



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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April 14, 2023

To: The Officials of the Decatur County Community Schools  
Decatur County Community Schools  
2020 N Montgomery Rd  
Greensburg, IN 47240

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Decatur County Community Schools. We have reviewed the audit report opined upon by CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2022. Per the *Independent Auditor's Report*, the financial statements 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 46 through 49. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 52 and 53.

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

In addition to the report presented herein, a Supplemental Report for Decatur County Community Schools was prepared in accordance with the guidelines established by the Indiana 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

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**



CPAs | CONSULTANTS | WEALTH ADVISORS

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**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
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**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF OFFICIALS**

<b><u>Office</u></b>	<b><u>Official</u></b>	<b><u>Term</u></b>
Treasurer	Louise S. Smith	07-01-18 to 06-30-24
Superintendent of Schools	Dr. S. Jarrod Burns	07-01-18 to 06-30-24
President of the School Board	Lizette Bell Joyce Geis	01-01-19 to 12-31-20 01-01-21 to 06-30-24



## INDEPENDENT AUDITORS' REPORT

The Officials of the Decatur County Community Schools  
Decatur County, Indiana

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

#### ***Opinions***

We have audited the accompanying financial statement of the Decatur County Community Schools (the School Corporation), which comprise the Statements 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 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 referred to above presents fairly, in all material respects, the receipts, disbursements, other financing sources and uses, and cash and investment balances – regulatory basis of the School Corporation as of June 30, 2022 and 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 and for the period July 1, 2020 to June 30, 2022 or changes in financial position for the period then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *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 discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as required by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the financial statement that are free from material misstatement, whether due to fraud or error.

***Auditors' 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 auditors' 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 judgement 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 judgement 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability 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 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 regulatory basis financial statement. The Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for Federal Awards is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statement. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statement or to regulatory basis financial statement themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the regulatory basis financial statement as a whole.

**Other Information**

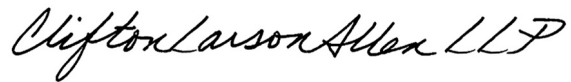
Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Officials, Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the table of contents but does not include the financial statement and our auditors' report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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.

Decatur County Community Schools  
Decatur County, Indiana

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2023, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal controls 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 of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
March 28, 2023

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Education	\$ 1,619,529	\$ 13,099,027	\$ 12,134,497	\$ (1,471,000)	\$ 1,113,059	\$ 13,234,577	\$ 12,516,593	\$ (450,000)	\$ 1,381,043
Debt Service	2,387,420	3,333,779	4,563,919	(95,774)	1,061,506	3,917,550	2,909,554	(108,340)	1,961,162
Retirement/Severance Bond Debt Service	139,362	222,188	218,380	-	143,170	220,872	217,955	-	146,087
Operations	2,556,097	4,423,315	5,547,775	1,478,941	2,910,578	4,137,677	5,766,985	454,348	1,735,618
Local Rainy Day	1,141,963	-	-	-	1,141,963	-	-	-	1,141,963
Post-Retirement/Severance Future Benefit	275,500	-	-	-	275,500	-	-	-	275,500
Construction	12,381	69,082	-	-	81,463	-	-	-	81,463
School Lunch	404,356	1,302,295	1,412,133	-	294,518	1,543,570	1,398,534	-	439,554
Curricular Materials Rental	188,914	259,988	253,991	95,774	290,685	241,737	242,019	108,340	398,743
Self-Insurance	490,109	-	-	-	490,109	-	-	-	490,109
Levy Excess	40,674	-	-	-	40,674	-	-	-	40,674
Biomed Nursing Lab 2021	-	-	40,967	-	(40,967)	905,490	864,523	-	-
Educational License Plates	29,103	56	-	-	29,159	75	-	-	29,234
School Library Grant	31	-	-	-	31	-	-	-	31
Dccf Bob & Judy Cupp Library	1,153	1,102	1,624	-	631	1,090	1,112	-	609
Rachel'S Challenge	892	-	-	-	892	-	-	-	892
Back To School Bash	136	-	-	-	136	-	-	-	136
Remc Emergency Action Guides	4,000	-	-	-	4,000	-	-	-	4,000
Dec Co Soil & Water Sdes Lab	255	15,000	-	-	15,255	5,841	15,000	-	6,096
Psi Iota Sorority-Library	32	-	-	-	32	-	-	-	32
Brad Bryant Memorial	-	-	-	-	-	600	-	-	600
Duke Energy Literacy	-	10,000	-	-	10,000	-	-	-	10,000
Gov Work Ethic Cert United Fd	1,500	-	1,500	-	-	-	-	-	-
Alternative Education	13,706	-	-	-	13,706	-	-	-	13,706
Robert S. Lowe Scholarship Fnd	23,266	-	-	-	23,266	-	-	-	23,266
Thank A Teacher Grant	2,675	10,259	9,639	-	3,295	31,303	17,439	-	17,159
United Decatur Co Grant	950	6,000	1,000	-	5,950	5,800	5,000	-	6,750
Dccf Covid 19 Wifi Grant	(9,720)	9,000	(720)	-	-	-	-	-	-
Dccf Sel Grant 20-21	-	5,750	5,750	-	-	-	-	-	-
Napolean Bank Tech Grant	-	4,000	-	-	4,000	-	-	-	4,000
Honda Stem Sdes	-	-	-	-	-	1,700	1,388	-	312
Walmart Grant For Biomed	-	-	-	-	-	500	-	-	500
Dccf Sdhs Peer Helping Grant	-	-	-	-	-	15,000	-	-	15,000
Nobbe Brown Conover Scholarshi	41,875	-	6,000	-	35,875	-	-	-	35,875
Keisha Boyce Memorial Scholars	1,000	-	-	-	1,000	-	-	-	1,000

See accompanying Notes to Financial Statement.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Lindsay Scholarship (Ndhs)	-	-	-	-	-	3,000	-	-	3,000
Fewsic Grant	784	-	-	-	784	-	-	-	784
East Indiana Area Health Ed Grant	-	239	-	-	239	-	239	-	-
Farmers Ed Grant Sdhs	4,149	-	1,454	-	2,695	-	-	-	2,695
In-Mac Grant	2,000	-	3,773	-	(1,773)	4,000	1,999	-	228
Ndes Mars Yard Grant	-	2,000	-	-	2,000	-	-	-	2,000
Formative Assessment	-	19,082	16,280	-	2,802	23,534	19,302	-	7,034
Sro Drug Free Grant	-	-	-	-	-	3,000	-	-	3,000
Medicaid Reimbursement	1,549	-	-	-	1,549	-	-	-	1,549
Secured Schools Safety Grant	2,869	70,322	117,677	-	(44,486)	36,499	27,534	-	(35,521)
Safe Schools	72	-	-	-	72	-	-	-	72
Non-English Speaking Program	606	-	61	-	545	-	-	-	545
Career And Technical Performance Grant	37,047	-	-	-	37,047	-	-	-	37,047
Performance Awards	4,319	-	-	-	4,319	-	-	-	4,319
Tag For 20 21 School Year	-	-	-	-	-	67,842	66,275	-	1,567
High Ability Students	2,583	26,987	7,143	-	22,427	30,590	29,883	-	23,134
State Connectivity Grant	7,388	9,720	-	-	17,108	12,760	-	-	29,868
Project Lead The Way	122,358	605,915	713,736	-	14,537	1,200	-	-	15,737
Title I 2019-2020	(83,125)	95,997	12,873	-	(1)	-	-	-	(1)
Title I 20/21	-	224,529	249,683	-	(25,154)	49,422	24,268	-	-
Title I 2021-2022	-	-	-	-	-	263,057	278,503	-	(15,446)
Idea Grant 18-19	(39,690)	30,944	(7,265)	-	(1,481)	5,750	5,750	-	(1,481)
Idea 19-20	(151,786)	251,809	110,649	-	(10,626)	23,261	12,635	-	-
Idea Preschool 19-20	(7,434)	6,937	(496)	-	(1)	-	-	-	(1)
Idea Grant 2020-2021	-	170,054	178,127	-	(8,073)	316,045	307,972	-	-
Idea Preschool 2020/2021	-	15,200	18,400	-	(3,200)	3,796	596	-	-
Idea Grant 2021-2022	-	-	-	-	-	63,677	75,405	-	(11,728)
Idea Preschool 2021-2022	-	-	-	-	-	19,068	19,200	-	(132)
Title Iv 19-20	-	15,124	15,124	-	-	-	950	-	(950)
Title Iv 20-21	-	-	-	-	-	-	8,811	-	(8,811)
Drug Free Schools	17	-	-	-	17	-	-	-	17
Child Care & Development	600	-	-	-	600	-	-	-	600
Title Ii A 2019 - 2020	(545)	17,709	17,519	-	(355)	3,995	2,639	-	1,001
Title Ii A 2020-2021	-	-	-	-	-	47,818	50,281	-	(2,463)
Idea Arp Stimulus Grant	-	-	-	-	-	-	4,217	-	(4,217)
Elementary And Secondary School Emergenc	-	-	146,424	-	(146,424)	568,363	427,085	-	(5,146)

See accompanying Notes to Financial Statement.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
STATEMENTS OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Esser Ii	-	819,003	813,449	-	5,554	-	-	-	5,554
Prepaid Food	34,870	-	(34,870)	-	69,740	-	-	-	69,740
Accounts Payable Electronic Payments	8,160	-	-	-	8,160	-	-	-	8,160
Federal Stimulus - 18002 Governoryçös Emer	-	272,028	272,227	-	(199)	60,146	63,051	-	(3,104)
Federal Stimulus - 18003 Educ. Stab Reli	-	189,792	189,793	-	(1)	8,536	9,777	-	(1,242)
Federal Tax	17	849,367	849,367	-	17	923,259	923,259	-	17
Social Security - Teaching	117	594,652	595,051	-	(282)	602,478	602,478	-	(282)
State Tax	21,997	345,845	332,579	-	35,263	367,523	375,705	-	27,081
Ohio State Tax	-	417	345	-	72	919	921	-	70
County Income Tax	17,358	233,627	224,183	-	26,802	252,468	258,169	-	21,101
Trf Voluntary Contributions	1,017	9,580	12,306	-	(1,709)	2,427	2,361	-	(1,643)
Perf	1,388	88,478	85,617	-	4,249	100,719	100,719	-	4,249
Group Insurance	-	26,289	24,029	-	2,260	26,952	23,990	-	5,222
Annuities	2,913	202,683	202,683	-	2,913	230,107	230,107	-	2,913
Social Security - Non-Teaching	-	243,012	243,012	-	-	276,280	276,280	-	-
Commerce Bank Elect Ap	8,159	61,942	61,305	-	8,796	51,814	52,043	-	8,567
Garnishment	-	38,159	38,159	-	-	31,831	31,831	-	-
Section 125 Fee	-	-	-	-	-	-	-	-	-
Garnishment Ii	-	-	-	-	-	-	-	-	-
United	-	2,594	2,594	-	-	2,672	2,672	-	-
Credit Union	-	-	-	-	-	-	-	-	-
Christmas Club	-	-	-	-	-	-	-	-	-
Dollars For Scholars	14	26	26	-	14	-	-	-	14
Dcea	178	-	-	-	178	-	-	-	178
Section 125 Deductions	33,462	725,570	747,124	-	11,908	872,540	693,214	-	191,234
Fringe Benefit Clearing Acct	-	5,247	5,247	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 9,400,570</b>	<b>\$ 29,041,720</b>	<b>\$ 30,461,843</b>	<b>\$ 7,941</b>	<b>\$ 7,988,388</b>	<b>\$ 29,620,730</b>	<b>\$ 28,966,223</b>	<b>\$ 4,348</b>	<b>\$ 8,647,243</b>

See accompanying Notes to Financial Statement.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
NOTES TO FINANCIAL STATEMENT  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

School Corporation, as used herein, shall include, but is not limited to, the following: school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Local sources.* Amounts received from taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community service activities, and other revenue from local sources.

*Intermediate sources.* Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
NOTES TO FINANCIAL STATEMENT  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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.

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

**E. Disbursements**

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

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

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

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

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

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

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

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
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**F. Other Financing Sources and Uses**

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

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

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

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***Note 3. Property Taxes***

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

***Note 4. Deposits and Investments***

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

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

***Note 5. Risk Management***

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

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

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DECATUR COUNTY, INDIANA  
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**Note 6. Pension Plan(s)**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

*Financial Report*

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

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

*Contributions*

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

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
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*B. Teachers' Retirement Fund*

*Plan Descriptions*

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

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

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

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

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

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

*Financial Report*

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

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

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 DECATUR COUNTY, INDIANA  
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*Contributions*

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

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

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

**Note 7. Negative Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. The negative entries are summarized as follows:

<b>Fund</b>	<b>FY21 Disbursements</b>	<b>FY22 Receipts</b>
IDEA Preschool 19-20	\$ (496)	\$ (0)
Dccf COVID 19Wifi Grant	(720)	(0)
IDEA Grant 18-19	(7,265)	(0)
Prepaid Food	(34,870)	(0)

The negative amounts are not significant to the financial statement.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2021, or June 30, 2022.

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***Note 9. Holding Corporation(s)***

The School Corporation has entered into a lease with Decatur County 2010 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 2021 and 2022 totaled \$2,875,070 and \$3,427,523, respectively.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS  
YEAR ENDED JUNE 30, 2022**

	Education	Debt Service	Retirement/ everance Bond Debt Service	Operations	Local Rainy Day	Post- Retirement/ everance Future Benefit	Construction	School Lunch	Curricular Materials Rental	Self-Insurance
Cash and investments - beginning	\$ 1,113,059	\$ 1,061,506	\$ 143,170	\$ 2,910,578	\$ 1,141,963	\$ 275,500	\$ 81,463	\$ 294,518	\$ 290,685	\$ 490,109
Receipts:										
Local sources	61,627	3,917,550	220,872	4,137,552	-	-	-	372,400	170,199	-
Intermediate sources	575	-	-	-	-	-	-	-	-	-
State sources	13,172,375	-	-	-	-	-	-	9,518	71,538	-
Federal sources	-	-	-	-	-	-	-	1,161,652	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	125	-	-	-	-	-	-
Total receipts	<u>13,234,577</u>	<u>3,917,550</u>	<u>220,872</u>	<u>4,137,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,543,570</u>	<u>241,737</u>	<u>-</u>
Disbursements:										
Instruction	9,498,905	-	-	-	-	-	-	-	-	-
Support services	2,665,055	-	-	5,364,766	-	-	-	-	242,019	-
Noninstructional services	352,633	-	-	79,898	-	-	-	1,398,534	-	-
Facilities acquisition and construction	-	-	-	322,321	-	-	-	-	-	-
Debt services	-	2,909,554	217,955	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>12,516,593</u>	<u>2,909,554</u>	<u>217,955</u>	<u>5,766,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,398,534</u>	<u>242,019</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>717,984</u>	<u>1,007,996</u>	<u>2,917</u>	<u>(1,629,308)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,036</u>	<u>(282)</u>	<u>-</u>
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	4,348	-	-	-	-	-	-
Transfers in	-	-	-	450,000	-	-	-	-	108,340	-
Transfers out	(450,000)	(108,340)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(450,000)</u>	<u>(108,340)</u>	<u>-</u>	<u>454,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,340</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>267,984</u>	<u>899,656</u>	<u>2,917</u>	<u>(1,174,960)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>145,036</u>	<u>108,058</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,381,043</u>	<u>\$ 1,961,162</u>	<u>\$ 146,087</u>	<u>\$ 1,735,618</u>	<u>\$ 1,141,963</u>	<u>\$ 275,500</u>	<u>\$ 81,463</u>	<u>\$ 439,554</u>	<u>\$ 398,743</u>	<u>\$ 490,109</u>

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Levy Excess	Biomed Nursing Lab 2021	Educational License Plates	School Library Grant	Dccf Bob & Judy Cupp Library	Rachel'S Challenge	Back To School Bash	Remc Emergency Action Guides	Dec Co Soil & Water Sdes Lab	Psi Iota Sorority-Library	Brad Bryant Memorial
Cash and investments - beginning	\$ 40,674	\$ (40,967)	\$ 29,159	\$ 31	\$ 631	\$ 892	\$ 136	\$ 4,000	\$ 15,255	\$ 32	\$ -
Receipts:											
Local sources	-	-	-	-	1,090	-	-	-	5,841	-	600
Intermediate sources	-	-	75	-	-	-	-	-	-	-	-
State sources	-	905,490	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	905,490	75	-	1,090	-	-	-	5,841	-	600
Disbursements:											
Instruction	-	-	-	-	1,112	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	15,000	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	864,523	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	864,523	-	-	1,112	-	-	-	15,000	-	-
Excess (deficiency) of receipts over disbursements	-	40,967	75	-	(22)	-	-	-	(9,159)	-	600
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	-	40,967	75	-	(22)	-	-	-	(9,159)	-	600
Cash and investments - ending	\$ 40,674	\$ -	\$ 29,234	\$ 31	\$ 609	\$ 892	\$ 136	\$ 4,000	\$ 6,096	\$ 32	\$ 600

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Duke Energy Literacy	Alternative Education	Robert S. Lowe Scholarship Fnd	Thank A Teacher Grant	United Decatur Co Grant	Napolean Bank Tech Grant	Honda Stem Sdes	Walmart Grant For Biomed	Dccf Sdhs Peer Helping Grant	Nobbe Brown Conover Scholarshi	Keisha Boyce Memorial Scholars
Cash and investments - beginning	\$ 10,000	\$ 13,706	\$ 23,266	\$ 3,295	\$ 5,950	\$ 4,000	\$ -	\$ -	\$ -	\$ 35,875	\$ 1,000
Receipts:											
Local sources	-	-	-	31,303	5,800	-	1,700	500	15,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	31,303	5,800	-	1,700	500	15,000	-	-
Disbursements:											
Instruction	-	-	-	17,439	5,000	-	1,388	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	17,439	5,000	-	1,388	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	13,864	800	-	312	500	15,000	-	-
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	-	-	-	13,864	800	-	312	500	15,000	-	-
Cash and investments - ending	\$ 10,000	\$ 13,706	\$ 23,266	\$ 17,159	\$ 6,750	\$ 4,000	\$ 312	\$ 500	\$ 15,000	\$ 35,875	\$ 1,000

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
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YEAR ENDED JUNE 30, 2022**

	Lindsay Scholarship (Ndhs)	Fewsic Grant	East Indiana Area Health Ed Grant	Farmers Ed Grant Sdhs	In-Mac Grant	Ndes Mars Yard Grant	Formative Assessment	Sro Drug Free Grant	Medicaid Reimbursement	Secured Schools Safety Grant	Safe Schools
Cash and investments - beginning	\$ -	\$ 784	\$ 239	\$ 2,695	\$ (1,773)	\$ 2,000	\$ 2,802	\$ -	\$ 1,549	\$ (44,486)	\$ 72
Receipts:											
Local sources	3,000	-	-	-	4,000	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	23,534	3,000	-	36,499	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	3,000	-	-	-	4,000	-	23,534	3,000	-	36,499	-
Disbursements:											
Instruction	-	-	239	-	1,999	-	19,302	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	27,534	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	239	-	1,999	-	19,302	-	-	27,534	-
Excess (deficiency) of receipts over disbursements	3,000	-	(239)	-	2,001	-	4,232	3,000	-	8,965	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,000	-	(239)	-	2,001	-	4,232	3,000	-	8,965	-
Cash and investments - ending	\$ 3,000	\$ 784	\$ -	\$ 2,695	\$ 228	\$ 2,000	\$ 7,034	\$ 3,000	\$ 1,549	\$ (35,521)	\$ 72

**DECATUR COUNTY COMMUNITY SCHOOLS  
 DECATUR COUNTY, INDIANA  
 COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
 AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
 YEAR ENDED JUNE 30, 2022**

	Non-English Speaking Program	Career And Technical Performance Grant	Performance Awards	Tag For 20 21 School Year	High Ability Students	State Connectivity Grant	Project Lead The Way	Title I 20/21	Title I 2021- 2022	Idea Grant 18- 19	Idea 19-20
Cash and investments - beginning	\$ 545	\$ 37,047	\$ 4,319	\$ -	\$ 22,427	\$ 17,108	\$ 14,537	\$ (25,154)	\$ -	\$ (1,481)	\$ (10,626)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	67,842	30,590	12,760	1,200	-	-	-	-
Federal sources	-	-	-	-	-	-	-	49,422	263,057	5,750	23,261
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	67,842	30,590	12,760	1,200	49,422	263,057	5,750	23,261
Disbursements:											
Instruction	-	-	-	66,275	29,883	-	-	24,268	277,781	5,750	12,635
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	722	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	66,275	29,883	-	-	24,268	278,503	5,750	12,635
Excess (deficiency) of receipts over disbursements	-	-	-	1,567	707	12,760	1,200	25,154	(15,446)	-	10,626
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	-	-	-	1,567	707	12,760	1,200	25,154	(15,446)	-	10,626
Cash and investments - ending	\$ 545	\$ 37,047	\$ 4,319	\$ 1,567	\$ 23,134	\$ 29,868	\$ 15,737	\$ -	\$ (15,446)	\$ (1,481)	\$ -

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Idea		Idea		Idea				Title li A 2019 -	Title li A 2020-	
	Preschool 19- 20	Idea Grant 2020-2021	Preschool 2020/2021	Idea Grant 2021-2022	Preschool 2021-2022	Title lv 19-20	Title lv 20-21	Drug Free Schools	Child Care & Development	2020	2021
Cash and investments - beginning	\$ (1)	\$ (8,073)	\$ (3,200)	\$ -	\$ -	\$ -	\$ -	\$ 17	\$ 600	\$ (355)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	330
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	316,045	3,796	63,677	19,068	-	-	-	-	3,995	47,488
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	316,045	3,796	63,677	19,068	-	-	-	-	3,995	47,818
Disbursements:											
Instruction	-	307,972	596	75,405	19,200	950	-	-	-	-	16,257
Support services	-	-	-	-	-	-	8,811	-	-	2,639	34,024
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	307,972	596	75,405	19,200	950	8,811	-	-	2,639	50,281
Excess (deficiency) of receipts over disbursements	-	8,073	3,200	(11,728)	(132)	(950)	(8,811)	-	-	1,356	(2,463)
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	-	8,073	3,200	(11,728)	(132)	(950)	(8,811)	-	-	1,356	(2,463)
Cash and investments - ending	\$ (1)	\$ -	\$ -	\$ (11,728)	\$ (132)	\$ (950)	\$ (8,811)	\$ 17	\$ 600	\$ 1,001	\$ (2,463)

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Idea Arp Stimulus Grant	Elementary And Secondary School Emergenc	Esser li	Prepaid Food	Prepaid Food	Federal Stimulus - 18002 Governorççös Emer	Federal Stimulus - 18003 Educ. Stab Reli	Federal Tax	Social Security - Teaching	State Tax	Ohio State Tax	County Income Tax
Cash and investments - beginning	\$ -	\$ (146,424)	\$ 5,554	\$ 69,740	\$ 8,160	\$ (199)	\$ (1)	\$ 17	\$ (282)	\$ 35,263	\$ 72	\$ 26,802
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	568,363	-	-	-	60,146	8,536	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	923,259	602,478	367,523	919	252,468
Total receipts	-	568,363	-	-	-	60,146	8,536	923,259	602,478	367,523	919	252,468
Disbursements:												
Instruction	4,217	369,858	-	-	-	63,051	-	-	-	-	-	-
Support services	-	57,227	-	-	-	-	9,777	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	923,259	602,478	375,705	921	258,169
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,217	427,085	-	-	-	63,051	9,777	923,259	602,478	375,705	921	258,169
Excess (deficiency) of receipts over disbursements	(4,217)	141,278	-	-	-	(2,905)	(1,241)	-	-	(8,182)	(2)	(5,701)
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	(4,217)	141,278	-	-	-	(2,905)	(1,241)	-	-	(8,182)	(2)	(5,701)
Cash and investments - ending	\$ (4,217)	\$ (5,146)	\$ 5,554	\$ 69,740	\$ 8,160	\$ (3,104)	\$ (1,242)	\$ 17	\$ (282)	\$ 27,081	\$ 70	\$ 21,101

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

	Trf Voluntary Contributions	Perf	Group Insurance	Annuities	Social Security - Non-Teaching	Commerce Bank Elect Ap	Garnishment	United	Dollars For Scholars	Dcea	Section 125 Deductions	Totals
Cash and investments - beginning	\$ (1,709)	\$ 4,249	\$ 2,260	\$ 2,913	\$ -	\$ 8,796	\$ -	\$ -	\$ 14	\$ 178	\$ 11,908	\$ 7,988,388
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	8,949,364
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	650
State sources	-	-	-	-	-	-	-	-	-	-	-	14,334,346
Federal sources	-	-	-	-	-	-	-	-	-	-	-	2,594,256
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,427	100,719	26,952	230,107	276,280	51,814	31,831	2,672	-	-	872,540	3,742,114
Total receipts	2,427	100,719	26,952	230,107	276,280	51,814	31,831	2,672	-	-	872,540	29,620,730
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	10,819,482
Support services	-	-	-	-	-	-	-	-	-	-	-	8,426,852
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	1,831,787
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	1,186,844
Debt services	-	-	-	-	-	-	-	-	-	-	-	3,127,509
Nonprogrammed charges	2,361	100,719	23,990	230,107	276,280	52,043	31,831	2,672	-	-	693,214	3,573,749
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,361	100,719	23,990	230,107	276,280	52,043	31,831	2,672	-	-	693,214	28,966,223
Excess (deficiency) of receipts over disbursements	66	-	2,962	-	-	(229)	-	-	-	-	179,326	654,507
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	4,348
Transfers in	-	-	-	-	-	-	-	-	-	-	-	558,340
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(558,340)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	4,348
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	66	-	2,962	-	-	(229)	-	-	-	-	179,326	658,855
Cash and investments - ending	\$ (1,643)	\$ 4,249	\$ 5,222	\$ 2,913	\$ -	\$ 8,567	\$ -	\$ -	\$ 14	\$ 178	\$ 191,234	\$ 8,647,243

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS  
YEAR ENDED JUNE 30, 2021**

	Education	Debt Service	Retirement/S everance Bond Debt Service	Operations	Local Rainy Day	Post- Retirement/S everance Future Benefit	Construction	School Lunch	Curricular Materials Rental	Self-Insurance	Levy Excess
Cash and investments - beginning	\$ 1,619,529	\$ 2,387,420	\$ 139,362	\$ 2,556,097	\$ 1,141,963	\$ 275,500	\$ 12,381	\$ 404,356	\$ 188,914	\$ 490,109	\$ 40,674
Receipts:											
Local sources	66,790	3,333,779	222,188	4,134,510	-	-	-	290,976	185,433	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	13,032,237	-	-	1,992	-	-	-	10,117	74,555	-	-
Federal sources	-	-	-	-	-	-	-	1,001,202	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	286,813	-	-	69,082	-	-	-	-
Total receipts	13,099,027	3,333,779	222,188	4,423,315	-	-	69,082	1,302,295	259,988	-	-
Disbursements:											
Instruction	9,384,223	-	-	-	-	-	-	-	-	-	-
Support services	2,404,263	-	-	4,777,220	-	-	-	-	253,991	-	-
Noninstructional services	346,011	-	-	75,386	-	-	-	1,412,133	-	-	-
Facilities acquisition and construction	-	-	-	695,169	-	-	-	-	-	-	-
Debt services	-	4,563,919	218,380	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	12,134,497	4,563,919	218,380	5,547,775	-	-	-	1,412,133	253,991	-	-
Excess (deficiency) of receipts over disbursements	964,530	(1,230,140)	3,808	(1,124,460)	-	-	69,082	(109,838)	5,997	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	7,941	-	-	-	-	-	-	-
Transfers in	-	-	-	1,471,000	-	-	-	-	95,774	-	-
Transfers out	(1,471,000)	(95,774)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,471,000)	(95,774)	-	1,478,941	-	-	-	-	95,774	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(506,470)	(1,325,914)	3,808	354,481	-	-	69,082	(109,838)	101,771	-	-
Cash and investments - ending	\$ 1,113,059	\$ 1,061,506	\$ 143,170	\$ 2,910,578	\$ 1,141,963	\$ 275,500	\$ 81,463	\$ 294,518	\$ 290,685	\$ 490,109	\$ 40,674

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

	Biomed Nursing Lab 2021	Educational License Plates	School Library Grant	Dccf Bob & Judy Cupp Library	Rachel'S Challenge	Back To School Bash	Remc Emergency Action Guides	Dec Co Soil & Water Sdes Lab	Psi Iota Sorority-Library	Duke Energy Literacy	Gov Work Ethic Cert United Fd
Cash and investments - beginning	\$ -	\$ 29,103	\$ 31	\$ 1,153	\$ 892	\$ 136	\$ 4,000	\$ 255	\$ 32	\$ -	\$ 1,500
Receipts:											
Local sources	-	-	-	1,102	-	-	-	15,000	-	10,000	-
Intermediate sources	-	56	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	56	-	1,102	-	-	-	15,000	-	10,000	-
Disbursements:											
Instruction	-	-	-	1,624	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	1,500
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	40,967	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	40,967	-	-	1,624	-	-	-	-	-	-	1,500
Excess (deficiency) of receipts over disbursements	(40,967)	56	-	(522)	-	-	-	15,000	-	10,000	(1,500)
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	(40,967)	56	-	(522)	-	-	-	15,000	-	10,000	(1,500)
Cash and investments - ending	\$ (40,967)	\$ 29,159	\$ 31	\$ 631	\$ 892	\$ 136	\$ 4,000	\$ 15,255	\$ 32	\$ 10,000	\$ -

**DECATUR COUNTY COMMUNITY SCHOOLS  
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COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

	Alternative Education	Robert S. Lowe Scholarship Fnd	Thank A Teacher Grant	United Decatur Co Grant	Dccf Covid 19 Wifi Grant	Dccf Sel Grant 20-21	Napolean Bank Tech Grant	Nobbe Brown Conover Scholarshi	Keisha Boyce Memorial Scholars	Fewsic Grant	East Indiana Area Health Ed Grant
Cash and investments - beginning	\$ 13,706	\$ 23,266	\$ 2,675	\$ 950	\$ (9,720)	\$ -	\$ -	\$ 41,875	\$ 1,000	\$ 784	\$ -
Receipts:											
Local sources	-	-	10,259	6,000	9,000	5,750	4,000	-	-	-	239
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	10,259	6,000	9,000	5,750	4,000	-	-	-	239
Disbursements:											
Instruction	-	-	9,639	-	-	-	-	-	-	-	-
Support services	-	-	-	1,000	(720)	5,750	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	6,000	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	9,639	1,000	(720)	5,750	-	6,000	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	620	5,000	9,720	-	4,000	(6,000)	-	-	239
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	-	-	620	5,000	9,720	-	4,000	(6,000)	-	-	239
Cash and investments - ending	\$ 13,706	\$ 23,266	\$ 3,295	\$ 5,950	\$ -	\$ -	\$ 4,000	\$ 35,875	\$ 1,000	\$ 784	\$ 239

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

	Farmers Ed Grant Sdhs	In-Mac Grant	Ndes Mars Yard Grant	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Safe Schools	Non-English Speaking Program	Career And Technical Performance Grant	Performance Awards	High Ability Students
Cash and investments - beginning	\$ 4,149	\$ 2,000	\$ -	\$ -	\$ 1,549	\$ 2,869	\$ 72	\$ 606	\$ 37,047	\$ 4,319	\$ 2,583
Receipts:											
Local sources	-	-	2,000	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	19,082	-	70,322	-	-	-	-	26,987
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	2,000	19,082	-	70,322	-	-	-	-	26,987
Disbursements:											
Instruction	1,454	3,773	-	16,280	-	-	-	61	-	-	7,143
Support services	-	-	-	-	-	117,677	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,454	3,773	-	16,280	-	117,677	-	61	-	-	7,143
Excess (deficiency) of receipts over disbursements	(1,454)	(3,773)	2,000	2,802	-	(47,355)	-	(61)	-	-	19,844
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	(1,454)	(3,773)	2,000	2,802	-	(47,355)	-	(61)	-	-	19,844
Cash and investments - ending	\$ 2,695	\$ (1,773)	\$ 2,000	\$ 2,802	\$ 1,549	\$ (44,486)	\$ 72	\$ 545	\$ 37,047	\$ 4,319	\$ 22,427

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

	State Connectivity Grant	Project Lead The Way	Title I 2019- 2020	Title I 20/21	Idea Grant 18- 19	Idea 19-20	Idea Preschool 19- 20	Idea Grant 2020-2021	Idea Preschool 2020/2021	Title Iv 19-20	Drug Free Schools
Cash and investments - beginning	\$ 7,388	\$ 122,358	\$ (83,125)	\$ -	\$ (39,690)	\$ (151,786)	\$ (7,434)	\$ -	\$ -	\$ -	\$ 17
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	9,720	605,915	-	-	-	-	-	-	-	-	-
Federal sources	-	-	95,997	224,529	30,944	251,809	6,937	170,054	15,200	15,124	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	9,720	605,915	95,997	224,529	30,944	251,809	6,937	170,054	15,200	15,124	-
Disbursements:											
Instruction	-	-	12,873	249,215	(7,265)	110,649	(496)	178,127	18,400	4,396	-
Support services	-	-	-	-	-	-	-	-	-	10,728	-
Noninstructional services	-	-	-	468	-	-	-	-	-	-	-
Facilities acquisition and construction	-	713,736	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	713,736	12,873	249,683	(7,265)	110,649	(496)	178,127	18,400	15,124	-
Excess (deficiency) of receipts over disbursements	9,720	(107,821)	83,124	(25,154)	38,209	141,160	7,433	(8,073)	(3,200)	-	-
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	9,720	(107,821)	83,124	(25,154)	38,209	141,160	7,433	(8,073)	(3,200)	-	-
Cash and investments - ending	\$ 17,108	\$ 14,537	\$ (1)	\$ (25,154)	\$ (1,481)	\$ (10,626)	\$ (1)	\$ (8,073)	\$ (3,200)	\$ -	\$ 17

**DECATUR COUNTY COMMUNITY SCHOOLS  
 DECATUR COUNTY, INDIANA  
 COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
 AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
 YEAR ENDED JUNE 30, 2021**

	Child Care & Development	Title II A 2019 - 2020	Elementary And Secondary School Emergenc	Esser II	Prepaid Food	Accounts Payable Electronic Payments	Federal Stimulus - 18002 Governor's Emer	Federal Stimulus - 18003 Educ. Stab Reli	Federal Tax	Social Security - Teaching	State Tax	Ohio State Tax	County Income Tax
Cash and investments - beginning	\$ 600	\$ (545)	\$ -	\$ -	\$ 34,870	\$ 8,160	\$ -	\$ -	\$ 17	\$ 117	\$ 21,997	\$ -	\$ 17,358
Receipts:	-	-	-	-	-	-	-	-	-	-	-	-	-
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	17,709	-	819,003	-	-	272,028	189,792	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	849,367	594,652	345,845	417	233,627
Total receipts	-	17,709	-	819,003	-	-	272,028	189,792	849,367	594,652	345,845	417	233,627
Disbursements:	-	130	143,013	625,525	(34,870)	-	272,227	6,898	-	-	-	-	-
Instruction	-	17,389	3,411	187,924	-	-	-	182,895	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	849,367	595,051	332,579	345	224,183
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	17,519	146,424	813,449	(34,870)	-	272,227	189,793	849,367	595,051	332,579	345	224,183
Excess (deficiency) of receipts over disbursements	-	190	(146,424)	5,554	34,870	-	(199)	(1)	-	(399)	13,266	72	9,444
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	-	190	(146,424)	5,554	34,870	-	(199)	(1)	-	(399)	13,266	72	9,444
Cash and investments - ending	\$ 600	\$ (355)	\$ (146,424)	\$ 5,554	\$ 69,740	\$ 8,160	\$ (199)	\$ (1)	\$ 17	\$ (282)	\$ 35,263	\$ 72	\$ 26,802

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
COMBINING SCHEDULES OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

	Trf Voluntary Contributions	Perf	Group Insurance	Non- Annuities	Social Security - Teaching	Commerce Bank Elect Ap	Garnishment	United	Dollars For Scholars	Dcea	Section 125 Deductions	Fringe Benefit Clearing Acct	Totals
Cash and investments - beginning	\$ 1,017	\$ 1,388	\$ -	\$ 2,913	\$ -	\$ 8,159	\$ -	\$ -	\$ 14	\$ 178	\$ 33,462	\$ -	\$ 9,400,570
Receipts:	-	-	-	-	-	-	-	-	-	-	-	-	8,297,026
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	56
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	13,850,927
State sources	-	-	-	-	-	-	-	-	-	-	-	-	3,110,328
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	9,580	88,478	26,289	202,683	243,012	61,942	38,159	2,594	26	-	725,570	5,247	3,783,383
Total receipts	9,580	88,478	26,289	202,683	243,012	61,942	38,159	2,594	26	-	725,570	5,247	29,041,720
Disbursements:	-	-	-	-	-	-	-	-	-	-	-	-	11,003,019
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	7,963,028
Support services	-	-	-	-	-	-	-	-	-	-	-	-	1,833,998
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	1,449,872
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	4,782,299
Debt services	12,306	85,617	24,029	202,683	243,012	61,305	38,159	2,594	26	-	747,124	5,247	3,429,627
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	12,306	85,617	24,029	202,683	243,012	61,305	38,159	2,594	26	-	747,124	5,247	30,461,843
Excess (deficiency) of receipts over disbursements	(2,726)	2,861	2,260	-	-	637	-	-	-	-	(21,554)	-	(1,420,123)
Other financing sources (uses):	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	7,941
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	1,566,774
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	(1,566,774)
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	7,941
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,726)	2,861	2,260	-	-	637	-	-	-	-	(21,554)	-	(1,412,182)
Cash and investments - ending	\$ (1,709)	\$ 4,249	\$ 2,260	\$ 2,913	\$ -	\$ 8,796	\$ -	\$ -	\$ 14	\$ 178	\$ 11,908	\$ -	\$ 7,988,388

**DECATUR COUNTY COMMUNITY SCHOOLS  
 DECATUR COUNTY, INDIANA  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 YEAR ENDED JUNE 30, 2022**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 2,191,481</u>	<u>\$ -</u>

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF LEASES AND DEBT  
YEAR ENDED JUNE 30, 2022**

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Decatur Co Community Schools Building Corp	QZAB 2011A Capital improvements	\$ 384,776	3/24/2011	12/31/2025
Decatur Co Community Schools Building Corp	QZAB 2011B Capital improvements	384,776	3/24/2011	12/31/2025
Decatur Co Community Schools Building Corp	Series 2014 B SDHS Fieldhouse	78,000	5/14/2014	6/30/2033
Decatur Co Community Schools Building Corp	2010 QSCB Capital improvements	211,624	12/10/2010	6/30/2024
Decatur Co Community Schools Building Corp	QZAB 2011C Capital improvements	164,766	7/15/2011	6/30/2027
Decatur Co Community Schools Building Corp	Series 2011E Capital improvements	75,000	10/13/2011	1/15/2031
Decatur Co Community Schools Building Corp	Series 2014 A NDHS Fieldhouse	78,000	5/14/2014	6/30/2033
Decatur Co Community SChools Building Corp	Series 2019 Capital improvements	1,416,581	4/2/2019	1/15/2039
Decatur Co Community Schools Building Corp	Series 2022 A Capital Improvements	75,000	4/28/2022	1/15/2031
Decatur Co Community Schools Building Corp	Series 2022 B Capital Improvements	<u>559,000</u>	4/28/2022	1/15/2042
Total governmental activities		<u>3,427,523</u>		
Total of annual lease payments		<u>\$ 3,427,523</u>		
Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year	
Type	Purpose			
Governmental activities:				
General Obligation Bonds	Pension Bond	\$ 655,000	\$ 205,000	
Totals		<u>\$ 655,000</u>	<u>\$ 205,000</u>	

**DECATUR COUNTY COMMUNITY SCHOOLS  
 DECATUR COUNTY, INDIANA  
 SCHEDULE OF CAPITAL ASSETS  
 YEAR ENDED 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:	
Infrastructure	\$ 930,088
Buildings	25,904,440
Improvements other than buildings	3,590,023
Machinery, equipment, and vehicles	10,224,431
Construction in progress	<u>11,164,302</u>
Total governmental activities	<u>51,813,284</u>
Total capital assets	<u><u>\$ 51,813,284</u></u>

## OTHER REPORTS

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



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

The Officials of the Decatur County Community Schools  
Decatur 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 Decatur County Community 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, which collectively comprise the School Corporation's basic financial statement, and have issued our report thereon dated March 28, 2023, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***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 opinions 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 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 statements 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.

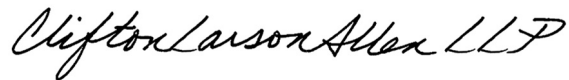
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***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.

***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 School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
March 28, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, REQUIRED BY THE UNIFORM GUIDANCE**

The Officials of the Decatur County Community Schools  
Decatur County, Indiana

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Decatur County Community Schools (the School Corporation)'s 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. The School Corporation's major federal programs are identified in the summary of auditors' 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 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; 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 Auditors' 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 major federal program. 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.

***Auditors' 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 each 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 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.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as 2022-001 and 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the School Corporation's response to the noncompliance findings identified in our compliance 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.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be 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. 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 2022-001 and 2022-002, 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 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.



**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
March 28, 2023

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED 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	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast	Indiana Department of Education						
School Breakfast Program		10.553	FY 20-21	\$ -	\$ 21,515	\$ -	\$ -
School Breakfast Program			FY 21-22	-	-	-	201,455
Total - School Breakfast				-	21,515	-	201,455
National School Lunch	Indiana Department of Education						
School Lunch Program		10.555	FY 20-21	-	101,814	-	-
School Lunch Program			FY 21-22	-	-	-	907,391
School Lunch - SNP Emergency Funds			FY 21-22	-	-	-	36,568
Commodities				-	125,070	-	134,691
Total - National School Lunch				-	226,884	-	1,078,650
Summer Food Service Program	Indiana Department of Education						
Summer Food Service Program		10.559	FY 20-21	-	766,898	-	-
Summer Food Service Program			FY 21-22	-	-	-	9,262
Total - Summer Food Service Program				-	766,898	-	9,262
Total - Child Nutrition Cluster				-	1,015,297	-	1,289,367
Child and Adult Care Food Program	Indiana Department of Education						
After School Care Program		10.558	FY 20-21	-	96,546	-	-
After School Care Program			FY 21-22	-	-	-	4,974
After School Care program - CACFP Emergency Funds			FY 21-22	-	-	-	1,035
Commodities				-	6,739	-	353
Total - Child and Adult Care Food Program				-	103,285	-	6,362
State Pandemic Electronic Benefit Transfer Administrative Costs Grants P-EBT	Indiana Department of Education	10.649	FY 21-22	-	-	-	614
Total - Department of Agriculture				-	1,118,582	-	1,296,343

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED 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	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
<b>Department of Education</b>							
Special Education Cluster(IDEA)							
IDEA Special Ed							
	Indiana Department of Education	84.027	19611-143-PN01	-	32,427	-	-
			19611-143-PN01	-	-	-	5,750
			20611-143-PN01	-	251,809	-	-
			20611-143-PN01	-	-	-	23,261
			21611-143-PN01	-	170,054	-	-
			21611-143-PN01	-	-	-	316,045
			22611-143-PN01	-	-	-	63,677
				-	-	-	-
				-	454,290	-	408,733
Total - IDEA Special Ed							
	Indiana Department of Education	84.173	20619-143-PN01	-	6,937	-	-
			21619-143-PN01	-	15,200	-	-
			21619-143-PN01	-	-	-	3,796
			22619-143-PN01	-	-	-	19,068
				-	-	-	-
				-	22,137	-	22,864
Total - IDEA Spec Ed Preschool							
Total - Special Education Cluster(IDEA)							
				-	476,427	-	431,597
Title 1 Grants to Local Educational Agencies, Part A							
	Indiana Department of Education	84.010	18611-001-PN01	-	95,997	-	-
			18611-001-PN01	-	-	-	263,057
			S010A200014	-	224,529	-	-
			S010A200014	-	-	-	49,422
				-	-	-	-
				-	320,526	-	312,479
Total - Title 1 Grants to Local Educational Agencies, Part A							
Title IIA Improving Teacher Quality							
	Indiana Department of Education	84.367	S367A190013	-	17,709	-	-
			S367A190013	-	-	-	3,995
			S367A200013	-	-	-	47,818
				-	-	-	-
				-	17,709	-	51,813
Total - Title IIA Improving Teacher Quality							

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED 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	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
Student Support and Academic Enrichment Title IV 19-20	Indiana Department of Education	84.424	2019-424-036	-	15,124	-	-
COVID - 19 Education Stabilization Fund	Indiana Department of Education						
Governors Emergency Education Relief Fund		84.425C	S425C200018		272,028		60,146
Elementary and Secondary School Emergency Relief Fund I		84.425D	S425D200013	-	139,792	-	8,536
Elementary and Secondary School Emergency Relief Fund II		84.425D	S425D210013	-	819,003	-	-
Elementary and Secondary School Emergency Relief Fund III		84.425U	S425U200013	-	-	-	568,363
Total - Education Stabilization Funds				-	1,230,823	-	637,045
Total - Department of Education				-	2,060,609	-	1,432,934
Total federal awards expended				\$ -	\$ 3,179,191	\$ -	\$ 2,729,277

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**Note 1. Summary of Significant Accounting Policies**

*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 years ended June 30, 2021 and 2022. 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 or changes in 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, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or 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 allowed under the Uniform Guidance.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**Section I – Summary of Auditors’ Results**

**Financial Statements**

1. Type of auditors’ report issued: GAAP: Adverse; Regulatory Basis: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        x   none reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ yes        x   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes        x   no
  - Significant deficiency(ies) identified?   x   yes      \_\_\_\_\_ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   x   yes      \_\_\_\_\_ no

**Identification of Major Federal Programs**

<b>Assistance Listing Numbers</b>	<b>Name of Federal Program or Cluster</b>
10.553/10.555/10.559	Child Nutrition Cluster
84.027/84.173	Special Education Cluster (IDEA)
84.425C, 84.425D, 84.425U	(COVID-19) Elementary and Secondary School Emergency Relief Fund

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

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes        x   no

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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***Section II – Financial Statement Findings***

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None

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**Finding Number: 2022-001**

Federal Agency: U.S. Department of Agriculture  
Federal Program Name: Child Nutrition Cluster  
Assistance Listing Numbers: 10.553/10.555/10.559  
Pass-Through Agency: Indiana Department of Education  
Pass-Through Numbers: SY 2020-21, SY 2021-2022  
Award Period: July 1, 2020 to June 30, 2022  
Compliance Requirement: Suspension and Debarment  
Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

**Criteria or Specific Requirement:**

*Control* – Per 2 CFR section 200.303(a), a non-federal entity must: 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 comply with the 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/Context:**

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. For 2 out of 4 samples, the School Corporation did not maintain documentation supporting when it had checked the entities' suspension and debarment status. Furthermore, we could not independently verify the entities' suspension and debarment status.

**Questioned Costs:**

None noted.

**Cause:**

The School Corporation did not retain documentation showing the date it performed the suspension/debarment check.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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***Section III – Findings and Questioned Costs – Major Federal Programs (continued)***

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**Effect:**

Failure to adhere to suspension and debarment requirements may result in the School Corporation entering into a contract or purchase with a vendor that is suspended or debarred and not authorized to provide goods and services to the program.

**Recommendation:**

We recommend that the School Corporation enhance its procedures and internal controls to ensure that it retains documentation of procurement suspension/debarment status verifications for its vendors and that this documentation is available for audit purposes.

**Views of responsible officials:**

Management agrees with the finding.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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***Section III – Findings and Questioned Costs – Major Federal Programs (continued)***

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**Finding Number: 2022-002**

Federal Agency: U.S. Department of Agriculture  
Federal Program Name: Child Nutrition Cluster  
Assistance Listing Numbers: 10.553/10.555/10.559  
Pass-Through Agency: Indiana Department of Education  
Pass-Through Numbers: SY 2020-21, SY 2021-2022  
Award Period: July 1, 2020 to June 30, 2022  
Compliance Requirement: Procurement  
Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters

**Criteria or Specific Requirement:**

*Compliance:* Per 2 CFR section 200.318, a non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward.

Per 2 CFR section 200.319, all procurement transactions for the acquisition of property or services required under a Federal award must be conducted in a manner providing full and open competition consistent with the standards of this section and § 200.320.

*Control:* Per 2 CFR section 200.303(a), a non-Federal entity must: 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 comply with the 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/Context:**

Per its approved Procurement Policy, the School Corporation is required to obtain more than one quote for purchases between \$10,000 and \$250,000. We noted 1 out of 4 samples where only 1 quote was obtained for purchases within the thresholds noted above.

**Questioned Costs:**

None noted.

**Cause:**

The School Corporation did not retain documentation as to why the Procurement Policy was not followed.

**DECATUR COUNTY COMMUNITY SCHOOLS  
DECATUR COUNTY, INDIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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***Section III – Findings and Questioned Costs – Major Federal Programs (continued)***

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**Effect:**

The School Corporation could be circumventing the Procurement Policy.

**Recommendation:**

We recommend that the School Corporation ensures that documentation of Procurement's decisions on any purchases that are excluded from the requirements noted in the Procurement Policy are retained for audit purposes.

**Views of responsible officials:**

Management agrees with the finding.



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDINGS—FINANCIAL STATEMENT AUDIT**

There were no financial statement audit findings in the prior year.

**FINDINGS— FEDERAL AWARD PROGRAMS**

**FINDING 2020 – 001**

Child Nutrition Cluster - Internal Controls

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
Assistance Listing:	10.553, 10.555
Federal Award Numbers and Years	FY 19-20
Pass-Through Entity:	Indiana Department of Education
Compliance Requirements:	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Program Income
Audit Finding:	Material Weakness

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Program Income compliance requirements.

The lack of internal controls was isolated to 2019-2020.

**Current Year Status:**  
Corrective action was taken.

**FINDING 2020 – 002**

Child Nutrition Cluster - Procurement

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
Assistance Listing:	10.553, 10.555
Federal Award Numbers and Years	FY 18-19, FY 19-20
Pass-Through Entity:	Indiana Department of Education
Compliance Requirements:	Procurement and Suspension and Debarment
Audit Finding:	Material Weakness, Other Matters

**Administration**  
**Superintendent**  
Jarrod Burns, Ph.D.  
**Director of Learning**  
Angel Hocker  
**Director of Safety**  
Brian Talkington  
**Business Manager**  
Weedie Smith  
**Director of Transportation**  
Jim Ponsler  
**Data Manager**  
Jeni Niese  
**Deputy Treasurer**  
Kathy Wiggins  
**Bookkeeper**  
Kathy Land  
**Secretary**  
Angie Lindroth

**Board of School Trustees**  
Todd Mauer  
Joyce Geis  
Lizette Bell  
Chris Owens  
Steve AmRhein  
Nicholas Messer  
Matt Hoeing

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the procurement requirements of the Procurement and Suspension and Debarment compliance requirement.

**Current Year Status:**

Not Corrected. Refer to current year finding 2022-001 and 2022-002.

**Reason for finding's recurrence:**

We implemented Suspension and Debarment review procedures to meet the compliance requirements, however, they were not complete enough to resolve this comment. The Procurement exception was an isolated incident and procedures are now in place to resolve this finding.

**Corrective Action:**

Procedures are being developed to require a vendor to annually signoff stating that they are not suspended or debarred. If at anytime during that year the vendor becomes suspended or debarred, it will be the vendor's responsibility to notify the school corporation of this change in status.

**Name(s) of the contact person(s) responsible for corrective action:**

Louise S. Smith and Jennifer Niese

**Planned completion date for corrective action plan:**

June 30, 2023

**FINDING 2020 – 003**

Special Education Cluster (IDEA) - Allowable Costs/Cost Principles

Federal Agency:	Department of Education
Federal Programs:	Special Education Grants to States, Special Education - Preschool Grants
Assistance Listing:	84.027, 84.173
Federal Award Numbers and Years	14271-003-PN01, 18611-143-PN01, 19611-143-PN01, 20611-143-PN01, 18619-143-PN01, 19619-143-PN01, 20619-143-PN01, 45717-003-PN01
Pass-Through Entity:	Indiana Department of Education
Compliance Requirements:	Allowable Costs/Cost Principles
Audit Finding:	Material Weakness, Other Matters

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

**Current Year Status:**

Corrective action was taken.

If there are questions regarding this schedule, please call Louise S. Smith at 812-663-4595.



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**DECATUR COUNTY COMMUNITY SCHOOLS  
CORRECTIVE ACTION PLAN  
PERIOD JULY 1, 2020 THROUGH JUNE 30, 2022**

Decatur County Community Schools respectfully submits the following corrective action plan for the period July 1, 2020 through June 30, 2022.

Audit period: July 1, 2020 through June 30, 2022

The findings from the schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

**FINDINGS—FEDERAL AWARD PROGRAMS AUDITS**

Department of Agriculture

2022-001 Child Nutrition Cluster – Assistance Listing No. 10.553/10.555/10.559

Recommendation: We recommend that the School Corporation enhance its procedures and internal controls to ensure that it retains documentation of procurement suspension/debarment status verifications for its vendors and that this documentation is available for audit purposes.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Our suspension and debarment procedures are being further developed requiring vendors to annually signoff stating that they are not suspended or debarred. If at any time during that year the vendor becomes suspended or debarred, it is the vendors responsibility to notify the school corporation of this change in status.

Name(s) of the contact person(s) responsible for corrective action:  
Louise S. Smith and Jennifer Niese

Planned completion date for corrective action plan: Procedures developed by June 30, 2023 and vendors will start signing required documentation as of July 1, 2023.

**Administration**

**Superintendent**

Jarrold Burns, Ph.D.

**Director of Learning**

Angel Hocker

**Director of Safety**

Brian Talkington

**Business Manager**

Weedie Smith

**Director of Transportation**

Jim Ponsler

**Data Manager**

Jeni Niese

**Deputy Treasurer**

Kathy Wiggins

**Bookkeeper**

Kathy Land

**Secretary**

Angie Lindroth

**Board of School Trustees**

Todd Mauer

Joyce Geis

Lizette Bell

Chris Owens

Steve AmRhein

Nicholas Messer

Matt Hoeing

Department of Agriculture

2022-002 Child Nutrition Cluster – Assistance Listing No. 10.553/10.555/10.559

Recommendation: We recommend that the School Corporation ensures that documentation of Procurement's decisions on any purchases that are excluded from the requirements noted in the Procurement Policy are retained for audit purposes.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: This finding was an unusual situation and will be corrected. The procurement transaction in question was originally included in a large building project and would not have been paid with federal dollars. Due to issues with the general contractor, timeliness of completion, and the beginning of the school year, one portion of the project in the school kitchen was pulled from the general contractor and a quote was obtained from only one vendor. Quotes will be obtained from at least three (3) vendors and documentation of any unusual circumstances will be maintained for auditor review.

Name(s) of the contact person(s) responsible for corrective action: Louise S. Smith and Jennifer Niese

Planned completion date for corrective action plan: March 31, 2023

If the Indiana Department of Education has questions regarding this plan, please call Louise S. Smith at 812-663-4595.



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