

SOUTH BEND COMMUNITY SCHOOL CORPORATION
215 S. Dr. Martin Luther King Jr. Blvd.
South Bend, Indiana 46601
(574) 393-6000

REQUEST FOR DISCLOSURE OF PUBLIC RECORDS

Please Print Name: Peter J. Agostino

Address: 131 S. Taylor Street

City South Bend State IN Zip 46601 Phone (day) 574-288-1510

Please clearly identify the public record being requested. Be as specific as possible.

See attached list of documents relating to sources and uses of funds

including check register, journal entries, and other financial reports for the years 2019, 2020,
2021, 2022, and 2023 through March 31, 2023.

This is a request for: ☐ you to allow me to inspect the record
(please check one) ☒ you to provide me with a copy of the record. I understand that I must
pay the copying fee (10¢ per page or 20¢ for double-sided page) before
the record will be distributed.

Signature  Date 4/12/2023 Time 8:30 A.M.

Peter J. Agostino

DO NOT WRITE BELOW – FOR OFFICE USE ONLY

Date and time request received: _____ By: _____

Approved by: _____ Date: _____

Disposition of request: _____

Request completed by: _____ Date: _____

Attachment to Request for Disclosure of Public Records submitted to South Bend Community School Corporation by Peter J. Agostino on April 12, 2023.

Fax: 574-283-8143.

Peter J. Agostino requests the records listed below for each Fund maintained by the school corporation for the years **2019, 2020, 2021, 2022, and 2023 through March 31, 2023.**

1. Purpose.

The purpose of the request is to obtain detailed information on the money received and spent by the School Corporation. This can easily be provided by downloading the claims register, check register, journal of entries, and other accounting records maintained by the School Corporation. Typically, the school corporation publishes summary reports, but these reports do not contain the details necessary to conduct an appropriate audit of the financial activities of the school corporation. Such details, however, exist within the data that the corporation already has.

Furthermore, providing such information allows the school corporation to live up to promises of transparency with the public. This data should also have been updated through Indiana's Gateway system and should be readily available.

The bottom line is that the taxpayers of St. Joseph County want to know what has happened with the referendum tax dollars, federal government dollars and other money collected by the school corporation. Who received this money? Who got paid by this money? The records requested below, particularly the claims register and check register should show the names of individuals and entities paid by the school corporation, the dates paid, the amounts paid, and the funds from which they were paid.

There is a great deal of distrust in the community with respect to how the school corporation spends money it collects. If the school corporation wants to restore any trust with the public, it will provide the information requested in short order.

2. Types of Funds covered by request.

The Funds referenced above include the following Funds as identified by State Board of Accounts:

General Fund – The fund used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital Projects Funds – These funds are used to account for and report financial resources that are intended for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt Service Funds – These funds are used to account for and report financial resources for principal and interest payments. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

Permanent Funds – These funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs that are, for the benefit of the government or its citizenry.

Proprietary fund reporting focuses on the determination of income. The proprietary fund types are classified as follows:

Enterprise Funds – These funds are used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following is met:

- a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity.

- b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

- c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as debt service).

Internal Service Funds – These funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis. Internal service funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.

Fiduciary Funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support. The fiduciary fund types are classified as follows:

Pension (and other employee benefit) Trust Funds are used to report all fiduciary activities for (1) pension plans and OPEB plans that are administered through trusts and (2) other employee benefit plans for which (1) resources are held in a trust where the assets are administered through a trust where the government is not a beneficiary and (2) contributions to the trust and earnings on those contributions are irrevocable.

Investment Trust Funds are used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in a trust where the assets are administered through a trust in which the government itself is not a beneficiary.

Private Purpose Trust Funds are used to report all fiduciary activities that (1) are not required to be presorted in pension (and other employee benefit) trust funds, investment trust funds and (2) are held in a trust is held for the benefit of an organization not a part of the financial reporting entity.

Custodial Funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The external portion of investment pools that are not held in a trust but are for the benefit of an organization other than the reporting entity should be reported in a separate external investment pool fund column, under the custodial funds classification.


Other Funds are used to report funds that do not meet the criteria of the governmental, proprietary, or fiduciary categories but should still be included on the financial statements. The other fund types are classified as follows:

Clearing accounts are used to accumulate resources from withholding of employee payroll deductions and accrued employer payroll taxes.

3. The documents requested for the years and funds identified above include the following:

1. The check register for each fund
2. Any journal of entries relating to each fund.
3. Any document uploaded to Gateway in .csv format
4. Annual financial reports
5. Audit reports from the State Board of Accounts
6. Any report by Baker Tilly
7. Any sources/uses of funds report
8. Any claim register for claim processed by the school corporation

Respectfully submitted,

A large, stylized handwritten signature in black ink, appearing to read "Peter J. Agostino".

Peter J. Agostino
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