified as to regulatory basis		
Internal control over financial reporting			
Material weakness(es) identified?	<u> X </u>	Yes	_____ No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	<u> X </u> None Reported
Noncompliance material to financial statement noted?	_____	Yes	<u> X </u> No

Federal Awards

Internal control over major programs			
Material weakness(es) identified?	<u> X </u>	Yes	_____ No
Significant deficiencies identified not considered to be material weaknesses?	<u> X </u>	Yes	_____ None Reported
Type of auditor’s report issued on compliance for major programs	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	<u> X </u>	Yes	_____ No

Identification of major programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.425C, 84.425D, 84.425U	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs \$ 750,000

Auditee qualified as low-risk auditee?	_____	Yes	<u> X </u>	No
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(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

Section II – Financial Statement Findings

FINDING 2022-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness

Criteria: The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . . There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduce here for reference purposes:
. . .

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

(1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

Section II – Financial Statement Findings (Continued)

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

(3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Cause: Management had not established a system of internal control that would have ensured proper reporting of the SEFA and reconciliation of federal cash receipts.

Context: The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the understatement of the total federal awards expended on the SEFA by approximately \$687,000 for the period July 1, 2020, through June 30, 2022:

1. ALN 84.425 - The Education Stabilization Fund expenditures were understated by approximately \$627,000 related to ARP ESSER funds
2. The Child Nutrition Cluster expenditures were understated by approximately \$274,000 largely as a result of certain Child Nutrition Cluster expenditures being recorded under ALN 10.558. Similarly, ALN 10.558 expenditures were overstated by approximately \$271,000
3. The Special Education Cluster expenditures were understated by approximately \$47,000
4. ALN 84.424 expenditures were understated by approximately \$10,000

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above.

Effect: Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition and Context*.

Identification as a repeat finding, if applicable: Yes, repeat of Finding 2020-001.

Recommendation: We recommended that the School Corporation's management establish a formal review over the SEFA to ensure amounts reported are accurate. The School Corporation should establish a documented, secondary review to ensure the amounts reported on the SEFA agree to the supporting federal receipt fund ledger detail.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

Section III – Federal Award Findings and Questioned Costs

FINDING 2022-002

Subject: Education Stabilization Fund – Annual Data Report
Federal Agency: Department of Education
Federal Program: COVID-19 – Education Stabilization Fund
Assistance Listing Number: 84.425D
Federal Award Number and Year (or Other Identifying Numbers): S425D200013
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Criteria: 2 CFR 200.302(b) states in part:

"The Non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

"The financial management system of each non-Federal entity must provide for the following:

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 Financial reporting"

34 CFR 76.722 states:

"A State may require a subgrantee to submit reports in a manner and format that assists the State in complying with the requirements under 34 CFR 76.720 and in carrying out other responsibilities under the program."

Condition: The School Corporation did not have a documented review control in place to ensure the annual data report was reviewed by someone other than the preparer.

Cause: There were not sufficient internal controls in place to ensure the Annual Data Report was submitted by the Indiana Department of Education's deadline.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Reporting compliance requirements.

Questioned Costs: There were no questioned costs identified.

Context: There was no documented review by someone other than the preparer of the Annual Data Report to ensure the information submitted was complete and accurate. Additionally, the ESSER II Year 1 Annual Data Report submitted to the Indiana Department of Education did not disclose any expenditures and was therefore, understated by approximately \$394,000.

Identification as a repeat finding: No.

(Continued)

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

Section III – Federal Award Findings and Questioned Costs (Continued)

Recommendation: We recommend someone other than the preparer of the report perform a documented review prior to submission to validate the accuracy and completeness of the data submitted.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

FINDING 2022-003

Information on the federal program:

Subject: Child Nutrition Cluster – Reporting
Federal Agency: Department of Education
Federal Program: School Breakfast Program, National School Lunch Program
Assistance Listing Number: 10.553, 10.555, 10.559
Federal Award Number and Year (or Other Identifying Numbers): FY2021, FY2022
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Significant Deficiency

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the reporting compliance requirement.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the reporting requirements.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: There were no questioned costs identified.

Context: We noted that for one sponsor claim reimbursement in a sample of four claims, the Food Service Director prepared the sponsor claim reimbursement summary without a secondary, documented review before the submission of the claim to ensure the accuracy of the sponsor claim reimbursement summary.

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

Section III – Federal Award Findings and Questioned Costs (Continued)

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation implement a documented, formal review of the claims before they are submitted for reimbursement.

Views of Responsible Officials and Planned Corrective Actions: For the views of the responsible officials, refer to the Corrective Action Plan that is part of this report.

Finding 2022-004

Subject: Child Nutrition Cluster – Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
Assistance Listing Number: 10.533, 10.555, 10.559
Federal Award Number and Year (or Other Identifying Numbers): FY2021, FY2022
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Significant Deficiency

Criteria: 2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking the SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child Nutrition Program and Procurement and Suspension and Debarment compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Procurement and Suspension and Debarment compliance requirement.

EASTERN GREENE SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2020 to June 30, 2022

Section III – Federal Award Findings and Questioned Costs (Continued)

Effect: The failure to establish internal controls enabled noncompliance to go undetected. The failure to comply with the grant agreement and the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context: For one of our procurement selections, out of a sample of two, the School Corporation was not able to provide verification that the vendor was not suspended or debarred.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommend that the School Corporation's management establish and implement control procedures to ensure compliance with the grant agreement and the Procurement and Suspension and Debarment compliance requirement. This should include ensuring suspension and debarment checks are performed and documented prior to entering into the transaction.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.



Eastern Greene Schools

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CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2022

FINDING 2022-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards

Audit Findings: Significant Deficiency

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Context: The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the understatement of the total federal awards expended on the SEFA by approximately \$687,000 for the period July 1, 2020, through June 30, 2022:

1. ALN 84.425 - The Education Stabilization Fund expenditures were understated by approximately \$627,000 related to ARP ESSER funds
2. The Child Nutrition Cluster expenditures were understated by approximately \$274,000 largely as a result of certain Child Nutrition Cluster expenditures being recorded under ALN 10.558. Similarly, ALN 10.558 expenditures were overstated by approximately \$271,000
3. The Special Education Cluster expenditures were understated by approximately \$47,000
4. ALN 84.424 expenditures were understated by approximately \$10,000

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will take the following corrective action. The Corporation Treasurer will have the SEFA reviewed, approved and signed by a second Central Office staff member and the Superintendent before it is submitted online.



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Responsible party and timeline for completion: The Corporation Treasurer will be responsible effective immediately.

FINDING 2022-002

Information on the federal program:

Subject: Education Stabilization Fund – Annual Data Report

Federal Agency: Department of Education

Federal Program: COVID-19 – Education Stabilization Fund

Assistance Listing Number: 84.425C, 84.425D, 84.425U

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Finding: Material Weakness

Condition: The School Corporation did not have a documented review control in place to ensure the annual data report was reviewed by someone other than the preparer.

Context: There was no documented review by someone other than the preparer of the Annual Data Report to ensure the information submitted was complete and accurate. Additionally, the ESSER II Year 1 Annual Data Report submitted to the Indiana Department of Education did not disclose any expenditures and was therefore, understated by approximately \$394,000.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will take the following corrective action. The Annual Data Report will be reviewed, approved and signed by the Superintendent before it is submitted.

Responsible party and timeline for completion: The Corporation Treasurer will be responsible effective immediately.

FINDING 2022-003

Information on the federal program:



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Subject: Child Nutrition Cluster – Reporting

Federal Agency: Department of Education

Federal Program: School Breakfast Program, National School Lunch Program

Assistance Listing Number: 10.553, 10.555

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Finding: Significant Deficiency

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the reporting compliance requirement.

Context: We noted that for one sponsor claim reimbursement in a sample of four claims, the Food Service Director prepared the sponsor claim reimbursement summary without a secondary, documented review before the submission of the claim to ensure the accuracy of the sponsor claim reimbursement summary.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will take the following corrective action. The Food Service Director will have the School Nutrition Program Director review, approve and initial the sponsor claim reimbursement summary before submission.

Responsible party and timeline for completion: School Nutrition Program Director and School Treasurer will be responsible effective immediately.

FINDING 2022-004

Information on the federal program:

Subject: Child Nutrition Cluster – Internal Controls

Federal Agency: Department of Agriculture

Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children



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Assistance Listing Number: 10.533, 10.555, 10.559

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Significant Deficiency

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child Nutrition Program and Procurement and Suspension and Debarment compliance requirements.

Context: For one of our procurement selections, out of a sample of two, the School Corporation was not able to provide verification that the vendor is not suspended or debarred.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and will take the following corrective action. The Treasurer will ensure the Procurement and Suspension and Debarment requirements are met prior to purchase for the Child Nutrition Program by reviewing the quotes and checking SAM.gov.

Responsible party and timeline for completion: The Corporation Treasurer will be responsible effective immediately.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2020-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards

Audit Findings: Material Weakness, Noncompliance

Condition and Context

The School Corporation had not established an internal control system over the federal information entered in the Indiana Gateway for Government Units financial reporting system, which was the source of the School Corporation's Schedule of Expenditures of Federal Awards (SEFA). The School Corporation did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the SEFA.

Due to the lack of internal controls, the SEFA presented for audit included the following errors:

1. Commodities for the National School Lunch Program were understated in fiscal year 2018-2019 and 2019-2020 by \$21,050 and \$19,720, respectively.
2. The Special Education_Grants to States expenditures were understated by \$20,731 in 2019-2020.
3. The Title I Grants to Local Educational Agencies expenditures were overstated and understated, which resulted in a net understatement of \$40,710 for 2019-2020.
4. The Medicaid Cluster expenditures were overstated by \$47,435 for 2019-2020.
5. Several additional grants had individually immaterial errors that resulted in a combined misstatement of \$11,419.
6. Program names were incorrect.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA presented in this report.

Status: Repeat Finding. See 2022-001.



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FINDING 2020-002

Subject: Child Nutrition Cluster - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Program Income, Special Tests and Provisions - School Food Accounts

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, COVID-19 School Breakfast Program, National School Lunch Program, COVID-19 National School Lunch Program, Summer Food Service Program for Children, COVID-19 Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY 18-19, FY 19-20

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Program Income, Special Tests and Provisions - School Food Accounts

Audit Finding: Material Weakness

FINDING 2020-002 (Continued)

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Program Income, and Special Tests and Provisions - School Food Accounts compliance requirements.

Status: Resolved.