10180A

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

Paul D. Joyce, CPA
State Examiner

FINANCIAL STATEMENT AUDIT REPORT

OF

MANCHESTER COMMUNITY SCHOOLS

WABASH COUNTY, INDIANA

July 1, 2022 to June 30, 2024

FILED
03/27/2025

TABLE OF CONTENTS

Description	Page
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis	9-11
Notes to Financial Statement	12-18
Other Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis	20-49
Schedule of Leases and Debt	51
Other Reports	52

SCHEDULE OF OFFICIALS

Office	Official	Term
Treasurer	Tonia L. Immel	07-01-22 to 10-06-22
	(Vacant)	10-07-22 to 10-24-22
	Darla R. Cain	10-25-22 to 06-30-25
Superintendent of Schools	Kyle F. Wieland	07-01-22 to 06-30-23
	Jeff Stephens	07-01-23 to 11-30-23
	Anthony Cassel	12-01-23 to 06-30-25
President of the School Board	David W. Terflinger	07-01-22 to 12-31-22
	Michael R. Hensley	01-01-23 to 06-30-25

Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE MANCHESTER COMMUNITY SCHOOLS, WABASH COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Manchester Community Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2022 to June 30, 2024, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation for the period of July 1, 2022 to June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, for the period of July 1, 2022 to June 30, 2024, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the School Corporation, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2025, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

Beth Kelley

Beth Kelley, CPA, CFE
Deputy State Examiner

March 13, 2025

INDIANA

FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: IDOE Finance Dashboard. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: https://gateway.ifionline.org/.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

INDIANA

MANCHESTER COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Education	$ 1,321,741	$ 10,519,189	$ 10,574,470	$ (1,095,620)	$ 170,840	$ 11,112,836	$ 9,162,572	$ (718,811)	$ 1,402,293
Debt Service	1,175,695	2,177,461	2,221,466	(271,146)	860,544	2,567,132	2,741,254	-	686,422
Retirement/Severance Bond Debt Service	(1,765)	3,531	1,765	-	1	-	-	-	1
Operations	260,259	2,545,420	3,394,607	1,125,002	536,074	2,839,048	3,863,548	750,000	261,574
Local Rainy Day	277,933	-	29,495	-	248,438	250,000	-	118,331	616,769
Retirement/Severance Bond	1,341	-	1,341	-	-	-	-	-	-
2020 Bond/Construction/Roof	143,750	-	143,683	-	67	-	821	755	1
2021 Bond	277,433	-	90,779	-	186,654	14,500	200,341	(755)	58
2022 Bond	-	-	65,115	2,638,746	2,573,631	-	1,433,065	-	1,140,566
School Lunch	184,551	888,348	1,103,409	320,856	290,346	714,306	1,140,891	339,714	203,475
Curricular Materials Rental	(101,360)	234,517	213,538	241,559	161,178	214,709	729	(161,056)	214,102
Educational License Plates	2,129	113	2,241	-	1	113	-	-	114
Alternative Ed	-	7,746	7,746	-	-	-	-	-	-
NASA	1,033	-	892	-	141	-	141	-	-
Donations/Pepsi	(185)	1,083	739	-	159	-	-	-	159
Comm Found/Outdoor Learning La	598	-	598	-	-	-	-	-	-
Mis/Student Financial Needs	929	-	929	-	-	-	-	-	-
Mc Donation/MES	249	-	249	-	-	-	-	-	-
Latch Key/A.S.A.P.	430	-	430	-	-	-	-	-	-
Sports Physicals	1,000	-	1,000	-	-	-	-	-	-
Makerspace Mini Grant/Region 8	7	-	-	-	7	-	7	-	-
Donations Gifts And Trusts	92,000	-	8,578	-	83,422	-	8,704	-	74,718
Peabody Art Donation/MES	232	-	232	-	-	-	-	-	-
Science Donation	-	10,000	10,000	-	-	-	-	-	-
Dollar General Youth Literacy Grant	-	-	-	-	-	4,000	4,000	-	-
American Association Of School Librarian	-	-	-	-	-	3,000	2,262	-	738
MCS Staff	2,145	-	282	-	1,863	-	203	-	1,660
Ford Meter Box	9,188	15,000	15,505	(648)	8,035	30,000	6,612	-	31,423
Tri Kappa	7,166	1,124	3,148	(192)	4,950	1,100	656	-	5,394
Professional Development	2,680	-	-	-	2,680	-	-	-	2,680
Academic Excellence	258	-	258	-	-	-	-	-	-
Barb Ihnen Memorial	2,490	-	-	-	2,490	-	2,414	-	76
Special Education Donation	1,600	400	-	-	2,000	400	100	-	2,300
Bus Signs	6	-	6	-	-	-	-	-	-
Walmart Grant	-	1,500	1,500	-	-	-	-	-	-
Preschool Playground	-	-	-	-	-	7,500	-	-	7,500
EDGE 85 CNC Grant 24-25	-	-	-	-	-	14,501	5,501	-	9,000
Area Program ARP	-	25,401	2,940	-	22,461	-	22,461	-	-
23-24 Dual Language Immersion Grant (Dli	(10,406)	24,286	13,880	-	-	12,284	13,051	-	(767)
Dual Language Immersion 2022-2023	-	11,209	22,424	1	(11,214)	38,472	27,258	-	-
Formative Assessment	665	17,340	17,268	-	737	15,808	9,635	-	6,910
Teacher Leader Bootcamp	-	4,001	4,001	-	-	-	-	-	-
Career Ladders Grant	31,222	-	31,222	-	-	-	-	-	-
Early Literacy Achievement Grant - Iread	-	-	-	-	-	41,148	41,153	5	-
Medicaid Reimbursement	(3,046)	-	(3,046)	-	-	81	81	-	-
Secured Schools Safety Grant	(17,588)	37,709	35,084	-	(14,963)	30,008	27,866	-	(12,821)

MANCHESTER COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
STEM Learning Lab/America's Fa	96	-	-	-	96	-	74	-	22
STEM Integration 10/2022 -7/2023	-	28,331	28,331	-	-	21,268	21,268	-	-
STEM Acceleration 5/2022 - 9/2023	-	12,568	17,168	-	(4,600)	8,495	3,895	-	-
Alternative Education Grant	9,120	-	9,120	-	-	4,515	4,515	-	-
Early Learning/Strong Start Co	223	750	23	-	950	-	950	-	-
EIG 2021-2022	2,965	-	2,965	25	25	-	25	-	-
EIG 2022-2023	-	3,729	617	-	3,112	-	3,112	-	-
Pre-K/Conduent/Covid19	7,560	-	7,560	-	-	-	-	-	-
NESP 21-22	10,398	-	10,399	-	(1)	-	-	-	(1)
NESP 2022-2023	-	21,562	8,745	-	12,817	-	12,817	-	-
Career And Technical Performance Grant	26,042	-	21,975	-	4,067	425	4,492	-	-
Teacher Appreciation Grant	-	51,519	51,665	146	-	50,403	50,403	-	-
2023-2024 Science Of Reading	-	-	-	-	-	112,766	122,214	-	(9,448)
High Ability Students	-	26,252	8,985	-	17,267	33,063	31,968	-	18,362
State Connectivity Grant	24,356	2,640	24,356	-	2,640	3,140	1,147	-	4,633
DLG FY20	(968)	-	(968)	-	-	-	-	-	-
Next Level 2020-2021	19	-	19	-	-	-	-	-	-
High Ability 20-21	282	-	282	-	-	-	-	-	-
Digital Learning Community Adv	(5,216)	5,216	-	-	-	-	-	-	-
HA FY22	2,788	-	2,788	-	-	-	-	-	-
Digital Learning Parent & Family Support	-	2,922	2,922	-	-	12,966	12,966	-	-
Digital Learning 2022	-	13,026	12,955	-	71	15,349	15,420	-	-
Title I 2021-2022	(35,831)	138,503	102,672	-	-	-	-	-	-
Title I 2022-2023	-	89,891	101,515	-	(11,624)	118,262	106,709	71	-
Title I 2023-2024	-	-	-	-	-	110,533	171,917	-	(61,384)
2023-2024 Sped Paraprofessional Grant	-	-	-	-	-	4,727	10,647	-	(5,920)
Perkins Title V Readiness Grant	-	99,855	99,856	-	(1)	-	-	-	(1)
Title IV FFY 2019	(564)	524	(40)	-	-	-	-	-	-
Title IV FFY 2020	-	2,689	2,690	1	-	-	-	-	-
Title IV 21-22	(2,879)	10,607	8,348	-	(620)	621	-	1	2
Title IV FY23	-	12,586	14,221	-	(1,635)	3,765	2,261	-	(131)
Title IV - 2023-2025	-	-	-	-	-	9,750	9,883	-	(133)
Medicaid	-	38,260	4,495	-	33,765	56,981	2,158	-	88,588
Student Devices	47,598	1,770	-	-	49,368	632	-	(50,000)	-
School Technology/E-Rate	(55,012)	36,672	63,026	-	(81,366)	36,672	22,809	50,000	(17,503)
Title II Part A Supporting Effective I	-	-	-	-	-	602	5,275	-	(4,673)
Title II 17-18	(108)	34,742	35,197	(1)	(564)	6,103	5,540	-	(1)
Title II 2018-2019	-	1,834	1,835	-	(1)	37,361	37,434	73	(1)
Title II FFY 2020	(2,733)	5,821	3,213	278	153	-	153	-	-
Title II-A 2023-2025	-	-	-	-	-	153	456	(46)	(349)
Emergency Connectivity	45,200	-	45,200	-	-	-	-	-	-
CARES 3.0	(320,984)	548,658	366,102	-	(138,428)	835,731	700,733	3,431	1
CARES Act 2.0	(16,611)	146,585	129,975	-	(1)	-	-	-	(1)
Elementary And Secondary School Emergenc	-	-	7,700	-	(7,700)	28,276	20,576	-	-

MANCHESTER COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Explore Engage Experience (3E). 6/2022	-	10,565	10,565	-	-	25,173	32,312	-	(7,139)
Federal Stimulus - 18003 Educ. Stab Reli	(196,586)	214,950	18,365	-	(1)	-	-	-	(1)
Health Workplace Grant	(1,688)	4,240	2,694	141	(1)	-	-	-	(1)
Clearing Account Control	-	1,510	1,510	-	-	-	-	-	-
Petty Cash	100	-	-	-	100	-	-	-	100
Federal Tax	(212)	648,717	648,505	-	-	613,914	613,912	-	2
Certified Social Security	(7,148)	424,613	417,466	-	(1)	406,728	406,728	-	(1)
Non Certified Social Security	7,010	210,433	217,444	-	(1)	213,538	213,538	-	(1)
State Tax	17,457	260,270	262,754	-	14,973	253,955	255,685	-	13,243
County Tax	13,519	204,211	202,990	-	14,740	202,473	203,357	-	13,856
Teachers Retirement	138	-	-	-	138	-	-	-	138
PERF	-	446	446	-	-	587	587	-	-
Health Insurance	51,558	801,735	709,347	-	143,946	845,967	966,404	-	23,509
HSA	-	82,566	82,566	-	-	89,405	89,405	-	-
AFLAC 12 Month	5,032	749	345	-	5,436	549	3,345	-	2,640
ISTA Cancer 12 Month	28,446	42,598	65,821	-	5,223	48,049	51,119	-	2,153
Sec. 125	684	21,492	21,492	-	684	20,592	20,592	-	684
ISTA Cancer/9 Month	3,124	2,164	1,233	(1,950)	2,105	1,577	1,925	-	1,757
American Fidelity Annuities	1,055	26,801	26,801	-	1,055	26,801	26,801	-	1,055
American Fidelity Disability	(26,380)	13,148	(12,081)	1,950	799	16,235	14,487	-	2,547
American Fidelity Life	(1,394)	32,874	27,931	-	3,549	37,936	39,838	-	1,647
Sun Life	5,383	1,843	1,786	-	5,440	1,399	1,656	-	5,183
Edward Jones	50	9,630	9,630	-	50	11,080	11,080	-	50
Met Life/Employee	-	119,216	119,216	-	-	118,456	118,456	-	-
MCS Fees	-	508	-	(143)	365	32	32	-	365
Clerk Of Kosciusko Superior Ct	-	721	671	-	50	(180)	(180)	-	50
Huntington County Clerk	-	-	-	-	-	366	366	-	-
Standing Chapter 13 Trustee	-	276	276	-	-	-	-	-	-
Clerk Of Allen Circuit Court	-	1,143	1,143	-	-	5,756	5,756	-	-
Clerk Of Wabash Courts	50	901	951	-	-	1,892	1,892	-	-
Anthony Wayne Credit Adjuster	50	-	-	-	50	-	-	-	50
Marion County Small Claims	-	1,300	1,300	-	-	100	100	-	-
Prepaid School Lunch Accounts	25,661	327,681	1,462	(320,907)	30,973	336,278	822	(339,714)	26,715
Other	1,665	25,478	27,412	648	379	31,987	31,424	-	942
Background Checks/Safe Hiring	1,249	-	(1,607)	-	2,856	-	5,386	8,000	5,470
Life Fringe	2	92	92	-	2	-	-	-	2
Totals	$ 3,328,946	$ 21,355,761	$ 22,082,212	$ 2,638,746	$ 5,241,241	$ 22,734,150	$ 23,213,968	$ (1)	$ 4,761,422

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

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Intermediate sources. Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

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

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

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

Financial Report

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

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

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 DB) is considered to be an obligation of, and is paid by, the State of Indiana.

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

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

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of corrections of errors, transfers, and adjusting entries to close out funds.

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, 2023, and June 30, 2024.

Note 9. Holding Corporations

The School Corporation has entered into capital leases with the Manchester Community Elementary School Building Corporation, the Manchester High School Building Corporation, and the Manchester Community School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during the years ended June 30, 2023, and June 30, 2024, totaled $1,514,750 and $2,154,750, respectively.

Note 10. Subsequent Events

On October 31, 2024, the School Corporation entered into a lease with the Manchester Community School Building Corporation. The Ad Valorem Property Tax Mortgage Bonds, Series 2024 were issued in the amount of $3,000,000 with the first least payment of $555,500 due on June 30, 2025.

OTHER INFORMATION

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	2020 Bond/Construction/ Roof	2021 Bond
Cash and investments - beginning	$ 1,321,741	$ 1,175,695	$ (1,765)	$ 260,259	$ 277,933	$ 1,341	$ 143,750	$ 277,433
Receipts:								
Local sources	75,680	2,177,461	-	2,510,008	-	-	-	-
Intermediate sources	155	-	-	-	-	-	-	-
State sources	10,433,245	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	10,109	-	3,531	35,412	-	-	-	-
Total receipts	10,519,189	2,177,461	3,531	2,545,420	-	-	-	-
Disbursements:								
Instruction	8,190,398	-	-	80,535	-	-	-	-
Support services	2,130,241	-	-	3,284,544	-	-	126,744	85,075
Noninstructional services	253,831	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	29,528	29,495	-	16,939	5,704
Debt services	-	2,221,466	1,765	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	1,341	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	10,574,470	2,221,466	1,765	3,394,607	29,495	1,341	143,683	90,779
Excess (deficiency) of receipts over (under) disbursements	(55,281)	(44,005)	1,766	(849,187)	(29,495)	(1,341)	(143,683)	(90,779)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	32,861	-	-	1,125,002	-	-	-	-
Transfers out	(1,128,481)	(271,146)	-	-	-	-	-	-
Total other financing sources (uses)	(1,095,620)	(271,146)	-	1,125,002	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,150,901)	(315,151)	1,766	275,815	(29,495)	(1,341)	(143,683)	(90,779)
Cash and investments - ending	$ 170,840	$ 860,544	$ 1	$ 536,074	$ 248,438	$ -	$ 67	$ 186,654

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	2022 Bond	School Lunch	Curricular Materials Rental	Educational License Plates	Alternative Ed	NASA	Donations/Pepsi	Comm Found/Outdoor Learning La	Mis/Student Financial Needs
Cash and investments - beginning	$ -	$ 184,551	$ (101,360)	$ 2,129	$ -	$ 1,033	$ (185)	$ 598	$ 929
Receipts:									
Local sources	-	54,832	180,045	-	-	-	1,083	-	-
Intermediate sources	-	-	-	113	-	-	-	-	-
State sources	-	7,169	-	-	7,746	-	-	-	-
Federal sources	-	826,297	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	50	54,472	-	-	-	-	-	-
Total receipts	-	888,348	234,517	113	7,746	-	1,083	-	-
Disbursements:									
Instruction	-	-	-	-	7,746	892	-	-	-
Support services	8,640	8,865	213,538	2,241	-	-	739	598	929
Noninstructional services	-	1,045,624	-	-	-	-	-	-	-
Facilities acquisition and construction	56,475	48,920	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	65,115	1,103,409	213,538	2,241	7,746	892	739	598	929
Excess (deficiency) of receipts over (under) disbursements	(65,115)	(215,061)	20,979	(2,128)	-	(892)	344	(598)	(929)
Other financing sources (uses):									
Proceeds of long-term debt	2,638,746	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	320,856	241,559	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,638,746	320,856	241,559	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	2,573,631	105,795	262,538	(2,128)	-	(892)	344	(598)	(929)
Cash and investments - ending	$ 2,573,631	$ 290,346	$ 161,178	$ 1	$ -	$ 141	$ 159	$ -	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	Mc Donation/MES	Latch Key/A.S.A.P.	Sports Physicals	Makerspace Mini Grant/Region 8	Donations Gifts And Trusts	Peabody Art Donation/MES	Science Donation	Dollar General Youth Literacy Grant	American Association Of School Librarian
Cash and investments - beginning	$ 249	$ 430	$ 1,000	$ 7	$ 92,000	$ 232	$ -	$ -	$ -
Receipts:									
Local sources	-	-	-	-	-	-	10,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	10,000	-	-
Disbursements:									
Instruction	-	-	-	-	8,578	232	-	-	-
Support services	249	430	1,000	-	-	-	10,000	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	249	430	1,000	-	8,578	232	10,000	-	-
Excess (deficiency) of receipts over (under) disbursements	(249)	(430)	(1,000)	-	(8,578)	(232)	-	-	-
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 (under) disbursements and other financing uses	(249)	(430)	(1,000)	-	(8,578)	(232)	-	-	-
Cash and investments - ending	$ -	$ -	$ -	$ 7	$ 83,422	$ -	$ -	$ -	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	MCS Staff	Ford Meter Box	Tri Kappa	Professional Development	Academic Excellence	Barb Ihnen Memorial	Special Education Donation	Bus Signs	Walmart Grant
Cash and investments - beginning	$ 2,145	$ 9,188	$ 7,166	$ 2,680	$ 258	$ 2,490	$ 1,600	$ 6	$ -
Receipts:									
Local sources	-	15,000	1,124	-	-	-	400	-	1,500
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	15,000	1,124	-	-	-	400	-	1,500
Disbursements:									
Instruction	-	2,234	-	-	258	-	-	-	-
Support services	282	51	-	-	-	-	-	6	1,500
Noninstructional services	-	13,220	3,148	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	282	15,505	3,148	-	258	-	-	6	1,500
Excess (deficiency) of receipts over (under) disbursements	(282)	(505)	(2,024)	-	(258)	-	400	(6)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(648)	(192)	-	-	-	-	-	-
Total other financing sources (uses)	-	(648)	(192)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(282)	(1,153)	(2,216)	-	(258)	-	400	(6)	-
Cash and investments - ending	$ 1,863	$ 8,035	$ 4,950	$ 2,680	$ -	$ 2,490	$ 2,000	$ -	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	Preschool Playground	EDGE 85 CNC Grant 24-25	Area Program ARP	23-24 Dual Language Immersion Grant (Dli	Dual Language Immersion 2022-2023	Formative Assessment	Teacher Leader Bootcamp	Career Ladders Grant	Early Literacy Achievement Grant - Iread
Cash and investments - beginning	$ -	$ -	$ -	$ (10,406)	$ -	$ 665	$ -	$ 31,222	$ -
Receipts:									
Local sources	-	-	25,401	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	24,286	11,209	17,340	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	4,001	-	-
Total receipts	-	-	25,401	24,286	11,209	17,340	4,001	-	-
Disbursements:									
Instruction	-	-	-	13,880	22,424	17,268	-	18,074	-
Support services	-	-	2,940	-	-	-	4,001	13,148	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	2,940	13,880	22,424	17,268	4,001	31,222	-
Excess (deficiency) of receipts over (under) disbursements	-	-	22,461	10,406	(11,215)	72	-	(31,222)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	1	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	1	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	22,461	10,406	(11,214)	72	-	(31,222)	-
Cash and investments - ending	$ -	$ -	$ 22,461	$ -	$ (11,214)	$ 737	$ -	$ -	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	Medicaid Reimbursement	Secured Schools Safety Grant	STEM Learning Lab/America's Fa	STEM Integration 10/2022 -7/2023	STEM Acceleration 5/2022 - 9/2023	Alternative Education Grant	Early Learning/Strong Start Co	EIG 2021-2022	EIG 2022-2023
Cash and investments - beginning	$ (3,046)	$ (17,588)	$ 96	$ -	$ -	$ 9,120	$ 223	$ 2,965	$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	37,709	-	28,331	12,568	-	750	-	3,729
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	37,709	-	28,331	12,568	-	750	-	3,729
Disbursements:									
Instruction	-	-	-	28,331	17,168	9,120	23	2,965	617
Support services	(3,046)	35,084	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	(3,046)	35,084	-	28,331	17,168	9,120	23	2,965	617
Excess (deficiency) of receipts over (under) disbursements	3,046	2,625	-	-	(4,600)	(9,120)	727	(2,965)	3,112
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	25	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	25	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	3,046	2,625	-	-	(4,600)	(9,120)	727	(2,940)	3,112
Cash and investments - ending	$ -	$ (14,963)	$ 96	$ -	$ (4,600)	$ -	$ 950	$ 25	$ 3,112

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	Pre-K/Conduent/Covid19	NESP 21-22	NESP 2022-2023	Career And Technical Performance Grant	Teacher Appreciation Grant	2023-2024 Science Of Reading	High Ability Students	State Connectivity Grant	DLG FY20
Cash and investments - beginning	$ 7,560	$ 10,398	$ -	$ 26,042	$ -	$ -	$ -	$ 24,356	$ (968)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	21,562	-	51,519	-	26,252	2,640	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	21,562	-	51,519	-	26,252	2,640	-
Disbursements:									
Instruction	7,560	10,399	6,433	21,975	51,665	-	8,985	24,356	-
Support services	-	-	2,312	-	-	-	-	-	(968)
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	7,560	10,399	8,745	21,975	51,665	-	8,985	24,356	(968)
Excess (deficiency) of receipts over (under) disbursements	(7,560)	(10,399)	12,817	(21,975)	(146)	-	17,267	(21,716)	968
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	297	-	-	146	-	-	-	-
Transfers out	-	(297)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	146	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(7,560)	(10,399)	12,817	(21,975)	-	-	17,267	(21,716)	968
Cash and investments - ending	$ -	$ (1)	$ 12,817	$ 4,067	$ -	$ -	$ 17,267	$ 2,640	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	Next Level 2020-2021	High Ability 20-21	Digital Learning Community Adv	HA FY22	Digital Learning Parent & Family Support	Digital Learning 2022	Title I 2021-2022	Title I 2022-2023	Title I 2023-2024
Cash and investments - beginning	$ 19	$ 282	$ (5,216)	$ 2,788	$ -	$ -	$ (35,831)	$ -	$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	5,216	-	2,922	13,026	-	-	-
Federal sources	-	-	-	-	-	-	138,503	89,891	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	5,216	-	2,922	13,026	138,503	89,891	-
Disbursements:									
Instruction	19	282	-	2,788	-	-	52,704	64,900	-
Support services	-	-	-	-	2,922	12,955	49,968	36,568	-
Noninstructional services	-	-	-	-	-	-	-	47	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	19	282	-	2,788	2,922	12,955	102,672	101,515	-
Excess (deficiency) of receipts over (under) disbursements	(19)	(282)	5,216	(2,788)	-	71	35,831	(11,624)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	2,591	-	-
Transfers out	-	-	-	-	-	-	(2,591)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(19)	(282)	5,216	(2,788)	-	71	35,831	(11,624)	-
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ 71	$ -	$ (11,624)	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	2023-2024 Sped Paraprofessional Grant	Perkins Title V Readiness Grant	Title IV FFY 2019	Title IV FFY 2020	Title IV 21-22	Title IV FY23	Title IV - 2023-2025	Medicaid	Student Devices
Cash and investments - beginning	$ -	$ -	$ (564)	$ -	$ (2,879)	$ -	$ -	$ -	$ 47,598
Receipts:									
Local sources	-	-	-	-	-	-	-	-	1,770
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	99,855	524	2,689	10,607	12,586	-	38,260	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	99,855	524	2,689	10,607	12,586	-	38,260	1,770
Disbursements:									
Instruction	-	99,856	(40)	2,451	8,348	1,721	-	-	-
Support services	-	-	-	239	-	12,500	-	4,495	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	99,856	(40)	2,690	8,348	14,221	-	4,495	-
Excess (deficiency) of receipts over (under) disbursements	-	(1)	564	(1)	2,259	(1,635)	-	33,765	1,770
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	1	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	1	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1)	564	-	2,259	(1,635)	-	33,765	1,770
Cash and investments - ending	$ -	$ (1)	$ -	$ -	$ (620)	$ (1,635)	$ -	$ 33,765	$ 49,368

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	School Technology/E-Rate	Title II Part A Supporting Effective I	Title II 17-18	Title II 2018-2019	Title II FFY 2020	Title II-A 2023-2025	Emergency Connectivity	CARES 3.0	CARES Act 2.0
Cash and investments - beginning	$ (55,012)	$ -	$ (108)	$ -	$ (2,733)	$ -	$ 45,200	$ (320,984)	$ (16,611)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	36,672	-	-	-	-	-	-	-	-
Federal sources	-	-	34,742	1,834	5,821	-	-	548,658	146,585
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	36,672	-	34,742	1,834	5,821	-	-	548,658	146,585
Disbursements:									
Instruction	-	-	7,358	1,086	547	-	-	271,355	18,845
Support services	63,026	-	27,839	749	2,666	-	26,855	80,090	111,130
Noninstructional services	-	-	-	-	-	-	-	14,657	-
Facilities acquisition and construction	-	-	-	-	-	-	18,345	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	63,026	-	35,197	1,835	3,213	-	45,200	366,102	129,975
Excess (deficiency) of receipts over (under) disbursements	(26,354)	-	(455)	(1)	2,608	-	(45,200)	182,556	16,610
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	278	-	-	-	-
Transfers out	-	-	(1)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(1)	-	278	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(26,354)	-	(456)	(1)	2,886	-	(45,200)	182,556	16,610
Cash and investments - ending	$ (81,366)	$ -	$ (564)	$ (1)	$ 153	$ -	$ -	$ (138,428)	$ (1)

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	Elementary And Secondary School Emergenc	Explore Engage Experience (3E). 6/2022	Federal Stimulus - 18003 Educ. Stab Reli	Health Workplace Grant	Clearing Account Control	Petty Cash	Federal Tax	Certified Social Security	Non Certified Social Security
Cash and investments - beginning	$ -	$ -	$ (196,586)	$ (1,688)	$ -	$ 100	$ (212)	$ (7,148)	$ 7,010
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	10,565	214,950	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	4,240	1,510	-	648,717	424,613	210,433
Total receipts	-	10,565	214,950	4,240	1,510	-	648,717	424,613	210,433
Disbursements:									
Instruction	-	-	18,435	-	-	-	-	-	-
Support services	7,700	10,565	(70)	2,694	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	1,510	-	648,505	417,466	217,444
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	7,700	10,565	18,365	2,694	1,510	-	648,505	417,466	217,444
Excess (deficiency) of receipts over (under) disbursements	(7,700)	-	196,585	1,546	-	-	212	7,147	(7,011)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	141	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	141	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(7,700)	-	196,585	1,687	-	-	212	7,147	(7,011)
Cash and investments - ending	$ (7,700)	$ -	$ (1)	$ (1)	$ -	$ 100	$ -	$ (1)	$ (1)

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	State Tax	County Tax	Teachers Retirement	PERF	Health Insurance	HSA	AFLAC 12 Month	ISTA Cancer 12 Month	Sec. 125
Cash and investments - beginning	$ 17,457	$ 13,519	$ 138	$ -	$ 51,558	$ -	$ 5,032	$ 28,446	$ 684
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	260,270	204,211	-	446	801,735	82,566	749	42,598	21,492
Total receipts	260,270	204,211	-	446	801,735	82,566	749	42,598	21,492
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	262,754	202,990	-	446	709,347	82,566	345	65,821	21,492
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	262,754	202,990	-	446	709,347	82,566	345	65,821	21,492
Excess (deficiency) of receipts over (under) disbursements	(2,484)	1,221	-	-	92,388	-	404	(23,223)	-
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 (under) disbursements and other financing uses	(2,484)	1,221	-	-	92,388	-	404	(23,223)	-
Cash and investments - ending	$ 14,973	$ 14,740	$ 138	$ -	$ 143,946	$ -	$ 5,436	$ 5,223	$ 684

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	ISTA Cancer/9 Month	American Fidelity Annuities	American Fidelity Disability	American Fidelity Life	Sun Life	Edward Jones	Met Life/Employee	MCS Fees
Cash and investments - beginning	$ 3,124	$ 1,055	$ (26,380)	$ (1,394)	$ 5,383	$ 50	$ -	$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	2,164	26,801	13,148	32,874	1,843	9,630	119,216	508
Total receipts	2,164	26,801	13,148	32,874	1,843	9,630	119,216	508
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,233	26,801	(12,081)	27,931	1,786	9,630	119,216	-
Other	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	1,233	26,801	(12,081)	27,931	1,786	9,630	119,216	-
Excess (deficiency) of receipts over (under) disbursements	931	-	25,229	4,943	57	-	-	508
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	1,950	-	-	-	-	-
Transfers out	(1,950)	-	-	-	-	-	-	(143)
Total other financing sources (uses)	(1,950)	-	1,950	-	-	-	-	(143)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,019)	-	27,179	4,943	57	-	-	365
Cash and investments - ending	$ 2,105	$ 1,055	$ 799	$ 3,549	$ 5,440	$ 50	$ -	$ 365

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	Clerk Of Kosciusko Superior Ct	Huntington County Clerk	Standing Chapter 13 Trustee	Clerk Of Allen Circuit Court	Clerk Of Wabash Courts	Anthony Wayne Credit Adjuster
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ 50	$ 50
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Special Functions	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other receipts	721	-	276	1,143	901	-
Total receipts	721	-	276	1,143	901	-
Disbursements:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	671	-	276	1,143	951	-
Other	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	671	-	276	1,143	951	-
Excess (deficiency) of receipts over (under) disbursements	50	-	-	-	(50)	-
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 (under) disbursements and other financing uses	50	-	-	-	(50)	-
Cash and investments - ending	$ 50	$ -	$ -	$ -	$ -	$ 50

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2023

	Marion County Small Claims	Prepaid School Lunch Accounts	Other	Background Checks/Safe Hiring	Life Fringe	Totals
Cash and investments - beginning	$ -	$ 25,661	$ 1,665	$ 1,249	$ 2	$ 3,328,946
Receipts:						
Local sources	-	-	25,478	-	-	5,079,782
Intermediate sources	-	-	-	-	-	268
State sources	-	-	-	-	-	10,743,891
Federal sources	-	-	-	-	-	2,182,367
Temporary loans	-	-	-	-	-	-
Special Functions	-	327,681	-	-	-	327,681
Interfund loans	-	-	-	-	-	-
Other receipts	1,300	-	-	-	92	3,021,772
Total receipts	1,300	327,681	25,478	-	92	21,355,761
Disbursements:						
Instruction	-	-	-	-	-	9,102,771
Support services	-	-	-	-	-	6,382,034
Noninstructional services	-	1,462	-	-	-	1,331,989
Facilities acquisition and construction	-	-	-	-	-	205,406
Debt services	-	-	-	-	-	2,223,231
Nonprogrammed charges	1,300		27,412	(1,607)	92	2,835,440
Other	-	-	-	-	-	1,341
Interfund loans	-	-	-	-	-	-
Total disbursements	1,300	1,462	27,412	(1,607)	92	22,082,212
Excess (deficiency) of receipts over (under) disbursements	-	326,219	(1,934)	1,607	-	(726,451)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	2,638,746
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	648	-	-	1,726,356
Transfers out	-	(320,907)	-	-	-	(1,726,356)
Total other financing sources (uses)	-	(320,907)	648	-	-	2,638,746
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	5,312	(1,286)	1,607	-	1,912,295
Cash and investments - ending	$ -	$ 30,973	$ 379	$ 2,856	$ 2	$ 5,241,241

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	2020 Bond/Construction/ Roof	2021 Bond
Cash and investments - beginning	$ 170,840	$ 860,544	$ 1	$ 536,074	$ 248,438	$ -	$ 67	$ 186,654
Receipts:								
Local sources	142,946	2,567,132	-	2,804,350	250,000	-	-	-
Intermediate sources	153	-	-	-	-	-	-	-
State sources	10,739,859	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	14,500
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	229,878	-	-	34,698	-	-	-	-
Total receipts	11,112,836	2,567,132	-	2,839,048	250,000	-	-	14,500
Disbursements:								
Instruction	7,160,107	-	-	157,369	-	-	-	420
Support services	1,740,251	975	-	3,668,583	-	-	821	179,884
Noninstructional services	262,214	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	37,596	-	-	-	20,037
Debt services	-	2,740,279	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	9,162,572	2,741,254	-	3,863,548	-	-	821	200,341
Excess (deficiency) of receipts over (under) disbursements	1,950,264	(174,122)	-	(1,024,500)	250,000	-	(821)	(185,841)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	42,725	-	-	750,000	161,056	-	755	-
Transfers out	(761,536)	-	-	-	(42,725)	-	-	(755)
Total other financing sources (uses)	(718,811)	-	-	750,000	118,331	-	755	(755)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	1,231,453	(174,122)	-	(274,500)	368,331	-	(66)	(186,596)
Cash and investments - ending	$ 1,402,293	$ 686,422	$ 1	$ 261,574	$ 616,769	$ -	$ 1	$ 58

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	2022 Bond	School Lunch	Curricular Materials Rental	Educational License Plates	Alternative Ed	NASA	Donations/Pepsi	Comm Found/Outdoor Learning La	Mis/Student Financial Needs
Cash and investments - beginning	$ 2,573,631	$ 290,346	$ 161,178	$ 1	$ -	$ 141	$ 159	$ -	$ -
Receipts:									
Local sources	-	409,898	1,563	-	-	-	-	-	-
Intermediate sources	-	-	-	113	-	-	-	-	-
State sources	-	9,375	-	-	-	-	-	-	-
Federal sources	-	295,033	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	213,146	-	-	-	-	-	-
Total receipts	-	714,306	214,709	113	-	-	-	-	-
Disbursements:									
Instruction	1,557	-	-	-	-	141	-	-	-
Support services	10,164	4,895	729	-	-	-	-	-	-
Noninstructional services	-	1,131,323	-	-	-	-	-	-	-
Facilities acquisition and construction	1,421,344	4,673	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,433,065	1,140,891	729	-	-	141	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,433,065)	(426,585)	213,980	113	-	(141)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	339,714	-	-	-	-	-	-	-
Transfers out	-	-	(161,056)	-	-	-	-	-	-
Total other financing sources (uses)	-	339,714	(161,056)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,433,065)	(86,871)	52,924	113	-	(141)	-	-	-
Cash and investments - ending	$ 1,140,566	$ 203,475	$ 214,102	$ 114	$ -	$ -	$ 159	$ -	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	Mc Donation/MES	Latch Key/A.S.A.P.	Sports Physicals	Makerspace Mini Grant/Region 8	Donations Gifts And Trusts	Peabody Art Donation/MES	Science Donation	Dollar General Youth Literacy Grant	American Association Of School Librarian
Cash and investments - beginning	$ -	$ -	$ -	$ 7	$ 83,422	$ -	$ -	$ -	$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	3,000
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	4,000	-
Total receipts	-	-	-	-	-	-	-	4,000	3,000
Disbursements:									
Instruction	-	-	-	7	8,704	-	-	-	2,262
Support services	-	-	-	-	-	-	-	4,000	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	7	8,704	-	-	4,000	2,262
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(7)	(8,704)	-	-	-	738
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 (under) disbursements and other financing uses	-	-	-	(7)	(8,704)	-	-	-	738
Cash and investments - ending	$ -	$ -	$ -	$ -	$ 74,718	$ -	$ -	$ -	$ 738

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	MCS Staff	Ford Meter Box	Tri Kappa	Professional Development	Academic Excellence	Barb Ihnen Memorial	Special Education Donation	Bus Signs	Walmart Grant
Cash and investments - beginning	$ 1,863	$ 8,035	$ 4,950	$ 2,680	$ -	$ 2,490	$ 2,000	$ -	$ -
Receipts:									
Local sources	-	30,000	1,100	-	-	-	400	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	30,000	1,100	-	-	-	400	-	-
Disbursements:									
Instruction	-	2,691	-	-	-	2,388	100	-	-
Support services	203	1,331	-	-	-	26	-	-	-
Noninstructional services	-	2,590	656	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	203	6,612	656	-	-	2,414	100	-	-
Excess (deficiency) of receipts over (under) disbursements	(203)	23,388	444	-	-	(2,414)	300	-	-
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 (under) disbursements and other financing uses	(203)	23,388	444	-	-	(2,414)	300	-	-
Cash and investments - ending	$ 1,660	$ 31,423	$ 5,394	$ 2,680	$ -	$ 76	$ 2,300	$ -	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	Preschool Playground	EDGE 85 CNC Grant 24-25	Area Program ARP	23-24 Dual Language Immersion Grant (Dli	Dual Language Immersion 2022-2023	Formative Assessment	Teacher Leader Bootcamp	Career Ladders Grant	Early Literacy Achievement Grant - Iread
Cash and investments - beginning	$ -	$ -	$ 22,461	$ -	$ (11,214)	$ 737	$ -	$ -	$ -
Receipts:									
Local sources	-	-	-	12,284	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	38,472	15,808	-	-	41,148
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	7,500	14,501	-	-	-	-	-	-	-
Total receipts	7,500	14,501	-	12,284	38,472	15,808	-	-	41,148
Disbursements:									
Instruction	-	-	-	13,051	19,294	9,635	-	-	41,153
Support services	-	-	22,461	-	7,964	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	5,501	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	5,501	22,461	13,051	27,258	9,635	-	-	41,153
Excess (deficiency) of receipts over (under) disbursements	7,500	9,000	(22,461)	(767)	11,214	6,173	-	-	(5)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	5
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	5
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	7,500	9,000	(22,461)	(767)	11,214	6,173	-	-	-
Cash and investments - ending	$ 7,500	$ 9,000	$ -	$ (767)	$ -	$ 6,910	$ -	$ -	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	Medicaid Reimbursement	Secured Schools Safety Grant	STEM Learning Lab/America's Fa	STEM Integration 10/2022 -7/2023	STEM Acceleration 5/2022 - 9/2023	Alternative Education Grant	Early Learning/Strong Start Co	EIG 2021-2022	EIG 2022-2023
Cash and investments - beginning	$ -	$ (14,963)	$ 96	$ -	$ (4,600)	$ -	$ 950	$ 25	$ 3,112
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	81	30,008	-	21,268	8,495	4,515	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	81	30,008	-	21,268	8,495	4,515	-	-	-
Disbursements:									
Instruction	-	-	74	21,268	3,895	4,515	950	25	3,112
Support services	81	27,866	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	81	27,866	74	21,268	3,895	4,515	950	25	3,112
Excess (deficiency) of receipts over (under) disbursements	-	2,142	(74)	-	4,600	-	(950)	(25)	(3,112)
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 (under) disbursements and other financing uses	-	2,142	(74)	-	4,600	-	(950)	(25)	(3,112)
Cash and investments - ending	$ -	$ (12,821)	$ 22	$ -	$ -	$ -	$ -	$ -	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	Pre-K/Conduent/Covid19	NESP 21-22	NESP 2022-2023	Career And Technical Performance Grant	Teacher Appreciation Grant	2023-2024 Science Of Reading	High Ability Students	State Connectivity Grant	DLG FY20
Cash and investments - beginning	$ -	$ (1)	$ 12,817	$ 4,067	$ -	$ -	$ 17,267	$ 2,640	$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	425	50,403	112,766	33,063	3,140	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	425	50,403	112,766	33,063	3,140	-
Disbursements:									
Instruction	-	-	10,978	4,492	50,403	-	31,968	1,147	-
Support services	-	-	1,839	-	-	122,214	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	12,817	4,492	50,403	122,214	31,968	1,147	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(12,817)	(4,067)	-	(9,448)	1,095	1,993	-
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 (under) disbursements and other financing uses	-	-	(12,817)	(4,067)	-	(9,448)	1,095	1,993	-
Cash and investments - ending	$ -	$ (1)	$ -	$ -	$ -	$ (9,448)	$ 18,362	$ 4,633	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	Next Level 2020-2021	High Ability 20-21	Digital Learning Community Adv	HA FY22	Digital Learning Parent & Family Support	Digital Learning 2022	Title I 2021-2022	Title I 2022-2023	Title I 2023-2024
Cash and investments - beginning	$ -	$ -	$ -	$ -	$ -	$ 71	$ -	$ (11,624)	$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	12,966	15,349	-	-	-
Federal sources	-	-	-	-	-	-	-	118,262	110,533
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	12,966	15,349	-	118,262	110,533
Disbursements:									
Instruction	-	-	-	-	-	-	-	63,839	120,915
Support services	-	-	-	-	12,966	15,420	-	42,412	50,282
Noninstructional services	-	-	-	-	-	-	-	458	720
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	12,966	15,420	-	106,709	171,917
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	(71)	-	11,553	(61,384)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	71	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	71	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	(71)	-	11,624	(61,384)
Cash and investments - ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (61,384)

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	2023-2024 Sped Paraprofessional Grant	Perkins Title V Readiness Grant	Title IV FFY 2019	Title IV FFY 2020	Title IV 21-22	Title IV FY23	Title IV - 2023-2025	Medicaid	Student Devices
Cash and investments - beginning	$ -	$ (1)	$ -	$ -	$ (620)	$ (1,635)	$ -	$ 33,765	$ 49,368
Receipts:									
Local sources	-	-	-	-	-	-	-	-	632
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	4,727	-	-	-	621	3,765	9,750	56,981	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	4,727	-	-	-	621	3,765	9,750	56,981	632
Disbursements:									
Instruction	-	-	-	-	-	2,261	133	-	-
Support services	10,647	-	-	-	-	-	9,750	2,158	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	10,647	-	-	-	-	2,261	9,883	2,158	-
Excess (deficiency) of receipts over (under) disbursements	(5,920)	-	-	-	621	1,504	(133)	54,823	632
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	1	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(50,000)
Total other financing sources (uses)	-	-	-	-	1	-	-	-	(50,000)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(5,920)	-	-	-	622	1,504	(133)	54,823	(49,368)
Cash and investments - ending	$ (5,920)	$ (1)	$ -	$ -	$ 2	$ (131)	$ (133)	$ 88,588	$ -

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	School Technology/E-Rate	Title II Part A Supporting Effective I	Title II 17-18	Title II 2018-2019	Title II FFY 2020	Title II-A 2023-2025	Emergency Connectivity	CARES 3.0	CARES Act 2.0
Cash and investments - beginning	$ (81,366)	$ -	$ (564)	$ (1)	$ 153	$ -	$ -	$ (138,428)	$ (1)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	36,672	-	-	-	-	-	-	-	-
Federal sources	-	602	6,103	37,361	-	153	-	835,731	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	36,672	602	6,103	37,361	-	153	-	835,731	-
Disbursements:									
Instruction	-	-	536	6,522	-	46	-	306,442	-
Support services	22,809	5,275	5,004	30,912	153	410	-	394,291	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	22,809	5,275	5,540	37,434	153	456	-	700,733	-
Excess (deficiency) of receipts over (under) disbursements	13,863	(4,673)	563	(73)	(153)	(303)	-	134,998	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	50,000	-	-	73	-	-	-	3,431	-
Transfers out	-	-	-	-	-	(46)	-	-	-
Total other financing sources (uses)	50,000	-	-	73	-	(46)	-	3,431	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	63,863	(4,673)	563	-	(153)	(349)	-	138,429	-
Cash and investments - ending	$ (17,503)	$ (4,673)	$ (1)	$ (1)	$ -	$ (349)	$ -	$ 1	$ (1)

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	Elementary And Secondary School Emergenc	Explore Engage Experience (3E). 6/2022	Federal Stimulus - 18003 Educ. Stab Reli	Health Workplace Grant	Clearing Account Control	Petty Cash	Federal Tax	Certified Social Security	Non Certified Social Security
Cash and investments - beginning	$ (7,700)	$ -	$ (1)	$ (1)	$ -	$ 100	$ -	$ (1)	$ (1)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	28,276	25,173	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	613,914	406,728	213,538
Total receipts	28,276	25,173	-	-	-	-	613,914	406,728	213,538
Disbursements:									
Instruction	-	375	-	-	-	-	-	-	-
Support services	20,576	31,937	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	613,912	406,728	213,538
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	20,576	32,312	-	-	-	-	613,912	406,728	213,538
Excess (deficiency) of receipts over (under) disbursements	7,700	(7,139)	-	-	-	-	2	-	-
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 (under) disbursements and other financing uses	7,700	(7,139)	-	-	-	-	2	-	-
Cash and investments - ending	$ -	$ (7,139)	$ (1)	$ (1)	$ -	$ 100	$ 2	$ (1)	$ (1)

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	State Tax	County Tax	Teachers Retirement	PERF	Health Insurance	HSA	AFLAC 12 Month	ISTA Cancer 12 Month	Sec. 125
Cash and investments - beginning	$ 14,973	$ 14,740	$ 138	$ -	$ 143,946	$ -	$ 5,436	$ 5,223	$ 684
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	253,955	202,473	-	587	845,967	89,405	549	48,049	20,592
Total receipts	253,955	202,473	-	587	845,967	89,405	549	48,049	20,592
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	255,685	203,357	-	587	966,404	89,405	3,345	51,119	20,592
Other	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	255,685	203,357	-	587	966,404	89,405	3,345	51,119	20,592
Excess (deficiency) of receipts over (under) disbursements	(1,730)	(884)	-	-	(120,437)	-	(2,796)	(3,070)	-
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 (under) disbursements and other financing uses	(1,730)	(884)	-	-	(120,437)	-	(2,796)	(3,070)	-
Cash and investments - ending	$ 13,243	$ 13,856	$ 138	$ -	$ 23,509	$ -	$ 2,640	$ 2,153	$ 684

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	ISTA Cancer/9 Month	American Fidelity Annuities	American Fidelity Disability	American Fidelity Life	Sun Life	Edward Jones	Met Life/Employee	MCS Fees
Cash and investments - beginning	$ 2,105	$ 1,055	$ 799	$ 3,549	$ 5,440	$ 50	$ -	$ 365
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	1,577	26,801	16,235	37,936	1,399	11,080	118,456	32
Total receipts	1,577	26,801	16,235	37,936	1,399	11,080	118,456	32
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,925	26,801	14,487	39,838	1,656	11,080	118,456	32
Other	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	1,925	26,801	14,487	39,838	1,656	11,080	118,456	32
Excess (deficiency) of receipts over (under) disbursements	(348)	-	1,748	(1,902)	(257)	-	-	-
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 (under) disbursements and other financing uses	(348)	-	1,748	(1,902)	(257)	-	-	-
Cash and investments - ending	$ 1,757	$ 1,055	$ 2,547	$ 1,647	$ 5,183	$ 50	$ -	$ 365

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	Clerk Of Kosciusko Superior Ct	Huntington County Clerk	Standing Chapter 13 Trustee	Clerk Of Allen Circuit Court	Clerk Of Wabash Courts	Anthony Wayne Credit Adjuster
Cash and investments - beginning	$ 50	$ -	$ -	$ -	$ -	$ 50
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other receipts	(180)	366	-	5,756	1,892	-
Total receipts	(180)	366	-	5,756	1,892	-
Disbursements:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	(180)	366	-	5,756	1,892	-
Other	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Total disbursements	(180)	366	-	5,756	1,892	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
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 (under) disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - ending	$ 50	$ -	$ -	$ -	$ -	$ 50

MANCHESTER COMMUNITY SCHOOLS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2024

	Marion County Small Claims	Prepaid School Lunch Accounts	Other	Background Checks/Safe Hiring	Life Fringe	Totals
Cash and investments - beginning	$ -	$ 30,973	$ 379	$ 2,856	$ 2	$ 5,241,241
Receipts:						
Local sources	-	-	31,987	-	-	6,252,292
Intermediate sources	-	-	-	-	-	266
State sources	-	-	-	-	-	11,176,813
Federal sources	-	-	-	-	-	1,547,571
Temporary loans	-	-	-	-	-	-
Interfund loans	-	336,278	-	-	-	336,278
Other receipts	100	-	-	-	-	3,420,930
Total receipts	100	336,278	31,987	-	-	22,734,150
Disbursements:						
Instruction	-	-	-	-	-	8,052,775
Support services	-	-	-	-	-	6,449,289
Noninstructional services	-	822	-	-	-	1,398,783
Facilities acquisition and construction	-	-	-	-	-	1,483,650
Debt services	-	-	-	-	-	2,740,279
Nonprogrammed charges	100		31,424	5,386	-	3,083,691
Other	-	-	-	-	-	5,501
Interfund loans	-	-	-	-	-	-
Total disbursements	100	822	31,424	5,386	-	23,213,968
Excess (deficiency) of receipts over (under) disbursements	-	335,456	563	(5,386)	-	(479,818)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	8,000	-	1,355,831
Transfers out	-	(339,714)	-	-	-	(1,355,832)
Total other financing sources (uses)	-	(339,714)	-	8,000	-	(1)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(4,258)	563	2,614	-	(479,819)
Cash and investments - ending	$ -	$ 26,715	$ 942	$ 5,470	$ 2	$ 4,761,422

INDIANA

MANCHESTER COMMUNITY SCHOOLS
SCHEDULE OF LEASES AND DEBT
June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Buses	$ 155,745	06/30/24	12/31/24
Manchester Community School Building Corp	Connector Series 2022	818,000	11/30/22	12/31/36
Manchester Elementary Building Corp	Manchester Elementary and MIS Improvements Series 2012	205,000	11/01/12	12/31/24
Manchester Elementary Building Corp	Manchester High School Improvements Series 2013	357,000	12/27/12	01/01/25
Manchester High School Building Corp	Manchester High School Improvements Series 2016	845,750	06/23/16	07/01/26
Total governmental activities		2,381,495		
Total of annual lease payments		$ 2,381,495		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	2022 bond	$ 2,375,000	$ 310,225
Totals		$ 2,375,000	$ 310,225

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/.