

**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

SCHOOL CITY OF MISHAWAKA

ST. JOSEPH COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

02/25/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Alex Newman Tracey Bolin Rachel Dutoi	07-01-22 to 12-27-22 12-28-22 to 08-31-23 09-01-23 to 06-30-25
Superintendent of Schools	Dr. Theodore Stevens	07-01-22 to 06-30-25
President of the School Board	Holly Parks	07-01-22 to 06-30-25



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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 SCHOOL CITY OF MISHAWAKA, ST. JOSEPH COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the School City of Mishawaka (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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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, Schedule of Payables and Receivables, 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 February 18, 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, CPA, CFE
Deputy State Examiner

February 18, 2025



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.



SCHOOL CITY OF MISHAWAKA
 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
School Education	\$ 9,348,820	\$ 42,927,531	\$ 34,899,536	\$ (7,850,000)	\$ 9,526,815	\$ 43,807,683	\$ 35,652,864	\$ (7,395,700)	\$ 10,285,934
Referendum Tax Levy	1,751,701	2,601,436	1,714,299	(400,000)	2,238,838	2,771,082	2,133,351	(400,000)	2,476,569
Debt Service	1,541,450	6,412,934	6,377,760	(122,766)	1,453,858	6,985,375	7,699,873	6,855,753	7,595,113
Referendum - Exempt Capital	177,784	1,143,384	1,145,000	-	176,168	1,175,775	1,145,000	-	206,943
School Operations	2,718,165	1,690,826	11,430,860	7,350,000	328,131	2,475,863	10,901,617	8,131,540	33,917
Local Rainy Day	2,081,771	-	-	400,000	2,481,771	54,096	-	(300,000)	2,235,867
Construction MBT	71,706	63,750	-	-	135,456	-	9,510	-	125,946
Construction 2018	1,412	-	1,412	-	-	-	-	-	-
Construction 2019	51,404	-	51,404	-	-	-	-	-	-
Construction 2022A	-	4,038,016	571,198	-	3,466,818	-	2,536,123	-	930,695
Construction 2022B	-	4,038,016	92,084	-	3,945,932	-	2,369,493	-	1,576,439
School Lunch	1,217,098	3,949,524	3,173,162	-	1,993,460	3,556,273	3,548,691	(275,724)	1,725,318
Curricular Materials	1,186,330	515,275	636,375	122,766	1,187,996	784,682	997,482	-	975,196
Self-Insurance	561,983	7,147,200	6,797,249	500,000	1,411,934	7,664,050	7,983,377	250,000	1,342,607
Self-Insurance - SCM Pd	-	-	-	-	-	-	24,459	-	(24,459)
Minds In Motion - Lasalle	4	-	4	-	-	-	-	-	-
Team Nutrition Grant 2024	-	-	-	-	-	3,429	3,429	-	-
ITR Grant	4,300	-	-	-	4,300	-	-	-	4,300
Inspire Foundation(Arby's)	2,900	-	-	-	2,900	-	-	-	2,900
Stuff the Bus-Crossroads	3,858	-	-	-	3,858	-	-	-	3,858
St. Joe Cty-Drug Free Grant 21	19,914	-	19,914	-	-	-	-	-	-
Build Learn Grow 2021-Beiger	90,480	-	54,379	-	36,101	-	36,101	-	-
Build Learn Grow 2021-LaSalle	92,208	-	31,126	-	61,082	-	61,082	-	-
Build Learn Grow 2022-Beiger	225,777	-	-	-	225,777	-	225,777	-	-
Build Learn Grow 2022-LaSalle	228,531	-	-	-	228,531	-	228,531	-	-
Come Back Stronger - Beiger 21	72	-	72	-	-	-	-	-	-
Dairy Optimization Fall 2021	1,500	-	1,500	-	-	-	-	-	-
SJHS - Social/Emotional	184,318	-	1,000	-	183,318	-	109,276	-	74,042
PBIS Mental Health	14,833	-	718	-	14,115	-	632	-	13,483
Athletics-Tom Irions	31,966	-	26,556	-	5,410	10,966	16,376	-	-
Staff Appreciation	1,605	10,000	9,369	-	2,236	5,000	6,898	-	338
D. Heirman Estate Donation	28,571	70,000	45,725	-	52,846	-	2,160	-	50,686
C Lerner Donation MHS Science	14,221	50,000	10,846	-	53,375	-	4,855	-	48,520
Tom Irions Donation	-	-	-	-	-	100,000	53,669	-	46,331
MEF Golf Outing	4,616	-	4,616	-	-	-	-	-	-
Academic Comp-Unrestricted	429	-	-	-	429	-	-	-	429
MHS Robotics - Irions	5,231	15,049	10,046	-	10,234	-	2,641	-	7,593
MEF Fine Arts	11,843	-	-	-	11,843	-	-	-	11,843
Robotics K-6	496	-	-	-	496	-	-	-	496
Mishawaka Education Foundation	47,857	31,631	66,468	-	13,020	57,707	57,282	3,982	17,427
Celebration Support Staff	1,648	700	14,724	-	(12,376)	16,640	17,401	-	(13,137)
United Way - K Camps 2021	3,415	-	3,415	-	-	-	-	-	-
United Way - K Camps 2023	-	-	-	-	-	7,000	7,000	-	-
Alumni Plaza Brick Fundraiser	21,376	5,520	20,325	-	6,571	2,875	125	(3,982)	5,339
Health Fair	2,828	3,245	481	-	5,592	3,175	2,482	-	6,285
ECA Clearing	-	19,337	39,202	-	(19,865)	132,030	112,153	-	12
Center of Excellence in Leader	-	-	-	-	-	3,000	588	-	2,412
Video Board Advertisement	7,500	52,000	30,932	-	28,568	65,000	35,200	-	58,368
This Counts Wellness Challenge '21	186	-	186	-	-	-	-	-	-
Aaron Leyes Scholarship	6,515	110	-	-	6,625	157	500	-	6,282

SCHOOL CITY OF MISHAWAKA
STATEMENT OF RECEIPTS, DISBURSEMENTS,
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For the Years Ended June 30, 2023 and 2024

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Staff Scholarship	4,353	74	-	-	4,427	101	500	-	4,028
MHS Scholarship	71,052	5,484	-	-	76,536	8,281	5,500	-	79,317
WM Stockberger Scholarship	36,211	612	-	-	36,823	912	1,000	-	36,735
Davidson Scholarship	18,879	319	-	-	19,198	464	1,000	-	18,662
Bernie/Dutch Thurston Scholarship	53,551	905	-	-	54,456	1,348	1,500	-	54,304
Fritz Scholarship	21,246	359	-	-	21,605	525	1,000	-	21,130
Colleen Lerner Davis Scholarship	24,219	409	-	-	24,628	602	1,000	-	24,230
Barry Hahaj Scholarship	11,695	423	-	-	12,118	1,985	1,000	-	13,103
Shelley Werner Scholarship	1,900	32	-	-	1,932	49	-	-	1,981
Dave Fisher Scholarship	5,860	99	-	-	5,959	151	-	-	6,110
AJ Ryor Scholarship	2,622	548	-	-	3,170	3,114	500	-	5,784
Benny Leonard Scholarship	5,525	93	-	-	5,618	131	500	-	5,249
Phenegar Scholarship	14,461	244	-	-	14,705	350	1,000	-	14,055
Ruth Smith Scholarship	3,409	58	-	-	3,467	77	500	-	3,044
Tom Roberts Scholarship	1,258	21	-	-	1,279	10	1,000	-	289
Sue Artusi Scholarship	2,138	136	-	-	2,274	135	1,000	-	1,409
Brynn Bergin Scholarship	14,678	552	-	-	15,230	832	500	-	15,562
Marie Chadwick Scholarship	109,364	1,847	-	-	111,211	2,765	2,500	-	111,476
Emily Davidson/Jim Ganser Scholarship	6,343	107	-	-	6,450	164	-	-	6,614
Andy & Charlotte DeBroka Scholarship	6,832	115	-	-	6,947	176	-	-	7,123
Chelminiak Scholarship	14,286	2,185	1,000	-	15,471	2,385	1,000	-	16,856
Don Portalese Scholarship	22,029	372	-	-	22,401	523	2,000	-	20,924
Carol Wertz Murphy Scholarship	4,507	76	-	-	4,583	105	500	-	4,188
Brian Feyos Scholarship	5,328	90	-	-	5,418	126	500	-	5,044
John Anson Lutes Scholarship	59,281	1,001	-	-	60,282	1,529	-	-	61,811
John Danaher Scholarship	3,106	52	-	-	3,158	46	1,500	-	1,704
Ross Perri Scholarship	850	14	-	-	864	11	500	-	375
MHS Alumni Assoc Scholarship	542	1,009	-	-	1,551	1,016	1,000	-	1,567
Mary Nicholson Scholarship	67	404	-	-	471	471	-	-	942
Tammy Thomas Scholarship	7,922	6,124	-	-	14,046	6,388	3,000	-	17,434
Gregg Smith Memorial Scholarship	883	15	-	-	898	414	500	-	812
Robert & Margie Smith	-	30,710	-	-	30,710	1,047	1,500	-	30,257
August E. Baetsle Memorial	-	-	-	-	-	10,134	-	-	10,134
Formative Assessment	-	45,045	45,045	-	-	43,533	43,533	-	-
Early Literacy Grant	-	-	-	-	-	66,380	66,380	-	-
Digital Learning Cadre 2024	-	-	-	-	-	1,656	1,656	-	-
B0349 - Fall 2021 Tech Loan	(37,093)	-	410,090	447,183	-	-	-	-	-
B0406-Fall 2022 CSL Technology Loan	-	-	285,475	-	(285,475)	-	219,925	505,400	-
State Medicaid	573,348	82,157	-	-	655,505	32,086	11,816	-	675,775
Secured School Safety Grant 2021-2022	(54)	41,518	41,464	-	-	-	-	-	-
Secured School Safety Grant 2022-2023	-	-	32,792	-	(32,792)	75,768	42,976	-	-
Secured School Safety Grant 2023-2024	-	-	-	-	-	35,411	35,411	-	-
STEM Grant 2022-2023	-	51,469	51,469	-	-	23,519	23,519	-	-
23-24 K-12 Robotics Comp Grt	-	-	-	-	-	-	41,332	-	(41,332)
Alternative Education	42,365	57,750	74,945	-	25,170	42,141	78,738	-	(11,427)
Early Intervention 2022-2023	-	13,250	9,135	-	4,115	-	4,115	-	-
Non-English Speaking '21-'22	4,047	-	4,047	-	-	-	-	-	-
Non-English Speaking '22-'23	-	36,824	2,571	-	34,253	-	34,253	-	-
Career And Technical Performance	4,398	-	-	-	4,398	357	-	-	4,755
Teacher Appreciation Grant 2022	-	188,830	188,830	-	-	-	-	-	-

SCHOOL CITY OF MISHAWAKA
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 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
Teacher Appreciation Grant 2023	-	-	-	-	-	184,437	184,199	-	238
Comp Reading Grant 2023-2024	-	-	-	-	-	164,454	171,273	-	(6,819)
Gifted & Talented '21-'22	22,567	-	22,567	-	-	-	-	-	-
Gifted & Talented '22-'23	-	48,062	35,346	-	12,716	-	12,716	-	-
Gifted & Talented '23-'24	-	-	-	-	-	61,909	36,864	-	25,045
State Connectivity Grant	-	23,928	-	-	23,928	15,122	-	-	39,050
Career Ladders Grant	52,840	-	52,736	-	104	-	104	-	-
IN Learns SY 23-24	-	-	-	-	-	701,543	488,809	-	212,734
Title-I 2021-2022	(122,582)	297,675	175,093	-	-	-	-	-	-
Title-I 2022-2023	-	934,789	1,186,848	-	(252,059)	373,851	121,792	-	-
Title-I 2023-2024	-	-	-	-	-	1,249,296	1,307,828	-	(58,532)
Special Ed K-12(611)FY 2021	(33,624)	33,624	-	-	-	-	-	-	-
Special Ed K-12(611)FY 2022	(72,143)	1,162,539	1,134,827	-	(44,431)	44,431	-	-	-
SPECIAL ED K-12(611)FY 2023	-	397,731	673,892	-	(276,161)	1,036,177	761,922	-	(1,906)
SPECIAL ED K-12(611)FY 2024	-	-	-	-	-	1,145,760	1,168,378	-	(22,618)
Special-Ed Preschool(619)FY 2021	-	-	-	-	-	2,314	2,332	-	(18)
Special-Ed Preschool(619)FY 2022	(2,538)	17,191	14,653	-	-	-	-	-	-
Special-Ed Preschool(619)FY23	-	7,322	7,322	-	-	49,479	49,479	-	-
Special-Ed Preschool(619)FY24	-	-	-	-	-	9,387	10,476	-	(1,089)
Title IV 2020-2021	161	8,404	8,565	-	-	-	-	-	-
Title IV 2021-2022 FFY 21	(58,102)	80,246	42,858	-	(20,714)	27,610	6,896	-	-
Title IV-A 2022-2023 FFY 2022	-	2,902	11,549	-	(8,647)	70,618	86,630	-	(24,659)
Title IV-A 2023-2024 FFY 2023	-	-	-	-	-	11,052	11,294	-	(242)
Federal Medicaid	1,965,765	325,036	17,484	-	2,273,317	232,968	792,037	-	1,714,248
Title II Part A 18-19	-	-	-	-	-	313	4,271	-	(3,958)
Title II Part A FFY 2020	(53,626)	95,055	41,429	-	-	-	-	-	-
Title II Part A FFY 2021	-	151,587	154,510	-	(2,923)	14,138	11,215	-	-
Title II Part A FFY 2022	-	15,589	53,125	-	(37,536)	190,048	151,774	-	738
Title II Part A FFY 2023	-	-	-	-	-	60,242	40,243	-	19,999
Title III SY 2020-2022 FFY20	(375)	1,565	1,190	-	-	-	-	-	-
Title III SY 2021-2023 FFY21	-	6,388	6,606	-	(218)	4,516	4,298	-	-
Title III 2022-2024 FFY22	-	2,181	3,854	-	(1,673)	8,958	7,285	-	-
Title III 2023-2025 FFY23	-	-	-	-	-	-	2,278	-	-
American Rescue Plan-HCY II	(5,897)	11,637	8,891	-	(3,151)	23,168	20,717	-	(700)
American Rescue Plan 611 FY22	-	169,122	211,261	-	(42,139)	114,383	72,244	-	-
American Rescue Plan 619 FY22	-	13,473	16,602	-	(3,129)	10,490	7,361	-	-
ESSER III	(453,574)	1,314,362	3,076,575	-	(2,215,787)	182,420	3,164,070	-	(5,197,437)
ESSER II	(21,820)	1,240,577	1,972,756	-	(753,999)	1,407,316	653,317	-	-
GEER 2020	-	72,898	72,898	-	-	-	-	-	-
CARES Act-2020-ESSER I	(70,653)	222,324	151,671	-	-	-	-	-	-
Payroll Clearing	14,790	9,469,554	9,463,240	-	21,104	9,728,960	9,749,383	-	681
Lunch Prepaid Clearing	19,200	675,065	663,998	-	30,267	670,174	669,324	-	31,117
Pre-Paid School Lunch Donation	-	2,127	-	-	2,127	-	-	-	2,127
Totals	\$ 24,070,419	\$ 92,159,769	\$ 87,711,152	\$ 447,183	\$ 28,966,219	\$ 87,846,888	\$ 96,392,461	\$ 7,371,269	\$ 27,791,915

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

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

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

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

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

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. Voluntary Employees' Beneficiary Association (VEBA)

The School Corporation contributes to a VEBA, 0.05 percent for certified employees. The School Corporation matches contributions up to 2 percent or 4 percent for employees with administrative addendum contracts to the 401A, if the employee opts in. The percentage maximum is determined by number of days worked. If the employee is contracted for 261 days then 4 percent, if contracted for less than 261 days then 2 percent. Information regarding this plan may be obtained from the School Corporation.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of many of the funds being reimbursable grants, with the expenses and reimbursements not taking place during the same period. However, the following funds had a cash balance below zero, which are not grant related funds. As of June 30, 2023, the Celebration Support Staff fund #2181 was overdrawn by \$12,376, and the ECA Clearing fund #2302 was overdrawn by \$19,865. As of June 30, 2024, the School Corporation's Self Insurance - SCM Pd fund #1101 was overdrawn by \$24,459, and the Celebration Support Staff fund #2181 was overdrawn by \$13,137.

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporations

The School Corporation has entered into capital leases with the School City of Mishawaka Multi-School Corp and the Mishawaka 2001 School Bldg Corp (the lessor). 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 ending June 30, 2023 and 2024, totaled \$5,348,000 and \$4,414,000, respectively. The lease with the School City of Mishawaka Multi-School Corp ended December 31, 2023.

Note 10. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the following benefits: health, dental, and vision insurance. The School Corporation offers health insurance to retirees until they reach Medicare eligibility. To be eligible, a retiree must have completed 15 years of service with the School Corporation and be 55 years old by the end of August in the year in which the employee retires. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding these benefits can be obtained by contacting the School Corporation.

OTHER INFORMATION

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

	School Education	Referendum Tax Levy	Debt Service	Referendum - Exempt Capital	School Operations	Local Rainy Day	Construction MBT	Construction 2018	Construction 2019
Cash and investments - beginning	\$ 9,348,820	\$ 1,751,701	\$ 1,541,450	\$ 177,784	\$ 2,718,165	\$ 2,081,771	\$ 71,706	\$ 1,412	\$ 51,404
Receipts:									
Local sources	733,720	2,601,436	6,412,934	1,143,384	1,690,032	-	63,750	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	42,193,811	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	794	-	-	-	-
Total receipts	<u>42,927,531</u>	<u>2,601,436</u>	<u>6,412,934</u>	<u>1,143,384</u>	<u>1,690,826</u>	<u>-</u>	<u>63,750</u>	<u>-</u>	<u>-</u>
Disbursements:									
Instruction	26,080,262	-	-	-	-	-	-	-	-
Support services	8,465,996	1,714,299	-	-	10,480,551	-	-	1,412	51,404
Noninstructional services	353,278	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	183,673	-	-	-	-
Debt services	-	-	6,377,760	1,145,000	766,636	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>34,899,536</u>	<u>1,714,299</u>	<u>6,377,760</u>	<u>1,145,000</u>	<u>11,430,860</u>	<u>-</u>	<u>-</u>	<u>1,412</u>	<u>51,404</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,027,995</u>	<u>887,137</u>	<u>35,174</u>	<u>(1,616)</u>	<u>(9,740,034)</u>	<u>-</u>	<u>63,750</u>	<u>(1,412)</u>	<u>(51,404)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	7,350,000	400,000	-	-	-
Transfers out	(7,850,000)	(400,000)	(122,766)	-	-	-	-	-	-
Total other financing sources (uses)	<u>(7,850,000)</u>	<u>(400,000)</u>	<u>(122,766)</u>	<u>-</u>	<u>7,350,000</u>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>177,995</u>	<u>487,137</u>	<u>(87,592)</u>	<u>(1,616)</u>	<u>(2,390,034)</u>	<u>400,000</u>	<u>63,750</u>	<u>(1,412)</u>	<u>(51,404)</u>
Cash and investments - ending	<u>\$ 9,526,815</u>	<u>\$ 2,238,838</u>	<u>\$ 1,453,858</u>	<u>\$ 176,168</u>	<u>\$ 328,131</u>	<u>\$ 2,481,771</u>	<u>\$ 135,456</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Construction 2022A	Construction 2022B	School Lunch	Curricular Materials	Self-Insurance Self-Insurance	Self-Insurance - SCM Pd	Minds In Motion - Lasalle	Team Nutrition Grant 2024	ITR Grant
Cash and investments - beginning	\$ -	\$ -	\$ 1,217,098	\$ 1,186,330	\$ 561,983	\$ -	\$ 4	\$ -	\$ 4,300
Receipts:									
Local sources	4,038,016	4,038,016	723,154	515,275	7,147,200	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	23,264	-	-	-	-	-	-
Federal sources	-	-	3,203,106	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	4,038,016	4,038,016	3,949,524	515,275	7,147,200	-	-	-	-
Disbursements:									
Instruction	-	-	-	187,971	-	-	4	-	-
Support services	-	-	38,478	448,404	88,750	-	-	-	-
Noninstructional services	-	-	3,134,684	-	-	-	-	-	-
Facilities acquisition and construction	571,198	92,084	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	6,708,499	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	571,198	92,084	3,173,162	636,375	6,797,249	-	4	-	-
Excess (deficiency) of receipts over (under) disbursements	<u>3,466,818</u>	<u>3,945,932</u>	<u>776,362</u>	<u>(121,100)</u>	<u>349,951</u>	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	122,766	500,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	122,766	500,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>3,466,818</u>	<u>3,945,932</u>	<u>776,362</u>	<u>1,666</u>	<u>849,951</u>	<u>-</u>	<u>(4)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,466,818</u>	<u>\$ 3,945,932</u>	<u>\$ 1,993,460</u>	<u>\$ 1,187,996</u>	<u>\$ 1,411,934</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,300</u>

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

	Inspire Foundation(Arby's)	Stuff the Bus- Crossroads	St. Joe Cty-Drug Free Grant 21	Build Learn Grow 2021- Beiger	Build Learn Grow 2021- LaSalle	Build Learn Grow 2022- Beiger	Build Learn Grow 2022- LaSalle	Come Back Stronger - Beiger 21	Dairy Optimization Fall 2021
Cash and investments - beginning	\$ 2,900	\$ 3,858	\$ 19,914	\$ 90,480	\$ 92,208	\$ 225,777	\$ 228,531	\$ 72	\$ 1,500
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	7,936	20,168	30,786	-	-	72	-
Support services	-	-	11,978	566	340	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	1,500
Facilities acquisition and construction	-	-	-	33,645	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	19,914	54,379	31,126	-	-	72	1,500
Excess (deficiency) of receipts over (under) disbursements	-	-	(19,914)	(54,379)	(31,126)	-	-	(72)	(1,500)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(19,914)	(54,379)	(31,126)	-	-	(72)	(1,500)
Cash and investments - ending	\$ 2,900	\$ 3,858	\$ -	\$ 36,101	\$ 61,082	\$ 225,777	\$ 228,531	\$ -	\$ -

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

	SJHS - Social/Emotional	PBIS Mental Health	Athletics-Tom Irons	Staff Appreciation	D. Heirman Estate Donation	C Lerner Donation MHS Science	Tom Irons Donation	MEF Golf Outing	Academic Comp- Unrestricted
Cash and investments - beginning	\$ 184,318	\$ 14,833	\$ 31,966	\$ 1,605	\$ 28,571	\$ 14,221	\$ -	\$ 4,616	\$ 429
Receipts:									
Local sources	-	-	-	10,000	70,000	50,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	10,000	70,000	50,000	-	-	-
Disbursements:									
Instruction	-	718	23,941	-	42,000	10,846	-	-	-
Support services	1,000	-	2,615	9,369	3,725	-	-	4,616	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,000	718	26,556	9,369	45,725	10,846	-	4,616	-
Excess (deficiency) of receipts over (under) disbursements	(1,000)	(718)	(26,556)	631	24,275	39,154	-	(4,616)	-
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	(1,000)	(718)	(26,556)	631	24,275	39,154	-	(4,616)	-
Cash and investments - ending	\$ 183,318	\$ 14,115	\$ 5,410	\$ 2,236	\$ 52,846	\$ 53,375	\$ -	\$ -	\$ 429

SCHOOL CITY OF MISHAWAKA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2023

	MHS Robotics - Irons	MEF Fine Arts	Robotics K-6	Mishawaka Education Foundation	Celebration Support Staff	United Way - K Camps 2021	United Way - K Camps 2023	Alumni Plaza Brick Fundraiser	Health Fair
Cash and investments - beginning	\$ 5,231	\$ 11,843	\$ 496	\$ 47,857	\$ 1,648	\$ 3,415	\$ -	\$ 21,376	\$ 2,828
Receipts:									
Local sources	15,049	-	-	31,631	700	-	-	5,520	3,245
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	15,049	-	-	31,631	700	-	-	5,520	3,245
Disbursements:									
Instruction	10,046	-	-	23,385	-	3,415	-	-	-
Support services	-	-	-	16,948	14,724	-	-	325	481
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	26,135	-	-	-	20,000	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	10,046	-	-	66,468	14,724	3,415	-	20,325	481
Excess (deficiency) of receipts over (under) disbursements	5,003	-	-	(34,837)	(14,024)	(3,415)	-	(14,805)	2,764
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	5,003	-	-	(34,837)	(14,024)	(3,415)	-	(14,805)	2,764
Cash and investments - ending	\$ 10,234	\$ 11,843	\$ 496	\$ 13,020	\$ (12,376)	\$ -	\$ -	\$ 6,571	\$ 5,592

SCHOOL CITY OF MISHAWAKA
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	ECA Clearing	Center of Excellence in Leader	Video Board Advertisement	This Counts Wellness Challenge '21	Aaron Leyes Scholarship	Staff Scholarship	MHS Scholarship	WM Stockberger Scholarship	Davidson Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ 7,500	\$ 186	\$ 6,515	\$ 4,353	\$ 71,052	\$ 36,211	\$ 18,879
Receipts:									
Local sources	19,337	-	52,000	-	110	74	5,484	612	319
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	19,337	-	52,000	-	110	74	5,484	612	319
Disbursements:									
Instruction	23,841	-	29,809	186	-	-	-	-	-
Support services	13,308	-	1,123	-	-	-	-	-	-
Noninstructional services	2,053	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	39,202	-	30,932	186	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(19,865)	-	21,068	(186)	110	74	5,484	612	319
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	(19,865)	-	21,068	(186)	110	74	5,484	612	319
Cash and investments - ending	\$ (19,865)	\$ -	\$ 28,568	\$ -	\$ 6,625	\$ 4,427	\$ 76,536	\$ 36,823	\$ 19,198

SCHOOL CITY OF MISHAWAKA
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	Bernie/Dutch Thurston Scholarship	Fritz Scholarship	Colleen Lerner Davis Scholarship	Barry Hahaj Scholarship	Shelley Werner Scholarship	Dave Fisher Scholarship	AJ Ryor Scholarship	Benny Leonard Scholarship	Phenegar Scholarship
Cash and investments - beginning	\$ 53,551	\$ 21,246	\$ 24,219	\$ 11,695	\$ 1,900	\$ 5,860	\$ 2,622	\$ 5,525	\$ 14,461
Receipts:									
Local sources	905	359	409	423	32	99	548	93	244
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	905	359	409	423	32	99	548	93	244
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	905	359	409	423	32	99	548	93	244
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	905	359	409	423	32	99	548	93	244
Cash and investments - ending	\$ 54,456	\$ 21,605	\$ 24,628	\$ 12,118	\$ 1,932	\$ 5,959	\$ 3,170	\$ 5,618	\$ 14,705

SCHOOL CITY OF MISHAWAKA
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 For the Year Ended June 30, 2023

	Ruth Smith Scholarship	Tom Roberts Scholarship	Sue Artusi Scholarship	Brynn Bergin Scholarship	Marie Chadwick Scholarship	Emily Davidson/Jim Ganser Scholarship	Andy & Charlotte DeBroka Scholarship	Chelminiak Scholarship	Don Portalese Scholarship
Cash and investments - beginning	\$ 3,409	\$ 1,258	\$ 2,138	\$ 14,678	\$ 109,364	\$ 6,343	\$ 6,832	\$ 14,286	\$ 22,029
Receipts:									
Local sources	58	21	136	552	1,847	107	115	2,185	372
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	58	21	136	552	1,847	107	115	2,185	372
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	1,000	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	1,000	-
Excess (deficiency) of receipts over (under) disbursements	58	21	136	552	1,847	107	115	1,185	372
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	58	21	136	552	1,847	107	115	1,185	372
Cash and investments - ending	\$ 3,467	\$ 1,279	\$ 2,274	\$ 15,230	\$ 111,211	\$ 6,450	\$ 6,947	\$ 15,471	\$ 22,401

SCHOOL CITY OF MISHAWAKA
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	Carol Wertz Murphy Scholarship	Brian Feyos Scholarship	John Anson Lutes Scholarship	John Danaher Scholarship	Ross Perri Scholarship	MHS Alumni Assoc Scholarship	Mary Nicholson Scholarship	Tammy Thomas Scholarship	Gregg Smith Memorial Scholarship
Cash and investments - beginning	\$ 4,507	\$ 5,328	\$ 59,281	\$ 3,106	\$ 850	\$ 542	\$ 67	\$ 7,922	\$ 883
Receipts:									
Local sources	76	90	1,001	52	14	1,009	404	6,124	15
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	76	90	1,001	52	14	1,009	404	6,124	15
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	76	90	1,001	52	14	1,009	404	6,124	15
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	76	90	1,001	52	14	1,009	404	6,124	15
Cash and investments - ending	\$ 4,583	\$ 5,418	\$ 60,282	\$ 3,158	\$ 864	\$ 1,551	\$ 471	\$ 14,046	\$ 898

SCHOOL CITY OF MISHAWAKA
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	Robert & Margie Smith	August E. Baetsle Memorial	Formative Assessment	Early Literacy Grant	Digital Learning Cadre 2024	B0349 - Fall 2021 Tech Loan	B0406-Fall 2022 CSL Technology Loan	State Medicaid	Secured School Safety Grant 2021-2022
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,093)	\$ -	\$ 573,348	\$ (54)
Receipts:									
Local sources	30,710	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	45,045	-	-	-	-	82,157	41,518
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	30,710	-	45,045	-	-	-	-	82,157	41,518
Disbursements:									
Instruction	-	-	3,120	-	-	125,781	159,315	-	-
Support services	-	-	41,925	-	-	284,309	126,160	-	41,464
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	45,045	-	-	410,090	285,475	-	41,464
Excess (deficiency) of receipts over (under) disbursements	30,710	-	-	-	-	(410,090)	(285,475)	82,157	54
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	447,183	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	447,183	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	30,710	-	-	-	-	37,093	(285,475)	82,157	54
Cash and investments - ending	\$ 30,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (285,475)	\$ 655,505	\$ -

SCHOOL CITY OF MISHAWAKA
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	Secured School Safety Grant 2022-2023	Secured School Safety Grant 2023-2024	STEM Grant 2022-2023	23-24 K-12 Robotics Comp Grt	Alternative Education	Early Intervention 2022- 2023	Non-English Speaking '21-'22	Non-English Speaking '22-'23	Career And Technical Performance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 42,365	\$ -	\$ 4,047	\$ -	\$ 4,398
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	51,469	-	57,750	13,250	-	36,824	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	51,469	-	57,750	13,250	-	36,824	-
Disbursements:									
Instruction	-	-	41,562	-	74,945	9,135	2,667	26	-
Support services	32,792	-	9,907	-	-	-	1,380	913	-
Noninstructional services	-	-	-	-	-	-	-	1,632	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	32,792	-	51,469	-	74,945	9,135	4,047	2,571	-
Excess (deficiency) of receipts over (under) disbursements	(32,792)	-	-	-	(17,195)	4,115	(4,047)	34,253	-
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	(32,792)	-	-	-	(17,195)	4,115	(4,047)	34,253	-
Cash and investments - ending	\$ (32,792)	\$ -	\$ -	\$ -	\$ 25,170	\$ 4,115	\$ -	\$ 34,253	\$ 4,398

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	Teacher Appreciation Grant 2022	Teacher Appreciation Grant 2023	Comp Reading Grant 2023-2024	Gifted & Talented '21-'22	Gifted & Talented '22-'23	Gifted & Talented '23-'24	State Connectivity Grant	Career Ladders Grant	IN Learns SY 23- 24
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 22,567	\$ -	\$ -	\$ -	\$ 52,840	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	23,928	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	188,830	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	48,062	-	-	-	-
Total receipts	188,830	-	-	-	48,062	-	23,928	-	-
Disbursements:									
Instruction	188,830	-	-	22,567	-	-	-	-	-
Support services	-	-	-	-	35,346	-	-	52,736	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	188,830	-	-	22,567	35,346	-	-	52,736	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(22,567)	12,716	-	23,928	(52,736)	-
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	-	-	-	(22,567)	12,716	-	23,928	(52,736)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 12,716	\$ -	\$ 23,928	\$ 104	\$ -

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	Title-I 2021- 2022	Title-I 2022- 2023	Title-I 2023- 2024	Special Ed K- 12(611)FY 2021	Special Ed K- 12(611)FY 2022	SPECIAL ED K- 12(611)FY 2023	SPECIAL ED K- 12(611)FY 2024	Special-Ed Preschool(619)F Y 2021	Special-Ed Preschool(619) FY 2022	Special-Ed Preschool(619)F Y23
Cash and investments - beginning	\$ (122,582)	\$ -	\$ -	\$ (33,624)	\$ (72,143)	\$ -	\$ -	\$ -	\$ (2,538)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	297,675	934,789	-	33,624	1,162,539	397,731	-	-	17,191	7,322
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	297,675	934,789	-	33,624	1,162,539	397,731	-	-	17,191	7,322
Disbursements:										
Instruction	113,862	888,867	-	-	1,004,176	650,150	-	-	14,653	3,618
Support services	55,863	295,055	-	-	95,309	23,742	-	-	-	3,704
Noninstructional services	5,368	2,926	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	35,342	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	175,093	1,186,848	-	-	1,134,827	673,892	-	-	14,653	7,322
Excess (deficiency) of receipts over (under) disbursements	122,582	(252,059)	-	33,624	27,712	(276,161)	-	-	2,538	-
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	122,582	(252,059)	-	33,624	27,712	(276,161)	-	-	2,538	-
Cash and investments - ending	\$ -	\$ (252,059)	\$ -	\$ -	\$ (44,431)	\$ (276,161)	\$ -	\$ -	\$ -	\$ -

SCHOOL CITY OF MISHAWAKA
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	Special-Ed Preschool(619)F Y24	Title IV 2020- 2021	Title IV 2021- 2022 FFY 21	Title IV-A 2022- 2023 FFY 2022	Title IV-A 2023- 2024 FFY 2023	Federal Medicaid	Title II Part A 18- 19	Title II Part A FFY 2020	Title II Part A FFY 2021
Cash and investments - beginning	\$ -	\$ 161	\$ (58,102)	\$ -	\$ -	\$ 1,965,765	\$ -	\$ (53,626)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	8,404	80,246	2,902	-	325,036	-	95,055	151,587
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	8,404	80,246	2,902	-	325,036	-	95,055	151,587
Disbursements:									
Instruction	-	6,729	40,761	10,846	-	6,961	-	-	4,653
Support services	-	-	2,097	703	-	10,523	-	29,452	149,857
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,836	-	-	-	-	-	11,977	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	8,565	42,858	11,549	-	17,484	-	41,429	154,510
Excess (deficiency) of receipts over (under) disbursements	-	(161)	37,388	(8,647)	-	307,552	-	53,626	(2,923)
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	-	(161)	37,388	(8,647)	-	307,552	-	53,626	(2,923)
Cash and investments - ending	\$ -	\$ -	\$ (20,714)	\$ (8,647)	\$ -	\$ 2,273,317	\$ -	\$ -	\$ (2,923)

SCHOOL CITY OF MISHAWAKA
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	Title II Part A FFY 2022	Title II Part A FFY 2023	Title III SY 2020- 2022 FFY20	Title III SY 2021- 2023 FFY21	Title III 2022- 2024 FFY22	Title III 2023- 2025 FFY23	American Rescue Plan- HCY II	American Rescue Plan 611 FY22	American Rescue Plan 619 FY22
Cash and investments - beginning	\$ -	\$ -	\$ (375)	\$ -	\$ -	\$ -	\$ (5,897)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	15,589	-	1,565	6,388	2,181	-	11,637	169,122	13,473
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	15,589	-	1,565	6,388	2,181	-	11,637	169,122	13,473
Disbursements:									
Instruction	-	-	914	2,914	3,575	-	-	211,261	16,602
Support services	53,125	-	276	3,692	279	-	8,891	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	53,125	-	1,190	6,606	3,854	-	8,891	211,261	16,602
Excess (deficiency) of receipts over (under) disbursements	(37,536)	-	375	(218)	(1,673)	-	2,746	(42,139)	(3,129)
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	(37,536)	-	375	(218)	(1,673)	-	2,746	(42,139)	(3,129)
Cash and investments - ending	\$ (37,536)	\$ -	\$ -	\$ (218)	\$ (1,673)	\$ -	\$ (3,151)	\$ (42,139)	\$ (3,129)

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	ESSER III	ESSER II	GEER 2020	CARES Act- 2020-ESSER I	Payroll Clearing	Lunch Prepaid Clearing	Pre-Paid School Lunch Donation	Totals
Cash and investments - beginning	\$ (453,574)	\$ (21,820)	\$ -	\$ (70,653)	\$ 14,790	\$ 19,200	\$ -	\$ 24,070,419
Receipts:								
Local sources	24	-	-	-	-	675,065	-	30,118,015
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	42,733,918
Federal sources	1,314,338	1,240,577	72,898	222,324	-	-	-	9,787,299
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	9,469,554	-	2,127	9,520,537
Total receipts	1,314,362	1,240,577	72,898	222,324	9,469,554	675,065	2,127	92,159,769
Disbursements:								
Instruction	563,453	35,116	17,325	-	-	-	-	30,719,770
Support services	2,512,818	1,313,681	51,838	131,671	-	-	-	26,739,920
Noninstructional services	304	238,956	-	-	-	663,998	-	4,404,699
Facilities acquisition and construction	-	385,003	-	-	-	-	-	1,265,603
Debt services	-	-	-	-	-	-	-	8,289,396
Nonprogrammed charges	-	-	3,735	20,000	9,463,240	-	-	16,291,764
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	3,076,575	1,972,756	72,898	151,671	9,463,240	663,998	-	87,711,152
Excess (deficiency) of receipts over (under) disbursements	(1,762,213)	(732,179)	-	70,653	6,314	11,067	2,127	4,448,617
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	447,183
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	8,372,766
Transfers out	-	-	-	-	-	-	-	(8,372,766)
Total other financing sources (uses)	-	-	-	-	-	-	-	447,183
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,762,213)	(732,179)	-	70,653	6,314	11,067	2,127	4,895,800
Cash and investments - ending	\$ (2,215,787)	\$ (753,999)	\$ -	\$ -	\$ 21,104	\$ 30,267	\$ 2,127	\$ 28,966,219

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	School Education	Referendum Tax Levy	Debt Service	Referendum - Exempt Capital	School Operations	Local Rainy Day	Construction MBT	Construction 2018	Construction 2019
Cash and investments - beginning	\$ 9,526,815	\$ 2,238,838	\$ 1,453,858	\$ 176,168	\$ 328,131	\$ 2,481,771	\$ 135,456	\$ -	\$ -
Receipts:									
Local sources	457,375	2,771,082	6,985,375	1,175,775	2,475,835	54,096	-	-	-
Intermediate sources	-	-	-	-	28	-	-	-	-
State sources	43,350,308	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>43,807,683</u>	<u>2,771,082</u>	<u>6,985,375</u>	<u>1,175,775</u>	<u>2,475,863</u>	<u>54,096</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Instruction	26,758,242	323,774	-	-	-	-	9,510	-	-
Support services	8,401,168	1,544,685	587,609	-	9,948,679	-	-	-	-
Noninstructional services	493,454	62,622	-	-	-	-	-	-	-
Facilities acquisition and construction	-	202,270	146,412	-	195,728	-	-	-	-
Debt services	-	-	6,965,852	1,145,000	757,210	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>35,652,864</u>	<u>2,133,351</u>	<u>7,699,873</u>	<u>1,145,000</u>	<u>10,901,617</u>	<u>-</u>	<u>9,510</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,154,819</u>	<u>637,731</u>	<u>(714,498)</u>	<u>30,775</u>	<u>(8,425,754)</u>	<u>54,096</u>	<u>(9,510)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	6,855,753	-	10,116	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	8,121,424	2,400,000	-	-	-
Transfers out	(7,395,700)	(400,000)	-	-	-	(2,700,000)	-	-	-
Total other financing sources (uses)	<u>(7,395,700)</u>	<u>(400,000)</u>	<u>6,855,753</u>	<u>-</u>	<u>8,131,540</u>	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>759,119</u>	<u>237,731</u>	<u>6,141,255</u>	<u>30,775</u>	<u>(294,214)</u>	<u>(245,904)</u>	<u>(9,510)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 10,285,934</u>	<u>\$ 2,476,569</u>	<u>\$ 7,595,113</u>	<u>\$ 206,943</u>	<u>\$ 33,917</u>	<u>\$ 2,235,867</u>	<u>\$ 125,946</u>	<u>\$ -</u>	<u>\$ -</u>

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	Construction 2022A	Construction 2022B	School Lunch	Curricular Materials	Self-Insurance Self-Insurance	Self-Insurance - SCM Pd	Minds In Motion - Lasalle	Team Nutrition Grant 2024	ITR Grant
Cash and investments - beginning	\$ 3,466,818	\$ 3,945,932	\$ 1,993,460	\$ 1,187,996	\$ 1,411,934	\$ -	\$ -	\$ -	\$ 4,300
Receipts:									
Local sources	-	-	746,457	4,838	7,664,050	-	-	3,429	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	14,903	779,844	-	-	-	-	-
Federal sources	-	-	2,794,913	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	3,556,273	784,682	7,664,050	-	-	3,429	-
Disbursements:									
Instruction	5,090	-	-	533,866	2,607	-	-	-	-
Support services	1,026,020	2,240,856	73,446	463,616	129,754	24,459	-	-	-
Noninstructional services	-	-	3,475,245	-	-	-	-	3,429	-
Facilities acquisition and construction	1,505,013	128,637	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	7,851,016	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	2,536,123	2,369,493	3,548,691	997,482	7,983,377	24,459	-	3,429	-
Excess (deficiency) of receipts over (under) disbursements	(2,536,123)	(2,369,493)	7,582	(212,800)	(319,327)	(24,459)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	250,000	-	-	-	-
Transfers out	-	-	(275,724)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(275,724)	-	250,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(2,536,123)	(2,369,493)	(268,142)	(212,800)	(69,327)	(24,459)	-	-	-
Cash and investments - ending	\$ 930,695	\$ 1,576,439	\$ 1,725,318	\$ 975,196	\$ 1,342,607	\$ (24,459)	\$ -	\$ -	\$ 4,300

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	Inspire Foundation(Arby's)	Stuff the Bus- Crossroads	St. Joe Cty-Drug Free Grant 21	Build Learn Grow 2021- Beiger	Build Learn Grow 2021- LaSalle	Build Learn Grow 2022- Beiger	Build Learn Grow 2022- LaSalle	Come Back Stronger - Beiger 21	Dairy Optimization Fall 2021
Cash and investments - beginning	\$ 2,900	\$ 3,858	\$ -	\$ 36,101	\$ 61,082	\$ 225,777	\$ 228,531	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	36,101	-	170,019	148,506	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	61,082	55,758	80,025	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	36,101	61,082	225,777	228,531	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(36,101)	(61,082)	(225,777)	(228,531)	-	-
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	-	-	-	(36,101)	(61,082)	(225,777)	(228,531)	-	-
Cash and investments - ending	\$ 2,900	\$ 3,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	SJHS - Social/Emotional	PBIS Mental Health	Athletics-Tom Irons	Staff Appreciation	D. Heirman Estate Donation	C Lerner Donation MHS Science	Tom Irions Donation	MEF Golf Outing	Academic Comp- Unrestricted
Cash and investments - beginning	\$ 183,318	\$ 14,115	\$ 5,410	\$ 2,236	\$ 52,846	\$ 53,375	\$ -	\$ -	\$ 429
Receipts:									
Local sources	-	-	10,966	5,000	-	-	100,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	10,966	5,000	-	-	100,000	-	-
Disbursements:									
Instruction	-	632	9,971	-	-	4,855	3,669	-	-
Support services	109,276	-	-	6,898	2,160	-	-	-	-
Noninstructional services	-	-	6,405	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	50,000	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	109,276	632	16,376	6,898	2,160	4,855	53,669	-	-
Excess (deficiency) of receipts over (under) disbursements	(109,276)	(632)	(5,410)	(1,898)	(2,160)	(4,855)	46,331	-	-
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	(109,276)	(632)	(5,410)	(1,898)	(2,160)	(4,855)	46,331	-	-
Cash and investments - ending	\$ 74,042	\$ 13,483	\$ -	\$ 338	\$ 50,686	\$ 48,520	\$ 46,331	\$ -	\$ 429

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	MHS Robotics - Irons	MEF Fine Arts	Robotics K-6	Mishawaka Education Foundation	Celebration Support Staff	United Way - K Camps 2021	United Way - K Camps 2023	Alumni Plaza Brick Fundraiser	Health Fair
Cash and investments - beginning	\$ 10,234	\$ 11,843	\$ 496	\$ 13,020	\$ (12,376)	\$ -	\$ -	\$ 6,571	\$ 5,592
Receipts:									
Local sources	-	-	-	57,707	16,640	-	7,000	2,875	3,175
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	57,707	16,640	-	7,000	2,875	3,175
Disbursements:									
Instruction	2,641	-	-	46,639	-	-	7,000	-	-
Support services	-	-	-	5,643	17,401	-	-	125	2,482
Noninstructional services	-	-	-	5,000	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	2,641	-	-	57,282	17,401	-	7,000	125	2,482
Excess (deficiency) of receipts over (under) disbursements	(2,641)	-	-	425	(761)	-	-	2,750	693
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	3,982	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(3,982)	-
Total other financing sources (uses)	-	-	-	3,982	-	-	-	(3,982)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(2,641)	-	-	4,407	(761)	-	-	(1,232)	693
Cash and investments - ending	\$ 7,593	\$ 11,843	\$ 496	\$ 17,427	\$ (13,137)	\$ -	\$ -	\$ 5,339	\$ 6,285

SCHOOL CITY OF MISHAWAKA
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	ECA Clearing	Center of Excellence in Leader	Video Board Advertisement	This Counts Wellness Challenge '21	Aaron Leyes Scholarship	Staff Scholarship	MHS Scholarship	WM Stockberger Scholarship	Davidson Scholarship
Cash and investments - beginning	\$ (19,865)	\$ -	\$ 28,568	\$ -	\$ 6,625	\$ 4,427	\$ 76,536	\$ 36,823	\$ 19,198
Receipts:									
Local sources	132,030	3,000	65,000	-	157	101	8,281	912	464
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	132,030	3,000	65,000	-	157	101	8,281	912	464
Disbursements:									
Instruction	109,677	588	31,000	-	-	-	-	-	-
Support services	-	-	4,200	-	-	-	-	-	-
Noninstructional services	2,476	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	500	500	5,500	1,000	1,000
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	112,153	588	35,200	-	500	500	5,500	1,000	1,000
Excess (deficiency) of receipts over (under) disbursements	19,877	2,412	29,800	-	(343)	(399)	2,781	(88)	(536)
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	19,877	2,412	29,800	-	(343)	(399)	2,781	(88)	(536)
Cash and investments - ending	\$ 12	\$ 2,412	\$ 58,368	\$ -	\$ 6,282	\$ 4,028	\$ 79,317	\$ 36,735	\$ 18,662

SCHOOL CITY OF MISHAWAKA
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	Bernie/Dutch Thurston Scholarship	Fritz Scholarship	Colleen Lerner Davis Scholarship	Barry Hahaj Scholarship	Shelley Werner Scholarship	Dave Fisher Scholarship	AJ Ryor Scholarship	Benny Leonard Scholarship	Phenegar Scholarship
Cash and investments - beginning	\$ 54,456	\$ 21,605	\$ 24,628	\$ 12,118	\$ 1,932	\$ 5,959	\$ 3,170	\$ 5,618	\$ 14,705
Receipts:									
Local sources	1,348	525	602	1,985	49	151	3,114	131	350
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,348	525	602	1,985	49	151	3,114	131	350
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,500	1,000	1,000	1,000	-	-	500	500	1,000
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,500	1,000	1,000	1,000	-	-	500	500	1,000
Excess (deficiency) of receipts over (under) disbursements	(152)	(475)	(398)	985	49	151	2,614	(369)	(650)
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	(152)	(475)	(398)	985	49	151	2,614	(369)	(650)
Cash and investments - ending	\$ 54,304	\$ 21,130	\$ 24,230	\$ 13,103	\$ 1,981	\$ 6,110	\$ 5,784	\$ 5,249	\$ 14,055

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	Ruth Smith Scholarship	Tom Roberts Scholarship	Sue Artusi Scholarship	Brynn Bergin Scholarship	Marie Chadwick Scholarship	Emily Davidson/Jim Ganser Scholarship	Andy & Charlotte DeBroka Scholarship	Chelminiak Scholarship	Don Portalese Scholarship
Cash and investments - beginning	\$ 3,467	\$ 1,279	\$ 2,274	\$ 15,230	\$ 111,211	\$ 6,450	\$ 6,947	\$ 15,471	\$ 22,401
Receipts:									
Local sources	77	10	135	832	2,765	164	176	2,385	523
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>77</u>	<u>10</u>	<u>135</u>	<u>832</u>	<u>2,765</u>	<u>164</u>	<u>176</u>	<u>2,385</u>	<u>523</u>
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	500	1,000	1,000	500	2,500	-	-	1,000	2,000
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>500</u>	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>2,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(423)</u>	<u>(990)</u>	<u>(865)</u>	<u>332</u>	<u>265</u>	<u>164</u>	<u>176</u>	<u>1,385</u>	<u>(1,477)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>(423)</u>	<u>(990)</u>	<u>(865)</u>	<u>332</u>	<u>265</u>	<u>164</u>	<u>176</u>	<u>1,385</u>	<u>(1,477)</u>
Cash and investments - ending	<u>\$ 3,044</u>	<u>\$ 289</u>	<u>\$ 1,409</u>	<u>\$ 15,562</u>	<u>\$ 111,476</u>	<u>\$ 6,614</u>	<u>\$ 7,123</u>	<u>\$ 16,856</u>	<u>\$ 20,924</u>

SCHOOL CITY OF MISHAWAKA
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	Carol Wertz Murphy Scholarship	Brian Feyos Scholarship	John Anson Lutes Scholarship	John Danaher Scholarship	Ross Perri Scholarship	MHS Alumni Assoc Scholarship	Mary Nicholson Scholarship	Tammy Thomas Scholarship	Gregg Smith Memorial Scholarship
Cash and investments - beginning	\$ 4,583	\$ 5,418	\$ 60,282	\$ 3,158	\$ 864	\$ 1,551	\$ 471	\$ 14,046	\$ 898
Receipts:									
Local sources	105	126	1,529	46	11	1,016	471	6,388	414
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	105	126	1,529	46	11	1,016	471	6,388	414
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	500	500	-	1,500	500	1,000	-	3,000	500
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	500	500	-	1,500	500	1,000	-	3,000	500
Excess (deficiency) of receipts over (under) disbursements	(395)	(374)	1,529	(1,454)	(489)	16	471	3,388	(86)
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	(395)	(374)	1,529	(1,454)	(489)	16	471	3,388	(86)
Cash and investments - ending	\$ 4,188	\$ 5,044	\$ 61,811	\$ 1,704	\$ 375	\$ 1,567	\$ 942	\$ 17,434	\$ 812

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	Robert & Margie Smith	August E. Baetsle Memorial	Formative Assessment	Early Literacy Grant	Digital Learning Cadre 2024	B0349 - Fall 2021 Tech Loan	B0406-Fall 2022 CSL Technology Loan	State Medicaid	Secured School Safety Grant 2021-2022
Cash and investments - beginning	\$ 30,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (285,475)	\$ 655,505	\$ -
Receipts:									
Local sources	1,047	10,134	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	43,533	66,380	1,656	-	-	32,086	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,047	10,134	43,533	66,380	1,656	-	-	32,086	-
Disbursements:									
Instruction	-	-	14,174	66,380	-	-	18,578	4,633	-
Support services	-	-	29,359	-	1,656	-	201,347	7,183	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,500	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,500	-	43,533	66,380	1,656	-	219,925	11,816	-
Excess (deficiency) of receipts over (under) disbursements	(453)	10,134	-	-	-	-	(219,925)	20,270	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	505,400	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	505,400	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(453)	10,134	-	-	-	-	285,475	20,270	-
Cash and investments - ending	\$ 30,257	\$ 10,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,775	\$ -

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	Secured School Safety Grant 2022-2023	Secured School Safety Grant 2023-2024	STEM Grant 2022-2023	23-24 K-12 Robotics Comp Grt	Alternative Education	Early Intervention 2022- 2023	Non-English Speaking '21-'22	Non-English Speaking '22-'23	Career And Technical Performance
Cash and investments - beginning	\$ (32,792)	\$ -	\$ -	\$ -	\$ 25,170	\$ 4,115	\$ -	\$ 34,253	\$ 4,398
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	75,768	35,411	23,519	-	42,141	-	-	-	357
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	75,768	35,411	23,519	-	42,141	-	-	-	357
Disbursements:									
Instruction	-	-	20,265	41,332	78,738	4,115	-	35,099	-
Support services	42,976	35,411	3,254	-	-	-	-	74	-
Noninstructional services	-	-	-	-	-	-	-	(920)	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	42,976	35,411	23,519	41,332	78,738	4,115	-	34,253	-
Excess (deficiency) of receipts over (under) disbursements	32,792	-	-	(41,332)	(36,597)	(4,115)	-	(34,253)	357
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	32,792	-	-	(41,332)	(36,597)	(4,115)	-	(34,253)	357
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (41,332)	\$ (11,427)	\$ -	\$ -	\$ -	\$ 4,755

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	Teacher Appreciation Grant 2022	Teacher Appreciation Grant 2023	Comp Reading Grant 2023-2024	Gifted & Talented '21-'22	Gifted & Talented '22-'23	Gifted & Talented '23-'24	State Connectivity Grant	Career Ladders Grant	IN Learns SY 23- 24
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 12,716	\$ -	\$ 23,928	\$ 104	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	15,122	-	701,543
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	164,454	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	184,437	-	-	-	61,909	-	-	-
Total receipts	-	184,437	164,454	-	-	61,909	15,122	-	701,543
Disbursements:									
Instruction	-	184,199	151,935	-	-	-	-	-	472,335
Support services	-	-	19,338	-	12,716	36,864	-	104	16,474
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	184,199	171,273	-	12,716	36,864	-	104	488,809
Excess (deficiency) of receipts over (under) disbursements	-	238	(6,819)	-	(12,716)	25,045	15,122	(104)	212,734
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	-	238	(6,819)	-	(12,716)	25,045	15,122	(104)	212,734
Cash and investments - ending	\$ -	\$ 238	\$ (6,819)	\$ -	\$ -	\$ 25,045	\$ 39,050	\$ -	\$ 212,734

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	Title-I 2021- 2022	Title-I 2022- 2023	Title-I 2023- 2024	Special Ed K- 12(611)FY 2021	Special Ed K- 12(611)FY 2022	SPECIAL ED K- 12(611)FY 2023	SPECIAL ED K- 12(611)FY 2024	Special-Ed Preschool(619)F Y 2021	Special-Ed Preschool(619) FY 2022	Special-Ed Preschool(619) FY23
Cash and investments - beginning	\$ -	\$ (252,059)	\$ -	\$ -	\$ (44,431)	\$ (276,161)	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	373,851	1,249,296	-	44,431	1,036,177	1,145,760	2,314	-	49,479
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	373,851	1,249,296	-	44,431	1,036,177	1,145,760	2,314	-	49,479
Disbursements:										
Instruction	-	92,462	987,667	-	-	687,292	1,149,548	2,332	-	49,479
Support services	-	23,791	317,075	-	-	74,630	18,830	-	-	-
Noninstructional services	-	5,539	3,086	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	121,792	1,307,828	-	-	761,922	1,168,378	2,332	-	49,479
Excess (deficiency) of receipts over (under) disbursements	-	252,059	(58,532)	-	44,431	274,255	(22,618)	(18)	-	-
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	-	252,059	(58,532)	-	44,431	274,255	(22,618)	(18)	-	-
Cash and investments - ending	\$ -	\$ -	\$ (58,532)	\$ -	\$ -	\$ (1,906)	\$ (22,618)	\$ (18)	\$ -	\$ -

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	Special-Ed Preschool(619)F Y24	Title IV 2020- 2021	Title IV 2021- 2022 FFY 21	Title IV-A 2022- 2023 FFY 2022	Title IV-A 2023- 2024 FFY 2023	Federal Medicaid	Title II Part A 18- 19	Title II Part A FFY 2020	Title II Part A FFY 2021
Cash and investments - beginning	\$ -	\$ -	\$ (20,714)	\$ (8,647)	\$ -	\$ 2,273,317	\$ -	\$ -	\$ (2,923)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	9,387	-	27,610	70,618	11,052	232,968	313	-	14,138
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	9,387	-	27,610	70,618	11,052	232,968	313	-	14,138
Disbursements:									
Instruction	9,767	-	4,570	30,170	5,494	16,473	3,499	-	(2)
Support services	709	-	2,326	56,460	5,800	675,165	772	-	8,217
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	100,399	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	3,000
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	10,476	-	6,896	86,630	11,294	792,037	4,271	-	11,215
Excess (deficiency) of receipts over (under) disbursements	(1,089)	-	20,714	(16,012)	(242)	(559,069)	(3,958)	-	2,923
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	(1,089)	-	20,714	(16,012)	(242)	(559,069)	(3,958)	-	2,923
Cash and investments - ending	\$ (1,089)	\$ -	\$ -	\$ (24,659)	\$ (242)	\$ 1,714,248	\$ (3,958)	\$ -	\$ -

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

	Title II Part A FFY 2022	Title II Part A FFY 2023	Title III SY 2020- 2022 FFY20	Title III SY 2021- 2023 FFY21	Title III 2022- 2024 FFY22	Title III 2023- 2025 FFY23	American Rescue Plan- HCY II	American Rescue Plan 611 FY22	American Rescue Plan 619 FY22
Cash and investments - beginning	\$ (37,536)	\$ -	\$ -	\$ (218)	\$ (1,673)	\$ -	\$ (3,151)	\$ (42,139)	\$ (3,129)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	190,048	60,242	-	4,516	8,958	2,278	23,168	114,383	10,490
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	190,048	60,242	-	4,516	8,958	2,278	23,168	114,383	10,490
Disbursements:									
Instruction	23,147	-	-	4,042	5,400	2,155	2,234	56,361	6,378
Support services	128,627	40,243	-	-	1,700	87	18,483	2,725	-
Noninstructional services	-	-	-	256	185	36	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	13,158	983
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	151,774	40,243	-	4,298	7,285	2,278	20,717	72,244	7,361
Excess (deficiency) of receipts over (under) disbursements	38,274	19,999	-	218	1,673	-	2,451	42,139	3,129
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	38,274	19,999	-	218	1,673	-	2,451	42,139	3,129
Cash and investments - ending	\$ <u>738</u>	\$ <u>19,999</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(700)</u>	\$ <u>-</u>	\$ <u>-</u>

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

	ESSER III	ESSER II	GEER 2020	CARES Act- 2020-ESSER I	Payroll Clearing	Lunch Prepaid Clearing	Pre-Paid School Lunch Donation	Totals
Cash and investments - beginning	\$ (2,215,787)	\$ (753,999)	\$ -	\$ -	\$ 21,104	\$ 30,267	\$ 2,127	\$ 28,966,219
Receipts:								
Local sources	(24)	-	-	-	-	670,174	-	24,175,044
Intermediate sources	-	-	-	-	-	-	-	28
State sources	-	-	-	-	-	-	-	44,630,360
Federal sources	182,444	1,407,316	-	-	-	-	-	9,066,150
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	9,728,960	-	-	9,975,306
Total receipts	182,420	1,407,316	-	-	9,728,960	670,174	-	87,846,888
Disbursements:								
Instruction	111,452	614,167	-	-	-	-	-	33,160,257
Support services	721,318	39,150	-	-	-	-	-	27,131,341
Noninstructional services	913	-	-	-	-	669,324	-	4,727,050
Facilities acquisition and construction	2,330,387	-	-	-	-	-	-	4,805,711
Debt services	-	-	-	-	-	-	-	8,868,062
Nonprogrammed charges	-	-	-	-	9,749,383	-	-	17,700,040
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	3,164,070	653,317	-	-	9,749,383	669,324	-	96,392,461
Excess (deficiency) of receipts over (under) disbursements	(2,981,650)	753,999	-	-	(20,423)	850	-	(8,545,573)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	7,371,269
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	10,775,406
Transfers out	-	-	-	-	-	-	-	(10,775,406)
Total other financing sources (uses)	-	-	-	-	-	-	-	7,371,269
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(2,981,650)	753,999	-	-	(20,423)	850	-	(1,174,304)
Cash and investments - ending	\$ (5,197,437)	\$ -	\$ -	\$ -	\$ 681	\$ 31,117	\$ 2,127	\$ 27,791,915

SCHOOL CITY OF MISHAWAKA
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 10,114,619</u>	<u>\$ 5,408,291</u>

SCHOOL CITY OF MISHAWAKA
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Mishawaka 2001 School BLDG Corp (First Mortgage Bonds Series 2017)	Capital Referendum 2017	\$ 1,143,500	04/11/17	12/31/32
Mishawaka 2001 School BLDG Corp (First Mortgage Bonds Series 2018)	\$5M facilities scoreboard plaza	364,000	07/12/18	12/31/37
Mishawaka 2001 School BLDG Corp (First Mortgage Bonds Series 2019)	Traffic plan building renovations carpet	623,500	06/30/20	12/31/28
Mishawaka 2001 School BLDG Corp (First Mortgage Bonds Series 2022 A)	Bldg repairs renovations carpet asphalt tennis c	265,500	06/30/23	12/31/41
Mishawaka 2001 School BLDG Corp (First Mortgage Bonds Series 2022 B)	Bldg repairs renovations carpet asphalt tennis c	265,500	06/30/23	12/31/41
Mishawaka 2001 School BLDG Corp (First Mortgage Refunding Bonds Series 2016)	Building Renovation - MHS	<u>978,000</u>	12/31/06	12/31/25
Total governmental activities		<u>3,640,000</u>		
Total of annual lease payments		<u>\$ 3,640,000</u>		

Type	Description of Debt	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	Energy Savings - 2011	\$ 470,000	\$ 310,000
General Obligation Bonds	Go Bond Series 2023 A	2,780,000	1,400,000
General Obligation Bonds	Go Bond Series 2023 B	2,775,000	1,400,000
Notes and Loans Payable	CSF Loan: A0524	93,750	37,500
Notes and Loans Payable	CSF Loan: A0568	126,667	126,667
Notes and Loans Payable	CSF Loan: A0807	205,200	21,600
Notes and Loans Payable	CSF Loan: B0118	44,795	44,795
Notes and Loans Payable	CSF Loan: B0165	152,730	101,820
Notes and Loans Payable	CSF Loan: B0208	154,973	103,315
Notes and Loans Payable	CSF Loan: B0249	256,600	102,640
Notes and Loans Payable	CSF Loan: B0290	252,781	101,112
Notes and Loans Payable	CSF Loan: B0314	357,624	102,178
Notes and Loans Payable	CSF Loan: B0349	464,253	103,167
Notes and Loans Payable	CSF Loan: B0406	505,400	101,080
Notes and Loans Payable	CSF Loan: C0001	230,950	14,900
Notes and Loans Payable	CSF Loan: C0016	750,000	100,000
Other	Energy Savings - 2011 (QZAB)	<u>135,000</u>	<u>90,000</u>
Total governmental activities		<u>9,755,723</u>	<u>4,260,774</u>
Totals		<u>\$ 9,755,723</u>	<u>\$ 4,260,774</u>

OTHER REPORTS

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