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

FINANCIAL STATEMENT AND
FEDERAL COMPLIANCE AUDIT REPORT
OF

MARION COMMUNITY SCHOOLS
GRANT COUNTY, INDIANA

July 1, 2021 to June 30, 2023

FILED
03/27/2024

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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March 27, 2024

To: The Officials of the Marion Community Schools
Marion Community Schools
Grant County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the Marion Community Schools. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2023. Per the *Independent Auditor's Report,* the financial statement referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2023, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2021 to June 30, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 62 through 66. Please the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 67 through 68.

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

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

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

Tammy R. White

Tammy R. White, CPA
Deputy State Examiner

MARION COMMUNITY SCHOOLS

Grant County, Indiana

FINANCIAL STATEMENT

As of June 30, 2023, and for the
period of July 1, 2021 through June 30, 2023

MARION COMMUNITY SCHOOLS
Grant County, Indiana

FINANCIAL STATEMENT
As of June 30, 2023, and for the
period of July 1, 2021 through June 30, 2023

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MARION COMMUNITY SCHOOLS
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2021 through June 30, 2023

Office	Official	Term
Treasurer	Troy Cloum	07-01-21 to 06-30-23
Superintendent of Schools	Brad Lindsay	07-01-21 to 08-10-21
	Keith Burke	08-11-21 to 06-30-23
President of the School Board	Serafina Salamo	07-01-21 to 12-31-21
	Alan Beck	01-01-22 to 12-31-22
	Dana Gault	01-01-23 to 06-30-23

Crowe

Crowe LLP
Independent Member Crowe Global

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Marion Community Schools
Grant County, Indiana

Report on the Audit of the Financial Statement

Opinions

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the Marion Community Schools (the School Corporation) as of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2023, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2021 through June 30, 2023 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2023, or changes in net position for the period of July 1, 2021 through June 30, 2023.

Basis for Opinion

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

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

As described in Note 1 to the financial statement, the financial statement is prepared by the School Corporation on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

(Continued)

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

Supplementary Information

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

(Continued)

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

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards,* we have also issued our report dated March 25, 2024 on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

Crowe LLP

Crowe LLP

Indianapolis, Indiana
March 25, 2024

MARION COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Education	$ 10,905,107	$ 30,082,356	$ 23,753,584	$ (3,925,287)	$ 13,308,592	$ 30,853,493	$ 24,916,086	$ (5,104,925)	$ 14,141,074
Debt Service Fund	702,452	3,805,724	3,259,500	-	1,248,676	4,086,890	3,980,500	-	1,355,066
Severance/Debt Service Fund	244,333	1,395,626	1,279,643	-	360,316	1,252,789	1,282,867	-	330,238
Operations	2,426,034	5,267,118	11,369,273	4,284,559	608,438	5,556,163	10,036,830	4,436,908	564,679
Rainy Day	3,000,000	-	-	-	3,000,000	-	501,585	550,000	3,048,415
Energy Conserv Proj 1	133,438	-	12,451	-	120,987	-	120,987	-	-
Energy Conserv Proj 2	177,357	-	-	-	177,357	-	177,358	-	(1)
Energy Conserv Proj 2B	82,611	-	20,738	-	61,873	-	61,873	-	-
Energy Conserv Proj 3	5,443,676	-	4,662,498	-	781,178	-	786,717	-	(5,539)
Energy Conserv Proj 4	4,820,679	-	4,327,890	-	492,789	-	492,789	-	-
Energy Conserv Proj 5	1,782,856	6,500	141,906	-	1,647,450	-	1,471,540	-	175,910
Energy Conserv Proj 6	-	-	3,656,310	2,950,918	(705,392)	-	2,191,139	2,896,531	-
G0 Bond Series 2023	-	-	-	-	-	-	1,154,288	3,643,193	2,488,905
School Lunch	1,556,308	2,349,807	2,447,919	-	1,458,196	3,442,088	2,976,765	(10)	1,923,509
Textbook Rental	13,247	263,933	678,439	-	(401,259)	203,587	979,378	-	(1,177,050)
Excess Levy Fund	(10)	-	-	-	(10)	-	-	-	(10)
Little Giants Tuition	19,790	20,075	-	-	39,865	20,200	11,975	-	48,090
Early Intervention Grant	-	3	-	-	3	-	3	-	-
Lilly Endowment 17/18	117,785	-	-	-	117,785	-	117,786	-	(1)
Hall Of Distinction	483	2,500	4,228	-	(1,245)	-	-	-	(1,245)
In & Out Account	36,667	67,956	59,825	-	44,798	232,978	122,438	-	155,338
Mac Grant Henson	500	-	229	-	271	-	-	-	271
Gc Prevent Child Abuse 2020	393	-	-	-	393	-	-	-	393
Cie Grant	7,405	-	6,909	-	496	-	-	-	496
Mhs Alumni Arena Project 2020	735	-	-	-	735	-	-	-	735
Via Cu Grant Frances Slocum 19	150	-	-	-	150	-	-	-	150
Dollar General/ Mcculloch Jr.	3,000	-	-	-	3,000	-	64	-	2,936
High Ability Elementary	449	-	-	-	449	-	-	-	449
Justice Library	8,515	-	2,438	-	6,077	-	1,625	-	4,452

(Continued)

MARION COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Mhs Robotics Alumni Grant	$ (3,954)	$ -	$ -	$ -	$ (3,954)	$ -	$ -	$ -	$ (3,954)
Griffin Bequest Fund	5,214	-	-	-	5,214	-	-	-	5,214
Mueller Donatation/ Riverview	18	-	-	-	18	-	-	-	18
Dollar General/ Frances Slocum	3,378	-	-	-	3,378	-	-	-	3,378
Dollar General/ Allen	2,094	-	-	-	2,094	-	609	-	1,485
United Way Stem	-	3,000	-	-	3,000	-	-	-	3,000
Special Olympics Indiana Inc	-	-	-	-	-	500	500	-	-
Insurance Claims Payment Mccul	3,531	-	-	-	3,531	-	-	-	3,531
Dollar General/Tucker	468	-	-	-	468	-	468	-	-
Friends Of Asherwood Project	6,890	-	-	-	6,890	-	-	-	6,890
Ap Computer Science Principles	-	-	-	-	-	5,000	-	-	5,000
Dollar General Abe Literacy	10,000	-	9,994	-	6	10,000	6	-	10,000
Social Workers Fund Raisers	852	-	-	-	852	-	-	-	852
M J Lowe Bequest Ptd	92,986	-	-	-	92,986	-	28	-	92,958
Allen Family Assistance	555	-	310	-	245	-	514	400	131
Mary Clark Hanley Awards	3,180	1,500	-	-	4,680	1,490	-	-	6,170
Misc Scholarships	(500)	750	1,000	-	(750)	750	1,250	-	(1,250)
Lon Tuin Memorial Scholarship	-	-	-	-	-	1,000	1,000	-	-
Preschool Private Donations	675	331	334	-	672	76	548	-	200
Clothes For Kids	(29)	-	(29)	-	-	-	-	-	-
Charles Math Scholar Ptd	35,594	-	2,251	-	33,343	-	1,000	-	32,343
Dick Lootens Scholarship New	4,748	-	500	-	4,248	-	-	-	4,248
Mark Longnecker Scholr Ptd New	3,591	-	-	-	3,591	-	250	-	3,341
Early Intervention Grant 9/17	10,523	-	-	-	10,523	-	10,523	-	-
Formative Assessment Grant	51,715	-	36,732	-	14,983	49,485	42,309	-	22,159
Special Education Excess Cost	(135,110)	370,397	340,594	-	(105,307)	289,653	453,276	-	(268,930)
On My Way Pre K	168,169	342,513	241,490	-	269,192	423,829	354,526	-	338,495
Dart Grant 2020	1,866	-	1,866	-	-	-	-	-	-
2023 Dart	-	1,300	-	-	1,300	-	1,273	-	27

(Continued)

MARION COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Secured School Safety Grant	$ (37,211)	$ 62,187	$ 56,149	$ -	$ (31,173)	$ 88,198	$ 88,198	$ -	$ (31,173)
Mcculloch Stem Grant	-	30,181	30,181	-	-	-	-	-	-
Stem Grant 22-23	-	-	500	-	(500)	39,230	54,694	-	(15,964)
Alternative Education Fnd Ytd	(102,626)	28,488	57,881	-	(132,019)	30,203	17,189	117,847	(1,158)
Early Intervention 20-21	411	-	411	-	-	-	-	-	-
Early Intervention 21-22	-	12,453	12,629	-	(176)	-	(176)	-	-
Early Intervention 22-23	-	-	-	-	-	10,578	10,578	-	-
Nesp 21-22	-	66,326	38,147	-	28,179	-	28,179	-	-
Nesp 22-23	-	-	-	-	-	51,212	49,420	-	1,792
Non-English Speaking 9/30/19	(6,348)	-	-	-	(6,348)	-	(6,348)	-	-
Nesp 19-20	996	-	-	-	996	-	996	-	-
Nesp 20-21	28,584	-	28,584	-	-	-	-	-	-
State Connectivity Old	2,073	-	-	-	2,073	-	-	-	2,073
Career & Technical Performance	859	-	-	-	859	1,100	-	-	1,959
Teacher Appreciation Grant	5,980	-	-	-	5,980	-	-	-	5,980
Teacher Performance Awards	3,191	-	-	-	3,191	-	-	-	3,191
Tag 2020	(179)	179	-	-	-	-	-	-	-
Tag 2021	-	131,468	127,606	-	3,862	129,489	16,295	-	117,056
High Ability	35,192	40,491	37,238	-	38,445	36,532	25,637	-	49,340
State Connectivity	70,160	9,780	13,850	-	66,090	1,642	2,081	-	65,651
Pbis/Grant Blackford	1,878	367	-	-	2,245	-	-	-	2,245
Allen Come Back Stronger	13,940	-	13,940	-	-	-	-	-	-
Frances Slocum Come Back Stron	23,463	-	23,463	-	-	-	-	-	-
Kendall Come Back Stronger	8,766	-	8,766	-	-	-	-	-	-
Riverview Come Back Stronger	18,576	-	18,576	-	-	-	-	-	-
Title I Sig Frances Slocum Fy23	-	-	-	-	-	-	75,791	-	(75,791)
Title I Sig Mcculloch Fy23	-	-	-	-	-	-	81,605	-	(81,605)
Title I Sig Mcculloch 20-21	(12,914)	43,749	30,835	-	-	-	-	-	-
T-I Delinquent 9/30/19	(177)	-	-	-	(177)	-	(177)	-	-

(Continued)

MARION COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
T-I Delinquent 09/20	$ (24,970)	$ 24,970	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Title I D 20-21	(77,945)	97,758	19,813	-	-	-	-	-	-
Title I Part D 21-22	-	22,643	28,681	-	(6,038)	40,745	34,707	-	-
Title I Part D 22-23	-	-	-	-	-	19,648	21,969	-	(2,321)
Title I 9/30/19	(3,153)	-	-	-	(3,153)	-	(3,153)	-	-
T-I Basic 09/20	(98)	-	-	-	(98)	-	(98)	-	-
Title 1 20-21	(961,307)	1,344,144	382,837	-	-	-	-	-	-
Title I Basic 21-22	-	775,274	1,360,683	-	(585,409)	1,205,398	619,989	-	-
Title I Basic 22-23	-	-	-	-	-	1,210,969	1,401,531	-	(190,562)
Mckinney Vento Carryover	(2,798)	1,667	11,709	-	(12,840)	12,840	-	-	-
Mckinney-Vento 21-22	-	-	20,402	-	(20,402)	20,402	-	-	-
Mckinney-Vento 22-23	-	-	-	-	-	6,009	12,100	-	(6,091)
Stewart Mckinney 101-165 9/19	(4,899)	-	-	-	(4,899)	4,899	-	-	-
Idea Part 611 19-21	(259,423)	406,660	147,237	-	-	-	-	-	-
Idea Part B 611 20-22	(196,571)	356,044	547,602	-	(388,129)	429,449	41,320	-	-
Idea Part B 619 20-22	(92)	19,277	21,021	-	(1,836)	25,103	23,267	-	-
Idea Part B 9/18 New	(10,954)	-	-	-	(10,954)	-	-	(1,059)	(12,013)
Idea Part B 611 21-23	-	244,933	356,554	-	(111,621)	731,761	715,006	-	(94,866)
Idea Part B 611 22-24	-	-	-	-	-	244,936	368,458	-	(123,522)
Idea Part B 619 Pk 21-23	-	2,525	5,047	-	(2,522)	29,927	31,288	-	(3,883)
Idea Part B Pk 22-24	-	-	-	-	-	9,978	16,919	-	(6,941)
Idea Preschool 9/18	(1,059)	-	-	-	(1,059)	-	-	1,059	-
Adult Basic Education 07/20	(66,904)	284,043	264,148	-	(47,009)	253,269	257,596	-	(51,336)
Adult Ed Tech Grant 2023	-	-	-	-	-	5,000	5,000	-	-
T-Iv Part A 5800	(749)	-	-	-	(749)	749	-	-	-
Title Iv Part A 19-21	(33,439)	54,527	33,862	-	(12,774)	13,465	691	-	-
Title Iv 20-22	-	-	80,993	-	(80,993)	146,299	65,306	-	-
Title Iv Part A 21-23	-	-	67	-	(67)	58,422	97,036	-	(38,681)
Title Iv Part A 22-24	-	-	-	-	-	-	28,685	-	(28,685)

(Continued)

MARION COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Carl Perkins 20-21	$ (14,709)	$ 24,414	$ 9,705	$ -	$ -	$ -	$ -	$ -	$ -
Perkins Assessment 20-21	(2,236)	2,236	-	-	-	-	-	-	-
Perkins Leadership 20-21	(972)	972	-	-	-	-	-	-	-
Perkins 21-22	-	149,414	179,174	-	(29,760)	157,759	202,404	-	(74,405)
Perkins Assessment 21-22	-	702	702	-	-	-	600	-	(600)
Headstart 21-22	417	544,929	636,929	-	(91,583)	1,249,669	1,245,789	-	(87,703)
Headstart T & Ta 21-22	-	2,317	3,173	-	(856)	20,887	28,211	-	(8,180)
Headstart 20-21	(73,029)	697,054	624,025	-	-	-	-	-	-
Headstart T&Ta 20-21	(3,000)	18,377	15,377	-	-	-	-	-	-
Head Start Covid 2	-	21,112	22,122	-	(1,010)	16,810	15,800	-	-
Headstart Arp	-	27,424	41,708	-	(14,284)	73,335	59,051	-	-
Headstart 11/30/18	(86)	-	-	-	(86)	-	(86)	-	-
Headstart T&Ta 11/30/19 New	(224)	-	-	-	(224)	-	-	224	-
Medicaid Reimbursement/Federal	36,751	42,571	22,167	(5,799)	51,356	90,623	18,822	-	123,157
T-Ii 19-21	(62,666)	202,573	142,430	-	(2,523)	6,018	3,495	-	-
Title Ii 20-22	-	130,436	226,949	-	(96,513)	173,178	76,665	-	-
Title Ii 21-23	-	-	-	-	-	131,651	231,552	-	(99,901)
Title Ii 22-24	-	-	-	-	-	-	55,516	-	(55,516)
Rlis 19-21	(25,314)	50,907	25,593	-	-	-	-	-	-
Rlis 20-22	-	27,636	51,561	-	(23,925)	54,373	30,448	-	-
Rlis 21-23	-	-	-	-	-	18,475	35,975	-	(17,500)
Title Iii 19-21	(4,774)	3,247	(1,366)	-	(161)	102	(59)	-	-
Title Iii 20-22	(1,099)	15,927	18,176	-	(3,348)	5,808	2,460	-	-
Title Iii 21-23	-	-	849	-	(849)	-	543	-	(1,392)
Arp Idea 611	-	-	-	-	-	200,503	213,246	-	(12,743)
Arp Idea 619 Preschool	-	-	-	-	-	-	599	-	(599)
ESSER III	(25,851)	4,034,127	4,819,919	-	(811,643)	3,785,834	4,005,401	(274,979)	(1,306,189)
ESSER II	(1,691,040)	4,661,392	19,434	(2,950,918)	-	2,621,552	-	(2,621,552)	-
Employability Skills And Innovat	-	-	-	-	-	40,000	80,000	-	(40,000)

(Continued)

MARION COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
GEER I	$ (373,715)	$ 591,603	$ 222,161	$ -	$ (4,273)	$ 133,275	$ 129,002	$ -	$ -
ESSER I	(87,613)	615,523	848,059	-	(320,149)	392,527	72,378	-	-
Student Lunch Clearing Account	3,500	(534)	329	-	2,637	476	(127)	-	3,240
Federal Withholding Tax	-	2,335,365	2,335,365	-	-	2,102,732	2,102,732	960	960
Oasdi & Medicare For Non-Cert	-	794,581	794,581	-	-	834,854	834,854	126	126
Oasdi & Medicare Certified	-	1,183,379	1,183,379	-	-	1,196,410	1,196,330	8,497	8,577
State And County Tax	113,557	1,483,329	1,471,273	-	125,613	1,509,640	1,506,699	(1,997)	126,557
Public Employees Retirement	12,189	39,968	39,993	-	12,164	33,001	34,154	(6,122)	4,889
Teachers Retirement	776	21,971	22,560	-	187	13,101	12,652	200	836
Annuities	-	625,276	625,226	-	50	593,182	592,861	(206)	165
Teacher Health Insurance	(305,313)	518,911	597,319	-	(383,721)	584,357	633,291	443,967	11,312
Vison Insurance	(537)	5,711	5,566	-	(392)	5,797	6,502	831	(266)
Health Insurance All Others	328,399	336,425	257,947	-	406,877	357,137	305,317	(426,823)	31,874
Life Insurance	44	491	510	-	25	649	2	(357)	315
United Fund	-	306	306	-	-	-	-	-	-
Alumni Association Contributio	-	2,482	2,482	-	-	1,616	1,616	15	15
A/P Payroll	-	56,646	51,206	-	5,440	39,350	38,264	(2,703)	3,823
Af Short Term Dis	(337)	-	-	-	(337)	59	-	-	(278)
Af Long Term Dis	167	8,777	8,818	-	126	9,269	9,344	-	51
Af Crit Ill	(187)	12,276	12,394	-	(305)	16,583	16,826	-	(548)
Af Pre Tax Sup	(3,384)	110,128	110,331	-	(3,587)	109,462	120,207	-	(14,332)
Af Texas Life	886	77,499	76,342	-	2,043	78,620	81,303	-	(640)
Af Life Ins	(681)	44,662	45,045	-	(1,064)	46,125	47,610	-	(2,549)
Af Youth Life Ins	(94)	1,218	1,064	-	60	1,122	753	-	429
Af Post Tax Cancer	3,028	19,358	19,624	-	2,762	14,447	9,858	-	7,351
Out Pocket Medical Sect.125	32	7,570	7,610	-	(8)	9,665	12,465	-	(2,808)
Child Care Section 125	284	-	-	-	284	8,675	850	-	8,109
Teacher Dental	(5,630)	39,584	42,030	-	(8,076)	41,846	23,447	9,107	19,430
Dental All Others	(1,446)	20,045	22,861	-	(4,262)	20,567	37,838	5,389	(16,144)

(Continued)

MARION COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Garnishment/ Wage Assignment	$ -	$ 31,143	$ 31,000	$ -	$ 143	$ 42,535	$ 42,804	$ (365)	$ (491)
Child Support State Filed	-	14,345	14,025	-	320	13,120	13,120	(320)	-
Annual Child Support Court Fee	110	550	495	-	165	275	275	(165)	-
Ltd Insurance (Ista)	664	2,117	2,323	-	458	3,044	544	-	2,958
Ymca	-	28,446	26,237	-	2,209	29,997	29,997	(2,209)	-
Hsa Employee Contribution	-	252,676	251,715	-	961	264,252	261,748	(961)	2,504
Aflac Pre Tax	4,655	26,175	24,162	-	6,668	21,032	25,122	-	2,578
Aflac Post Tax Contributions	3,931	24,933	23,016	-	5,848	21,636	24,627	-	2,857
Sunlife Std	5,420	30,597	27,547	-	8,470	23,015	22,671	-	8,814
Sunlife Vol Term Life	1,029	27,257	26,855	-	1,431	32,451	30,897	-	2,985
Wellness Reward Benefit	-	-	-	-	-	1,250	-	-	1,250
Commerce Bank	-	1,256,659	1,288,288	-	(31,629)	917,430	855,058	-	30,743
Totals	$ 27,992,569	$ 69,346,738	$ 77,476,905	$ 353,473	$ 20,215,875	$ 69,458,581	$ 71,874,575	$ 3,670,501	$ 21,470,382

See notes to financial statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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

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

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

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

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

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

NOTE 2 - BUDGETS

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

NOTE 3 - PROPERTY TAXES

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

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

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

(Continued)

NOTE 5 - RISK MANAGEMENT

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters. These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

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

NOTE 6 - CASH BALANCE DEFICITS

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2022, and 2023. The deficits in Energy Conserv Proj 3, Textbook Rental, Excess Levy Fund, Teacher Health Insurance, Vison Insurance, Af Short Term Dis, AF Cirt III, Af Pre Tax Sup, Af Texas Lif, Af Line Ins, Out of Pocket Medical Sect. 125, Teacher Dental, Dental All others, Garnishment/Wage Assignment, and Commerce Bank funds are the result of disbursements exceeding receipts due to under-estimating current requirements for the funds. These deficits will be repaid from future receipts.

NOTE 7 - BUILDING CORPORATION

The School Corporation has entered into a series of capital leases with the Marion High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments for the period July 1, 2021 through June 30, 2022 totaled $3,295,500. Lease payments for the period July 1, 2022 through June 30, 2023 totaled $3,980,500.

NOTE 8 - PENSION PLANS

Public Employees' Retirement Fund

Plan Description

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

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

(Continued)

NOTE 8 - PENSION PLANS (Continued)

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

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

Financial Report

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

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

Contributions

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

Teachers' Retirement Fund

Plan Descriptions

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

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

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

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

(Continued)

NOTE 8 - PENSION PLANS (Continued)

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

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

Financial Report

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

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

Contributions

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

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

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

(Continued)

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

The School Corporation provides to eligible retirees and their spouses the following benefits:

Teachers - Years of Service

Teachers with a minimum of 10 years of service with the School Corporation receive $200 per year of service. Such payments are made to the eligible employee's 403(b) account.

Teachers - Unused Sick Leave

Teachers with a minimum of 10 years of service with the School Corporation receive $20 per day of accumulated personal illness leave up to a maximum 90 days. Such payments are made to the eligible employee's 403(b) account.

Classified Employees - Retirement Benefit

Employees with a minimum of 10 years of service with the School Corporation will receive a retirement benefit at the time they retire, provided they are at least age 50 at the time of their retirement. Said retirement benefit will be 17 percent of the salary schedule in effect on June 30, 2011, with an additional 1 percent for each year of service over 10.

The retirement benefit for eligible employees will not increase for any years of service after June 30, 2011. Any changes in the salary structure that take place following June 30, 2011, will not be used to calculate these retirement benefits. Employees with less than 10 years of service to the School Corporation before July 1, 2011, and employees hired on or after April 13, 2011, will not be eligible for these benefits. Such payments will be made to the eligible employee's 403(b) account.

These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

OTHER INFORMATION (Unaudited)

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

	Education	Debt Service Fund	Severance/Debt Service Fund	Operations	Rainy Day	Energy Conserv Proj 1	Energy Conserv Proj 2	Energy Conserv Proj 2B	Energy Conserv Proj 3	Energy Conserv Proj 4	Energy Conserv Proj 5	Energy Conserv Proj 6	School Lunch
Cash and investments - beginning	$ 10,905,107	$ 702,452	$ 244,333	$ 2,426,034	$ 3,000,000	$ 133,438	$ 177,357	$ 82,611	$ 5,443,676	$ 4,820,679	$ 1,782,856	$ -	$ 1,556,308
Receipts:													
Local sources	270,833	3,805,724	1,395,626	5,244,254	-	-	-	-	-	-	6,500	-	24,535
Intermediate sources	-	-	-	14,271	-	-	-	-	-	-	-	-	-
State sources	29,811,523	-	-	7,293	-	-	-	-	-	-	-	-	19,567
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	2,305,465
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,300	-	-	-	-	-	-	-	-	240
Total receipts	30,082,356	3,805,724	1,395,626	5,267,118	-	-	-	-	-	-	6,500	-	2,349,807
Disbursements:													
Instruction	16,621,534	-	-	-	-	-	-	-	-	-	-	-	-
Support services	6,484,967	-	-	10,585,896	-	-	-	-	25,000	25,000	25,000	-	3,656
Noninstructional services	647,083	-	-	675	-	-	-	-	-	-	-	-	2,415,101
Facilities acquisition and construction	-	-	-	782,702	-	12,451	-	20,738	4,637,498	4,302,890	116,906	3,656,310	29,162
Debt services	-	3,259,500	1,279,643	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	23,753,584	3,259,500	1,279,643	11,369,273	-	12,451	-	20,738	4,662,498	4,327,890	141,906	3,656,310	2,447,919
Excess (deficiency) of receipts over disbursements	6,328,772	546,224	115,983	(6,102,155)	-	(12,451)	-	(20,738)	(4,662,498)	(4,327,890)	(135,406)	(3,656,310)	(98,112)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	43,816	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	309,657	-	-	-	-	-	-	-	-	-
Transfers in	526,885	-	-	4,452,172	-	-	-	-	-	-	-	2,950,918	-
Transfers out	(4,452,172)	-	-	(521,086)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,925,287)	-	-	4,284,559	-	-	-	-	-	-	-	2,950,918	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,403,485	546,224	115,983	(1,817,596)	-	(12,451)	-	(20,738)	(4,662,498)	(4,327,890)	(135,406)	(705,392)	(98,112)
Cash and investments - ending	$ 13,308,592	$ 1,248,676	$ 360,316	$ 608,438	$ 3,000,000	$ 120,987	$ 177,357	$ 61,873	$ 781,178	$ 492,789	$ 1,647,450	$ (705,392)	$ 1,458,196

(Continued)

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

	Textbook Rental	Excess Levy Fund	Little Giants Tuition	Early Intervention Grant	Lilly Endowment 17/18	Hall Of Distinction	In & Out Account	Mac Grant Henson	Gc Prevent Child Abuse 2020	Cie Grant	Mhs Alumni Arena Project 2020	Via Cu Grant Frances Slocum 19	Dollar General/ Mcculloch Jr.
Cash and investments - beginning	$ 13,247	$ (10)	$ 19,790	$ -	$ 117,785	$ 483	$ 36,667	$ 500	$ 393	$ 7,405	$ 735	$ 150	$ 3,000
Receipts:													
Local sources	62,332	-	20,075	3	-	2,500	67,956	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	201,601	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	263,933	-	20,075	3	-	2,500	67,956	-	-	-	-	-	-
Disbursements:													
Instruction	-	-	-	-	-	-	-	229	-	6,909	-	-	-
Support services	678,439	-	-	-	-	4,228	59,825	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	678,439	-	-	-	-	4,228	59,825	229	-	6,909	-	-	-
Excess (deficiency) of receipts over disbursements	(414,506)	-	20,075	3	-	(1,728)	8,131	(229)	-	(6,909)	-	-	-
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(414,506)	-	20,075	3	-	(1,728)	8,131	(229)	-	(6,909)	-	-	-
Cash and investments - ending	$ (401,259)	$ (10)	$ 39,865	$ 3	$ 117,785	$ (1,245)	$ 44,798	$ 271	$ 393	$ 496	$ 735	$ 150	$ 3,000

(Continued)

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

	High Ability Elementary	Justice Library	Mhs Robotics Alumni Grant	Griffin Bequest Fund	Mueller Donatation/ Riverview	Dollar General/ Frances Slocum	Dollar General/ Allen	United Way Stem	Special Olympics Indiana Inc	Insurance Claims Payment Mccul	Dollar General/Tucker	Friends Of Asherwood Project
Cash and investments - beginning	$ 449	$ 8,515	$ (3,954)	$ 5,214	$ 18	$ 3,378	$ 2,094	$ -	$ -	$ 3,531	$ 468	$ 6,890
Receipts:												
Local sources	-	-	-	-	-	-	-	3,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	3,000	-	-	-	-
Disbursements:												
Instruction	-	2,438	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,438	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(2,438)	-	-	-	-	-	3,000	-	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,438)	-	-	-	-	-	3,000	-	-	-	-
Cash and investments - ending	$ 449	$ 6,077	$ (3,954)	$ 5,214	$ 18	$ 3,378	$ 2,094	$ 3,000	$ -	$ 3,531	$ 468	$ 6,890

(Continued)

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

	Dollar General Abe Literacy	Social Workers Fund Raisers	M J Lowe Bequest Ptd	Allen Family Assistance	Mary Clark Hanley Awards	Misc Scholarships	Preschool Private Donations	Clothes For Kids	Charles Math Scholar Ptd	Dick Lootens Scholarship New	Mark Longnecker Scholr Ptd New	Early Intervention Grant 9/17
Cash and investments - beginning	$ 10,000	$ 852	$ 92,986	$ 555	$ 3,180	$ (500)	$ 675	$ (29)	$ 35,594	$ 4,748	$ 3,591	$ 10,523
Receipts:												
Local sources	-	-	-	-	1,500	750	331	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,500	750	331	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	305	-	-	-	-	-
Support services	-	-	-	310	-	-	29	(29)	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	9,994	-	-	-	-	1,000	-	-	2,251	500	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,994	-	-	310	-	1,000	334	(29)	2,251	500	-	-
Excess (deficiency) of receipts over disbursements	(9,994)	-	-	(310)	1,500	(250)	(3)	29	(2,251)	(500)	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,994)	-	-	(310)	1,500	(250)	(3)	29	(2,251)	(500)	-	-
Cash and investments - ending	$ 6	$ 852	$ 92,986	$ 245	$ 4,680	$ (750)	$ 672	$ -	$ 33,343	$ 4,248	$ 3,591	$ 10,523

(Continued)

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

	Formative Assessment Grant	Special Education Excess Cost	On My Way Pre K	Dart Grant 2020	2023 Dart	Secured School Safety Grant	Mcculloch Stem Grant	Stem Grant 22-23	Alternative Education Fnd Ytd	Early Intervention 20-21	Early Intervention 21-22	Nesp 21-22	Non-English Speaking 9/30/19
Cash and investments - beginning	$ 51,715	$ (135,110)	$ 168,169	$ 1,866	$ -	$ (37,211)	$ -	$ -	$ (102,626)	$ 411	$ -	$ -	$ (6,348)
Receipts:													
Local sources	-	-	3,000	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	370,397	339,513	-	1,300	62,187	30,181	-	28,488	-	12,453	66,326	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	370,397	342,513	-	1,300	62,187	30,181	-	28,488	-	12,453	66,326	-
Disbursements:													
Instruction	-	340,594	209,708	-	-	-	26,231	-	57,881	411	12,629	38,147	-
Support services	36,732	-	4,912	-	-	1,210	3,950	500	-	-	-	-	-
Noninstructional services	-	-	26,870	1,866	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	54,939	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	36,732	340,594	241,490	1,866	-	56,149	30,181	500	57,881	411	12,629	38,147	-
Excess (deficiency) of receipts over disbursements	(36,732)	29,803	101,023	(1,866)	1,300	6,038	-	(500)	(29,393)	(411)	(176)	28,179	-
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(36,732)	29,803	101,023	(1,866)	1,300	6,038	-	(500)	(29,393)	(411)	(176)	28,179	-
Cash and investments - ending	$ 14,983	$ (105,307)	$ 269,192	$ -	$ 1,300	$ (31,173)	$ -	$ (500)	$ (132,019)	$ -	$ (176)	$ 28,179	$ (6,348)

(Continued)

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

	Nesp 19-20	Nesp 20-21	State Connectivity Old	Career & Technical Performance	Teacher Appreciation Grant	Teacher Performance Awards	Tag 2020	Tag 2021	High Ability	State Connectivity	Pbis/Grant Blackford	Allen Come Back Stronger	Frances Slocum Come Back Stron
Cash and investments - beginning	$ 996	$ 28,584	$ 2,073	$ 859	$ 5,980	$ 3,191	$ (179)	$ -	$ 35,192	$ 70,160	$ 1,878	$ 13,940	$ 23,463
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	367	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	179	131,468	40,491	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	9,780	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	179	131,468	40,491	9,780	367	-	-
Disbursements:													
Instruction	-	28,584	-	-	-	-	-	126,980	17,205	-	-	13,859	23,174
Support services	-	-	-	-	-	-	-	626	20,033	13,850	-	81	289
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	28,584	-	-	-	-	-	127,606	37,238	13,850	-	13,940	23,463
Excess (deficiency) of receipts over disbursements	-	(28,584)	-	-	-	-	179	3,862	3,253	(4,070)	367	(13,940)	(23,463)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(28,584)	-	-	-	-	179	3,862	3,253	(4,070)	367	(13,940)	(23,463)
Cash and investments - ending	$ 996	$ -	$ 2,073	$ 859	$ 5,980	$ 3,191	$ -	$ 3,862	$ 38,445	$ 66,090	$ 2,245	$ -	$ -

(Continued)

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

	Kendall Come Back Stronger	Riverview Come Back Stronger	Title I Sig Mcculloch 20-21	T-I Delinquent 9/30/19	T-I Delinquent 09/20	Title I D 20-21	Title I Part D 21-22	Title I 9/30/19	T-I Basic 09/20	Title 1 20-21	Title I Basic 21-22	Mckinney Vento Carryover	Mckinney-Vento 21-22
Cash and investments - beginning	$ 8,766	$ 18,576	$ (12,914)	$ (177)	$ (24,970)	$ (77,945)	$ -	$ (3,153)	$ (98)	$ (961,307)	$ -	$ (2,798)	$ -
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	43,749	-	24,970	97,758	22,643	-	-	1,344,144	775,274	1,667	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	43,749	-	24,970	97,758	22,643	-	-	1,344,144	775,274	1,667	-
Disbursements:													
Instruction	8,639	18,287	-	-	(5,142)	11,180	12,397	-	-	172,174	762,760	-	-
Support services	127	289	30,835	-	5,142	8,633	16,284	-	-	199,248	549,318	11,709	20,402
Noninstructional services	-	-	-	-	-	-	-	-	-	11,415	36,417	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	12,188	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,766	18,576	30,835	-	-	19,813	28,681	-	-	382,837	1,360,683	11,709	20,402
Excess (deficiency) of receipts over disbursements	(8,766)	(18,576)	12,914	-	24,970	77,945	(6,038)	-	-	961,307	(585,409)	(10,042)	(20,402)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,766)	(18,576)	12,914	-	24,970	77,945	(6,038)	-	-	961,307	(585,409)	(10,042)	(20,402)
Cash and investments - ending	$ -	$ -	$ -	$ (177)	$ -	$ -	$ (6,038)	$ (3,153)	$ (98)	$ -	$ (585,409)	$ (12,840)	$ (20,402)

(Continued)

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

	Stewart Mckinney 101-165 9/19	Idea Part 611 19-21	Idea Part B 611 20-22	Idea Part B 619 20-22	Idea Part B 9/18 New	Idea Part B 611 21-23	Idea Part B 619 Pk 21-23	Idea Preschool 9/18	Adult Basic Education 07/20	T-Iv Part A 5800	Title Iv Part A 19-21	Title Iv 20-22
Cash and investments - beginning	$ (4,899)	$ (259,423)	$ (196,571)	$ (92)	$ (10,954)	$ -	$ -	$ (1,059)	$ (66,904)	$ (749)	$ (33,439)	$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	40	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	406,660	356,044	19,277	-	244,933	2,525	-	284,043	-	54,487	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	406,660	356,044	19,277	-	244,933	2,525	-	284,043	-	54,527	-
Disbursements:												
Instruction	-	65,249	354,169	20,478	-	200,127	1,154	-	240,658	-	7,265	31,175
Support services	-	81,988	193,433	543	-	156,427	3,893	-	23,490	-	26,597	49,818
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	147,237	547,602	21,021	-	356,554	5,047	-	264,148	-	33,862	80,993
Excess (deficiency) of receipts over disbursements	-	259,423	(191,558)	(1,744)	-	(111,621)	(2,522)	-	19,895	-	20,665	(80,993)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	259,423	(191,558)	(1,744)	-	(111,621)	(2,522)	-	19,895	-	20,665	(80,993)
Cash and investments - ending	$ (4,899)	$ -	$ (388,129)	$ (1,836)	$ (10,954)	$ (111,621)	$ (2,522)	$ (1,059)	$ (47,009)	$ (749)	$ (12,774)	$ (80,993)

(Continued)

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

	Title Iv Part A 21-23	Carl Perkins 20-21	Perkins Assessment 20-21	Perkins Leadership 20-21	Perkins 21-22	Perkins Assessment 21-22	Headstart 21-22	Headstart T & Ta 21-22	Headstart 20-21	Headstart T&Ta 20-21	Head Start Covid 2	Headstart Arp
Cash and investments - beginning	$ -	$ (14,709)	$ (2,236)	$ (972)	$ -	$ -	$ 417	$ -	$ (73,029)	$ (3,000)	$ -	$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	388	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	24,414	2,236	972	149,414	702	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	544,929	2,317	696,666	18,377	21,112	27,424
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	24,414	2,236	972	149,414	702	544,929	2,317	697,054	18,377	21,112	27,424
Disbursements:												
Instruction	67	9,405	-	-	148,941	702	379,441	-	337,410	-	19,122	37,595
Support services	-	300	-	-	30,233	-	162,086	3,173	161,458	15,377	3,000	4,113
Noninstructional services	-	-	-	-	-	-	95,402	-	125,157	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	67	9,705	-	-	179,174	702	636,929	3,173	624,025	15,377	22,122	41,708
Excess (deficiency) of receipts over disbursements	(67)	14,709	2,236	972	(29,760)	-	(92,000)	(856)	73,029	3,000	(1,010)	(14,284)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(67)	14,709	2,236	972	(29,760)	-	(92,000)	(856)	73,029	3,000	(1,010)	(14,284)
Cash and investments - ending	$ (67)	$ -	$ -	$ -	$ (29,760)	$ -	$ (91,583)	$ (856)	$ -	$ -	$ (1,010)	$ (14,284)

(Continued)

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

	Headstart 11/30/18	Headstart T&Ta 11/30/19 New	Medicaid Reimbursement/ Federal	T-Ii 19-21	Title Ii 20-22	Rlis 19-21	Rlis 20-22	Title Iii 19-21	Title Iii 20-22	Title Iii 21-23	ESSER III
Cash and investments - beginning	$ (86)	$ (224)	$ 36,751	$ (62,666)	$ -	$ (25,314)	$ -	$ (4,774)	$ (1,099)	$ -	$ (25,851)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	501
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	42,571	202,573	130,436	50,907	27,636	3,247	15,927	-	4,033,626
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	42,571	202,573	130,436	50,907	27,636	3,247	15,927	-	4,034,127
Disbursements:											
Instruction	-	-	11,521	-	-	25,593	31,260	(1,527)	18,056	849	1,870,966
Support services	-	-	10,646	142,430	226,949	-	20,301	-	120	-	2,518,141
Noninstructional services	-	-	-	-	-	-	-	161	-	-	126,328
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	304,484
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	22,167	142,430	226,949	25,593	51,561	(1,366)	18,176	849	4,819,919
Excess (deficiency) of receipts over disbursements	-	-	20,404	60,143	(96,513)	25,314	(23,925)	4,613	(2,249)	(849)	(785,792)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(5,799)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(5,799)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	14,605	60,143	(96,513)	25,314	(23,925)	4,613	(2,249)	(849)	(785,792)
Cash and investments - ending	$ (86)	$ (224)	$ 51,356	$ (2,523)	$ (96,513)	$ -	$ (23,925)	$ (161)	$ (3,348)	$ (849)	$ (811,643)

(Continued)

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

	ESSER II	GEER I	ESSER I	Student Lunch Clearing Account	Federal Withholding Tax	Oasdi & Medicare For Non-Cert	Oasdi & Medicare Certified	State And County Tax	Public Employees Retirement	Teachers Retirement	Annuities
Cash and investments - beginning	$ (1,691,040)	$ (373,715)	$ (87,613)	$ 3,500	$ -	$ -	$ -	$ 113,557	$ 12,189	$ 776	$ -
Receipts:											
Local sources	-	757	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	4,661,392	590,846	615,523	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	(534)	2,335,365	794,581	1,183,379	1,483,329	39,968	21,971	625,276
Total receipts	4,661,392	591,603	615,523	(534)	2,335,365	794,581	1,183,379	1,483,329	39,968	21,971	625,276
Disbursements:											
Instruction	1,836	226,159	481,091	-	-	-	-	-	-	-	-
Support services	15,446	(3,998)	366,968	-	-	-	-	-	-	-	-
Noninstructional services	2,152	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	329	2,335,365	794,581	1,183,379	1,471,273	39,993	22,560	625,226
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	19,434	222,161	848,059	329	2,335,365	794,581	1,183,379	1,471,273	39,993	22,560	625,226
Excess (deficiency) of receipts over disbursements	4,641,958	369,442	(232,536)	(863)	-	-	-	12,056	(25)	(589)	50
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(2,950,918)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,950,918)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,691,040	369,442	(232,536)	(863)	-	-	-	12,056	(25)	(589)	50
Cash and investments - ending	$ -	$ (4,273)	$ (320,149)	$ 2,637	$ -	$ -	$ -	$ 125,613	$ 12,164	$ 187	$ 50

(Continued)

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

	Teacher Health Insurance	Vison Insurance	Health Insurance All Others	Life Insurance	United Fund	Alumni Association Contributio	A/P Payroll	Af Short Term Dis	Af Long Term Dis	Af Crit Ill	Af Pre Tax Sup
Cash and investments - beginning	$ (305,313)	$ (537)	$ 328,399	$ 44	$ -	$ -	$ -	$ (337)	$ 167	$ (187)	$ (3,384)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	518,911	5,711	336,425	491	306	2,482	56,646	-	8,777	12,276	110,128
Total receipts	518,911	5,711	336,425	491	306	2,482	56,646	-	8,777	12,276	110,128
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	597,319	5,566	257,947	510	306	2,482	51,206	-	8,818	12,394	110,331
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	597,319	5,566	257,947	510	306	2,482	51,206	-	8,818	12,394	110,331
Excess (deficiency) of receipts over disbursements	(78,408)	145	78,478	(19)	-	-	5,440	-	(41)	(118)	(203)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(78,408)	145	78,478	(19)	-	-	5,440	-	(41)	(118)	(203)
Cash and investments - ending	$ (383,721)	$ (392)	$ 406,877	$ 25	$ -	$ -	$ 5,440	$ (337)	$ 126	$ (305)	$ (3,587)

(Continued)

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

	Af Texas Life	Af Life Ins	Af Youth Life Ins	Af Post Tax Cancer	Out Pocket Medical Sect.125	Child Care Section 125	Teacher Dental	Dental All Others	Garnishment/ Wage Assignment	Child Support State Filed	Annual Child Support Court Fee
Cash and investments - beginning	$ 886	$ (681)	$ (94)	$ 3,028	$ 32	$ 284	$ (5,630)	$ (1,446)	$ -	$ -	$ 110
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	77,499	44,662	1,218	19,358	7,570	-	39,584	20,045	31,143	14,345	550
Total receipts	77,499	44,662	1,218	19,358	7,570	-	39,584	20,045	31,143	14,345	550
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	76,342	45,045	1,064	19,624	7,610	-	42,030	22,861	31,000	14,025	495
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	76,342	45,045	1,064	19,624	7,610	-	42,030	22,861	31,000	14,025	495
Excess (deficiency) of receipts over disbursements	1,157	(383)	154	(266)	(40)	-	(2,446)	(2,816)	143	320	55
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,157	(383)	154	(266)	(40)	-	(2,446)	(2,816)	143	320	55
Cash and investments - ending	$ 2,043	$ (1,064)	$ 60	$ 2,762	$ (8)	$ 284	$ (8,076)	$ (4,262)	$ 143	$ 320	$ 165

(Continued)

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

	Ltd Insurance (Ista)	Ymca	Hsa Employee Contribution	Aflac Pre Tax	Aflac Post Tax Contributions	Sunlife Std	Sunlife Vol Term Life	Commerce Bank	Totals
Cash and investments - beginning	$ 664	$ -	$ -	$ 4,655	$ 3,931	$ 5,420	$ 1,029	$ -	$ 27,992,569
Receipts:									
Local sources	-	-	-	-	-	-	-	-	10,910,972
Intermediate sources	-	-	-	-	-	-	-	-	14,271
State sources	-	-	-	-	-	-	-	-	31,300,705
Federal sources	-	-	-	-	-	-	-	-	17,678,928
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	2,117	28,446	252,676	26,175	24,933	30,597	27,257	1,256,659	9,441,862
Total receipts	2,117	28,446	252,676	26,175	24,933	30,597	27,257	1,256,659	69,346,738
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	23,025,875
Support services	-	-	-	-	-	-	-	-	23,029,423
Noninstructional services	-	-	-	-	-	-	-	-	3,488,627
Facilities acquisition and construction	-	-	-	-	-	-	-	-	13,918,080
Debt services	-	-	-	-	-	-	-	-	4,539,143
Nonprogrammed charges	2,323	26,237	251,715	24,162	23,016	27,547	26,855	1,288,288	9,475,757
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	2,323	26,237	251,715	24,162	23,016	27,547	26,855	1,288,288	77,476,905
Excess (deficiency) of receipts over disbursements	(206)	2,209	961	2,013	1,917	3,050	402	(31,629)	(8,130,167)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	43,816
Sale of capital assets	-	-	-	-	-	-	-	-	309,657
Transfers in	-	-	-	-	-	-	-	-	7,929,975
Transfers out	-	-	-	-	-	-	-	-	(7,929,975)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	353,473
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(206)	2,209	961	2,013	1,917	3,050	402	(31,629)	(7,776,694)
Cash and investments - ending	$ 458	$ 2,209	$ 961	$ 6,668	$ 5,848	$ 8,470	$ 1,431	$ (31,629)	$ 20,215,875

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

	Education	Debt Service Fund	Severance/Debt Service Fund	Operations	Rainy Day	Energy Conserv Proj 1	Energy Conserv Proj 2	Energy Conserv Proj 2B	Energy Conserv Proj 3	Energy Conserv Proj 4	Energy Conserv Proj 5	Energy Conserv Proj 6	G0 Bond Series 2023
Cash and investments - beginning	$ 13,308,592	$ 1,248,676	$ 360,316	$ 608,438	$ 3,000,000	$ 120,987	$ 177,357	$ 61,873	$ 781,178	$ 492,789	$ 1,647,450	$ (705,392)	$ -
Receipts:													
Local sources	147,034	4,086,890	1,252,789	5,548,687	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	30,620,604	-	-	7,476	-	-	-	-	-	-	-	-	-
Federal sources	85,355	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	500	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	30,853,493	4,086,890	1,252,789	5,556,163	-	-	-	-	-	-	-	-	-
Disbursements:													
Instruction	17,301,321	-	-	-	-	-	-	-	-	-	-	-	-
Support services	7,042,439	-	-	10,002,778	501,585	-	-	-	-	9,413	204,707	-	1,036,260
Noninstructional services	572,326	-	-	969	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	(5,417)	-	120,987	177,358	61,873	786,717	483,376	1,266,833	2,191,139	118,028
Debt services	-	3,980,500	1,282,867	38,500	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	24,916,086	3,980,500	1,282,867	10,036,830	501,585	120,987	177,358	61,873	786,717	492,789	1,471,540	2,191,139	1,154,288
Excess (deficiency) of receipts over disbursements	5,937,407	106,390	(30,078)	(4,480,667)	(501,585)	(120,987)	(177,358)	(61,873)	(786,717)	(492,789)	(1,471,540)	(2,191,139)	(1,154,288)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	27,208	-	-	-	-	-	-	-	-	3,643,193
Sale of capital assets	-	-	-	100	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	4,410,000	550,000	-	-	-	-	-	-	2,896,531	-
Transfers out	(5,104,925)	-	-	(400)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(5,104,925)	-	-	4,436,908	550,000	-	-	-	-	-	-	2,896,531	3,643,193
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	832,482	106,390	(30,078)	(43,759)	48,415	(120,987)	(177,358)	(61,873)	(786,717)	(492,789)	(1,471,540)	705,392	2,488,905
Cash and investments - ending	$ 14,141,074	$ 1,355,066	$ 330,238	$ 564,679	$ 3,048,415	$ -	$ (1)	$ -	$ (5,539)	$ -	$ 175,910	$ -	$ 2,488,905

(Continued)

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

	School Lunch	Textbook Rental	Excess Levy Fund	Little Giants Tuition	Early Intervention Grant	Lilly Endowment 17/18	Hall Of Distinction	In & Out Account	Mac Grant Henson	Gc Prevent Child Abuse 2020	Cie Grant	Mhs Alumni Arena Project 2020	Via Cu Grant Frances Slocum 19
Cash and investments - beginning	$ 1,458,196	$ (401,259)	$ (10)	$ 39,865	$ 3	$ 117,785	$ (1,245)	$ 44,798	$ 271	$ 393	$ 496	$ 735	$ 150
Receipts:													
Local sources	99,178	3,873	-	20,200	-	-	-	232,978	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	20,757	199,714	-	-	-	-	-	-	-	-	-	-	-
Federal sources	3,321,973	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	180	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	3,442,088	203,587	-	20,200	-	-	-	232,978	-	-	-	-	-
Disbursements:													
Instruction	-	-	-	11,975	-	1,838	-	-	-	-	-	-	-
Support services	4,017	979,378	-	-	-	115,948	-	122,438	-	-	-	-	-
Noninstructional services	2,972,748	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	3	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,976,765	979,378	-	11,975	3	117,786	-	122,438	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	465,323	(775,791)	-	8,225	(3)	(117,786)	-	110,540	-	-	-	-	-
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(10)	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(10)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	465,313	(775,791)	-	8,225	(3)	(117,786)	-	110,540	-	-	-	-	-
Cash and investments - ending	$ 1,923,509	$ (1,177,050)	$ (10)	$ 48,090	$ -	$ (1)	$ (1,245)	$ 155,338	$ 271	$ 393	$ 496	$ 735	$ 150

(Continued)

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

	Dollar General/ Mcculloch Jr.	High Ability Elementary	Justice Library	Mhs Robotics Alumni Grant	Griffin Bequest Fund	Mueller Donatation/ Riverview	Dollar General/ Frances Slocum	Dollar General/ Allen	United Way Stem	Special Olympics Indiana Inc	Insurance Claims Payment Mccul	Dollar General/Tucker
Cash and investments - beginning	$ 3,000	$ 449	$ 6,077	$ (3,954)	$ 5,214	$ 18	$ 3,378	$ 2,094	$ 3,000	$ -	$ 3,531	$ 468
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	500	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	500	-	-
Disbursements:												
Instruction	64	-	1,625	-	-	-	-	609	-	500	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	468
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	64	-	1,625	-	-	-	-	609	-	500	-	468
Excess (deficiency) of receipts over disbursements	(64)	-	(1,625)	-	-	-	-	(609)	-	-	-	(468)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(64)	-	(1,625)	-	-	-	-	(609)	-	-	-	(468)
Cash and investments - ending	$ 2,936	$ 449	$ 4,452	$ (3,954)	$ 5,214	$ 18	$ 3,378	$ 1,485	$ 3,000	$ -	$ 3,531	$ -

(Continued)

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

	Friends Of Asherwood Project	Ap Computer Science Principles	Dollar General Abe Literacy	Social Workers Fund Raisers	M J Lowe Bequest Ptd	Allen Family Assistance	Mary Clark Hanley Awards	Misc Scholarships	Lon Tuin Memorial Scholarship	Preschool Private Donations	Charles Math Scholar Ptd	Dick Lootens Scholarship New
Cash and investments - beginning	$ 6,890	$ -	$ 6	$ 852	$ 92,986	$ 245	$ 4,680	$ (750)	$ -	$ 672	$ 33,343	$ 4,248
Receipts:												
Local sources	-	5,000	10,000	-	-	-	1,490	750	1,000	76	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	5,000	10,000	-	-	-	1,490	750	1,000	76	-	-
Disbursements:												
Instruction	-	-	9,350	-	-	-	-	-	-	548	-	-
Support services	-	-	-	-	28	514	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	(9,344)	-	-	-	-	1,250	1,000	-	1,000	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	6	-	28	514	-	1,250	1,000	548	1,000	-
Excess (deficiency) of receipts over disbursements	-	5,000	9,994	-	(28)	(514)	1,490	(500)	-	(472)	(1,000)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	400	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	400	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	5,000	9,994	-	(28)	(114)	1,490	(500)	-	(472)	(1,000)	-
Cash and investments - ending	$ 6,890	$ 5,000	$ 10,000	$ 852	$ 92,958	$ 131	$ 6,170	$ (1,250)	$ -	$ 200	$ 32,343	$ 4,248

(Continued)

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

	Mark Longnecker Scholr Ptd New	Early Intervention Grant 9/17	Formative Assessment Grant	Special Education Excess Cost	On My Way Pre K	2023 Dart	Secured School Safety Grant	Stem Grant 22-23	Alternative Education Fnd Ytd	Early Intervention 21-22	Early Intervention 22-23	Nesp 21-22
Cash and investments - beginning	$ 3,591	$ 10,523	$ 14,983	$ (105,307)	$ 269,192	$ 1,300	$ (31,173)	$ (500)	$ (132,019)	$ (176)	$ -	$ 28,179
Receipts:												
Local sources	-	-	-	-	15,994	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	49,485	289,653	407,835	-	88,198	39,230	30,203	-	10,578	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	49,485	289,653	423,829	-	88,198	39,230	30,203	-	10,578	-
Disbursements:												
Instruction	-	-	-	453,276	268,091	-	-	55,194	17,189	(176)	10,578	16,899
Support services	-	-	42,309	-	36,613	-	-	(500)	-	-	-	-
Noninstructional services	-	-	-	-	49,822	1,273	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	88,198	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	250	10,523	-	-	-	-	-	-	-	-	-	11,280
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	250	10,523	42,309	453,276	354,526	1,273	88,198	54,694	17,189	(176)	10,578	28,179
Excess (deficiency) of receipts over disbursements	(250)	(10,523)	7,176	(163,623)	69,303	(1,273)	-	(15,464)	13,014	176	-	(28,179)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	117,847	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	117,847	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(250)	(10,523)	7,176	(163,623)	69,303	(1,273)	-	(15,464)	130,861	176	-	(28,179)
Cash and investments - ending	$ 3,341	$ -	$ 22,159	$ (268,930)	$ 338,495	$ 27	$ (31,173)	$ (15,964)	$ (1,158)	$ -	$ -	$ -

(Continued)

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

	Nesp 22-23	Non-English Speaking 9/30/19	Nesp 19-20	State Connectivity Old	Career & Technical Performance	Teacher Appreciation Grant	Teacher Performance Awards	Tag 2021	High Ability	State Connectivity	Pbis/Grant Blackford
Cash and investments - beginning	$ -	$ (6,348)	$ 996	$ 2,073	$ 859	$ 5,980	$ 3,191	$ 3,862	$ 38,445	$ 66,090	$ 2,245
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	51,212	-	-	-	1,100	-	-	129,489	36,532	-	-
Federal sources	-	-	-	-	-	-	-	-	-	1,642	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	51,212	-	-	-	1,100	-	-	129,489	36,532	1,642	-
Disbursements:											
Instruction	49,420	(6,348)	-	-	-	-	-	16,295	25,637	-	-
Support services	-	-	-	-	-	-	-	-	-	2,081	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	996	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	49,420	(6,348)	996	-	-	-	-	16,295	25,637	2,081	-
Excess (deficiency) of receipts over disbursements	1,792	6,348	(996)	-	1,100	-	-	113,194	10,895	(439)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,792	6,348	(996)	-	1,100	-	-	113,194	10,895	(439)	-
Cash and investments - ending	$ 1,792	$ -	$ -	$ 2,073	$ 1,959	$ 5,980	$ 3,191	$ 117,056	$ 49,340	$ 65,651	$ 2,245

(Continued)

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

	Title I Sig Frances Slocum Fy23	Title I Sig Mcculloch Fy23	T-I Delinquent 9/30/19	Title I Part D 21-22	Title I Part D 22-23	Title I 9/30/19	T-I Basic 09/20	Title I Basic 21-22	Title I Basic 22-23	Mckinney Vento Carryover	Mckinney-Vento 21-22
Cash and investments - beginning	$ -	$ -	$ (177)	$ (6,038)	$ -	$ (3,153)	$ (98)	$ (585,409)	$ -	$ (12,840)	$ (20,402)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	40,745	19,648	-	-	1,205,398	1,210,969	12,840	20,402
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	40,745	19,648	-	-	1,205,398	1,210,969	12,840	20,402
Disbursements:											
Instruction	62,664	36,488	370	28,631	9,136	(18)	(98)	340,949	865,649	-	-
Support services	11,392	45,117	(547)	6,076	12,833	(2,500)	-	256,279	516,628	-	-
Noninstructional services	1,735	-	-	-	-	(635)	-	22,761	19,254	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	75,791	81,605	(177)	34,707	21,969	(3,153)	(98)	619,989	1,401,531	-	-
Excess (deficiency) of receipts over disbursements	(75,791)	(81,605)	177	6,038	(2,321)	3,153	98	585,409	(190,562)	12,840	20,402
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(75,791)	(81,605)	177	6,038	(2,321)	3,153	98	585,409	(190,562)	12,840	20,402
Cash and investments - ending	$ (75,791)	$ (81,605)	$ -	$ -	$ (2,321)	$ -	$ -	$ -	$ (190,562)	$ -	$ -

(Continued)

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

	Mckinney-Vento 22-23	Stewart Mckinney 101-165 9/19	Idea Part B 611 20-22	Idea Part B 619 20-22	Idea Part B 9/18 New	Idea Part B 611 21-23	Idea Part B 611 22-24	Idea Part B 619 Pk 21-23	Idea Part B Pk 22-24	Idea Preschool 9/18	Adult Basic Education 07/20
Cash and investments - beginning	$ -	$ (4,899)	$ (388,129)	$ (1,836)	$ (10,954)	$ (111,621)	$ -	$ (2,522)	$ -	$ (1,059)	$ (47,009)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	6,009	4,899	429,449	25,103	-	731,761	244,936	29,927	9,978	-	253,269
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	6,009	4,899	429,449	25,103	-	731,761	244,936	29,927	9,978	-	253,269
Disbursements:											
Instruction	-	-	21,555	18,906	-	432,742	276,148	12,491	-	-	226,832
Support services	12,100	-	19,765	4,361	-	281,904	92,310	18,797	16,919	-	30,764
Noninstructional services	-	-	-	-	-	360	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	12,100	-	41,320	23,267	-	715,006	368,458	31,288	16,919	-	257,596
Excess (deficiency) of receipts over disbursements	(6,091)	4,899	388,129	1,836	-	16,755	(123,522)	(1,361)	(6,941)	-	(4,327)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	1,059	-
Transfers out	-	-	-	-	(1,059)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(1,059)	-	-	-	-	1,059	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,091)	4,899	388,129	1,836	(1,059)	16,755	(123,522)	(1,361)	(6,941)	1,059	(4,327)
Cash and investments - ending	$ (6,091)	$ -	$ -	$ -	$ (12,013)	$ (94,866)	$ (123,522)	$ (3,883)	$ (6,941)	$ -	$ (51,336)

(Continued)

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

	Adult Ed Tech Grant 2023	T-Iv Part A 5800	Title Iv Part A 19-21	Title Iv 20-22	Title Iv Part A 21-23	Title Iv Part A 22-24	Perkins 21-22	Perkins Assessment 21-22	Headstart 21-22	Headstart T & Ta 21-22	Head Start Covid 2
Cash and investments - beginning	$ -	$ (749)	$ (12,774)	$ (80,993)	$ (67)	$ -	$ (29,760)	$ -	$ (91,583)	$ (856)	$ (1,010)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	157,759	-	-	-	-
Federal sources	5,000	749	13,465	146,299	58,422	-	-	-	1,249,669	20,887	16,810
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	5,000	749	13,465	146,299	58,422	-	157,759	-	1,249,669	20,887	16,810
Disbursements:											
Instruction	5,000	-	691	11,711	36,745	8,849	183,050	600	676,087	-	10,226
Support services	-	-	-	53,595	60,291	19,836	19,354	-	367,748	28,211	5,574
Noninstructional services	-	-	-	-	-	-	-	-	201,954	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,000	-	691	65,306	97,036	28,685	202,404	600	1,245,789	28,211	15,800
Excess (deficiency) of receipts over disbursements	-	749	12,774	80,993	(38,614)	(28,685)	(44,645)	(600)	3,880	(7,324)	1,010
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	749	12,774	80,993	(38,614)	(28,685)	(44,645)	(600)	3,880	(7,324)	1,010
Cash and investments - ending	$ -	$ -	$ -	$ -	$ (38,681)	$ (28,685)	$ (74,405)	$ (600)	$ (87,703)	$ (8,180)	$ -

(Continued)

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

	Headstart Arp	Headstart 11/30/18	Headstart T&Ta 11/30/19 New	Medicaid Reimbursement/ Federal	T-Ii 19-21	Title Ii 20-22	Title Ii 21-23	Title Ii 22-24	Rlis 20-22	Rlis 21-23	Title Iii 19-21	Title Iii 20-22
Cash and investments - beginning	$ (14,284)	$ (86)	$ (224)	$ 51,356	$ (2,523)	$ (96,513)	$ -	$ -	$ (23,925)	$ -	$ (161)	$ (3,348)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	73,335	-	-	90,623	6,018	173,178	131,651	-	54,373	18,475	102	5,808
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	73,335	-	-	90,623	6,018	173,178	131,651	-	54,373	18,475	102	5,808
Disbursements:												
Instruction	38,617	(86)	-	11,049	-	-	-	-	59	17,950	(59)	1,227
Support services	20,434	-	-	7,617	3,495	76,665	231,552	55,516	30,389	18,025	-	-
Noninstructional services	-	-	-	156	-	-	-	-	-	-	-	1,233
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	59,051	(86)	-	18,822	3,495	76,665	231,552	55,516	30,448	35,975	(59)	2,460
Excess (deficiency) of receipts over disbursements	14,284	86	-	71,801	2,523	96,513	(99,901)	(55,516)	23,925	(17,500)	161	3,348
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	224	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	224	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,284	86	224	71,801	2,523	96,513	(99,901)	(55,516)	23,925	(17,500)	161	3,348
Cash and investments - ending	$ -	$ -	$ -	$ 123,157	$ -	$ -	$ (99,901)	$ (55,516)	$ -	$ (17,500)	$ -	$ -

(Continued)

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

	Title Iii 21-23	Arp Idea 611	Arp Idea 619 Preschool	ESSER III	ESSER II	Employability Skills And Innovat	GEER I	ESSER I	Student Lunch Clearing Account	Federal Withholding Tax	Oasdi & Medicare For Non-Cert	Oasdi & Medicare Certified	State And County Tax
Cash and investments - beginning	$ (849)	$ -	$ -	$ (811,643)	$ -	$ -	$ (4,273)	$ (320,149)	$ 2,637	$ -	$ -	$ -	$ 125,613
Receipts:													
Local sources	-	-	-	-	-	-	305	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	200,503	-	3,785,834	2,621,552	40,000	132,970	392,527	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	476	2,102,732	834,854	1,196,410	1,509,640
Total receipts	-	200,503	-	3,785,834	2,621,552	40,000	133,275	392,527	476	2,102,732	834,854	1,196,410	1,509,640
Disbursements:													
Instruction	40	110,220	599	1,238,899	-	-	129,002	14,241	-	-	-	-	-
Support services	-	103,026	-	2,236,828	-	80,000	-	58,137	-	-	-	-	-
Noninstructional services	503	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	313,751	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	215,923	-	-	-	-	(127)	2,102,732	834,854	1,196,330	1,506,699
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	543	213,246	599	4,005,401	-	80,000	129,002	72,378	(127)	2,102,732	834,854	1,196,330	1,506,699
Excess (deficiency) of receipts over disbursements	(543)	(12,743)	(599)	(219,567)	2,621,552	(40,000)	4,273	320,149	603	-	-	80	2,941
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	960	126	8,497	-
Transfers out	-	-	-	(274,979)	(2,621,552)	-	-	-	-	-	-	-	(1,997)
Total other financing sources (uses)	-	-	-	(274,979)	(2,621,552)	-	-	-	-	960	126	8,497	(1,997)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(543)	(12,743)	(599)	(494,546)	-	(40,000)	4,273	320,149	603	960	126	8,577	944
Cash and investments - ending	$ (1,392)	$ (12,743)	$ (599)	$ (1,306,189)	$ -	$ (40,000)	$ -	$ -	$ 3,240	$ 960	$ 126	$ 8,577	$ 126,557

(Continued)

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

	Public Employees Retirement	Teachers Retirement	Annuities	Teacher Health Insurance	Vison Insurance	Health Insurance All Others	Life Insurance	Alumni Association Contributio	A/P Payroll	Af Short Term Dis	Af Long Term Dis
Cash and investments - beginning	$ 12,164	$ 187	$ 50	$ (383,721)	$ (392)	$ 406,877	$ 25	$ -	$ 5,440	$ (337)	$ 126
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	33,001	13,101	593,182	584,357	5,797	357,137	649	1,616	39,350	59	9,269
Total receipts	33,001	13,101	593,182	584,357	5,797	357,137	649	1,616	39,350	59	9,269
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	34,154	12,652	592,861	633,291	6,502	305,317	2	1,616	38,264	-	9,344
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	34,154	12,652	592,861	633,291	6,502	305,317	2	1,616	38,264	-	9,344
Excess (deficiency) of receipts over disbursements	(1,153)	449	321	(48,934)	(705)	51,820	647	-	1,086	59	(75)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	200	-	443,967	831	-	-	15	-	-	-
Transfers out	(6,122)	-	(206)	-	-	(426,823)	(357)	-	(2,703)	-	-
Total other financing sources (uses)	(6,122)	200	(206)	443,967	831	(426,823)	(357)	15	(2,703)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,275)	649	115	395,033	126	(375,003)	290	15	(1,617)	59	(75)
Cash and investments - ending	$ 4,889	$ 836	$ 165	$ 11,312	$ (266)	$ 31,874	$ 315	$ 15	$ 3,823	$ (278)	$ 51

(Continued)

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

	Af Crit Ill	Af Pre Tax Sup	Af Texas Life	Af Life Ins	Af Youth Life Ins	Af Post Tax Cancer	Out Pocket Medical Sect.125	Child Care Section 125	Teacher Dental	Dental All Others	Garnishment/ Wage Assignment
Cash and investments - beginning	$ (305)	$ (3,587)	$ 2,043	$ (1,064)	$ 60	$ 2,762	$ (8)	$ 284	$ (8,076)	$ (4,262)	$ 143
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	16,583	109,462	78,620	46,125	1,122	14,447	9,665	8,675	41,846	20,567	42,535
Total receipts	16,583	109,462	78,620	46,125	1,122	14,447	9,665	8,675	41,846	20,567	42,535
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	16,826	120,207	81,303	47,610	753	9,858	12,465	850	23,447	37,838	42,804
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	16,826	120,207	81,303	47,610	753	9,858	12,465	850	23,447	37,838	42,804
Excess (deficiency) of receipts over disbursements	(243)	(10,745)	(2,683)	(1,485)	369	4,589	(2,800)	7,825	18,399	(17,271)	(269)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	9,107	5,389	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(365)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	9,107	5,389	(365)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(243)	(10,745)	(2,683)	(1,485)	369	4,589	(2,800)	7,825	27,506	(11,882)	(634)
Cash and investments - ending	$ (548)	$ (14,332)	$ (640)	$ (2,549)	$ 429	$ 7,351	$ (2,808)	$ 8,109	$ 19,430	$ (16,144)	$ (491)

(Continued)

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

	Child Support State Filed	Annual Child Support Court Fee	Ltd Insurance (Ista)	Ymca	Hsa Employee Contribution	Aflac Pre Tax	Aflac Post Tax Contributions	Sunlife Std	Sunlife Vol Term Life	Wellness Reward Benefit	Commerce Bank	Totals
Cash and investments - beginning	$ 320	$ 165	$ 458	$ 2,209	$ 961	$ 6,668	$ 5,848	$ 8,470	$ 1,431	$ -	$ (31,629)	$ 20,215,875
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	11,426,744
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	32,139,825
Federal sources	-	-	-	-	-	-	-	-	-	-	-	16,892,553
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	13,120	275	3,044	29,997	264,252	21,032	21,636	23,015	32,451	1,250	917,430	8,999,459
Total receipts	13,120	275	3,044	29,997	264,252	21,032	21,636	23,015	32,451	1,250	917,430	69,458,581
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	23,061,047
Support services	-	-	-	-	-	-	-	-	-	-	-	24,898,499
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	3,844,459
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	5,602,843
Debt services	-	-	-	-	-	-	-	-	-	-	-	5,301,867
Nonprogrammed charges	13,120	275	544	29,997	261,748	25,122	24,627	22,671	30,897	-	855,058	9,165,860
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	13,120	275	544	29,997	261,748	25,122	24,627	22,671	30,897	-	855,058	71,874,575
Excess (deficiency) of receipts over disbursements	-	-	2,500	-	2,504	(4,090)	(2,991)	344	1,554	1,250	62,372	(2,415,994)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	3,670,401
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	100
Transfers in	-	-	-	-	-	-	-	-	-	-	-	8,445,153
Transfers out	(320)	(165)	-	(2,209)	(961)	-	-	-	-	-	-	(8,445,153)
Total other financing sources (uses)	(320)	(165)	-	(2,209)	(961)	-	-	-	-	-	-	3,670,501
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(320)	(165)	2,500	(2,209)	1,543	(4,090)	(2,991)	344	1,554	1,250	62,372	1,254,507
Cash and investments - ending	$ -	$ -	$ 2,958	$ -	$ 2,504	$ 2,578	$ 2,857	$ 8,814	$ 2,985	$ 1,250	$ 30,743	$ 21,470,382

MARION COMMUNITY SCHOOLS
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2023

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	$ 1,879,777	$ -

MARION COMMUNITY SCHOOLS
SCHEDULE OF LEASES AND DEBT
June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Holding Company	2021A MHS	$ 650,000	6/30/2022	12/31/2031
Holding Company	2021B MHS	582,500	6/30/2022	12/31/2031
Holding Company	2020A MHS	627,500	6/30/2021	12/31/2029
Holding Company	2020B MHS	653,500	6/30/2021	12/31/2029
Holding Company	2019 MHS	1,258,000	12/31/2019	6/30/2027
Holding Company	2021C MHS	205,500	6/30/2022	12/31/2031
Total governmental activities		3,977,000		
Total of annual lease payments		$ 3,977,000		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	2004 Amended Pension Bond	$ 315,501	$ 315,501
General Obligation Bonds	2023 General Obligation Bond	3,665,000	-
Total governmental activities		3,980,501	315,501
Totals		$ 3,980,501	$ 315,501

MARION COMMUNITY SCHOOLS
SCHEDULE OF CAPITAL ASSETS
June 30, 2023

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

	Ending Balance
Governmental activities:	
Land	$ 276,965
Buildings	29,475,498
Improvements other than buildings	30,778,110
Machinery, equipment, and vehicles	9,048,206
Books and other	1,185,793
Total governmental activities	70,764,572
Total capital assets	$ 70,764,572

Financial Statement and Accompanying Notes:

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

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

Indiana Department of Education Reporting:

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: http://www.doe.in.gov/finance/school-financial-reports. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: https://gateway.ifionline.org/.

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

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

MARION COMMUNITY SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended
Department of Agriculture						
Child Nutrition Cluster	Indiana Department of Education					
After School Snack Reimbursement		10.553	FY2022, FY2023	$ 15,181	$ 17,977	$ 33,158
School Breakfast Reimbursement		10.553	FY2022, FY2023	602,015	892,036	1,494,051
Commodities		10.555	FY2022, FY2023	255,140	178,676	433,816
School Lunch Reimbursement		10.555	FY2022, FY2023	1,677,334	2,468,994	4,146,328
Summer Food Service Program for Children		10.559	FY2022, FY2023	10,934	13,088	24,022
Total - Child Nutrition Cluster				2,560,604	3,570,771	6,131,375
Total - Department of Agriculture				2,560,604	3,570,771	6,131,375
Department of Education						
Special Education Cluster (IDEA)						
Special Education Grants to States	Indiana Department of Education					
IDEA, Part B		84.027	20611-019-PN01	406,659	-	406,659
IDEA, Part B		84.027	21611-019-PN01	356,044	429,449	785,493
IDEA, Part B		84.027	22611-019-PN01	244,933	731,761	976,694
Special Ed Part B - COVID-19		84.027X	22611-019-ARP	-	200,503	200,503
IDEA, Part B		84.027	23611-019-PN01	-	244,936	244,936
Total - Special Education Grants to States				1,007,636	1,606,649	2,614,285
Special Education Preschool Grants	Mississinewa Community Schools					
IDEA, Preschool		84.173	21619-019-PN01	19,277	25,103	44,380
IDEA, Preschool		84.173	22619-019-PN01	2,525	29,927	32,452
IDEA, Preschool		84.173	23619-019-PN01	-	9,978	9,978
Total - Special Education Preschool Grants				21,802	65,008	86,810
Total - Special Education Cluster (IDEA)				1,029,438	1,671,657	2,701,095
Adult Education - Basic Grants to States	Indiana Workforce Development					
Adult Basic Education		84.002	AE20-43	160,275	-	160,275
Adult Basic Education		84.002	AE-20-43	123,769	-	123,769
Adult Basic Education		84.002	AE21-43	-	71,087	71,087
Adult Basic Education		84.002	AE22-43	-	10,776	10,776
Total - Adult Basic Education - Basic Grants to States				284,044	81,863	365,907

(Continued)

MARION COMMUNITY SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended
Title I Grants to Local Education Agencies	Indiana Department of Education					
Title I, Part A		84.010A	S010A200014	$ 1,344,144	$ -	$ 1,344,144
Title I SIG McCulloch 4118		84.010A	S010200014	43,749	-	43,749
Title I, Part A		84.010A	S010A210014	775,274	1,205,398	1,980,672
Title I, Part A		84.010A	S010A220014	-	1,210,969	1,210,969
Total - Title I Grants to Local Educational Agencies				2,163,167	2,416,367	4,579,534
Title I State Agency Program for Neglected and Delinquent Children and Youth	Indiana Deparment of Education					
Title I, Part D		84.013	S010A190014	24,971	-	24,971
Title I, Part D		84.013	S010A200014	97,759	-	97,759
Title I, Part D		84.013	S010A210014	22,643	40,745	63,388
Title I, Part D		84.013	S010A220014	-	19,648	19,648
Total - Title I, Part D				145,373	60,393	205,766
Career and Technical Education - Basic Grants to State	Indiana Department of Education					
Perkins		84.048	21-0512-2865	24,414	-	24,414
Perkins		84.048	21-0512-A021	2,236	-	2,236
Perkins		84.048	21-0512-CO21	972	-	972
Perkins		84.048	22-0512-A021	702	-	702
Perkins		84.048	22-0512-B021	149,414	41,314	190,728
Perkins		84.048	23-0512-P021	-	116,445	116,445
Total - Career and Technical Education - Basic Grants to State				177,738	157,759	335,497
Education for Homeless Children and Youth	Indiana Department of Education					
McKinney Vento		84.196	7000S196A200015	536	-	536
McKinney Vento		84.196	S196A200015	-	12,840	12,840
McKinney Vento		84.196	S196A210015	-	18,598	18,598
McKinney Vento		84.196	S196A220015	-	6,009	6,009
Total - Education for Homeless Children and Youth				536	37,447	37,983
Rural Education	Indiana Department of Education					
Rural Schools & Low Income		84.358	S358B190014	50,907	-	50,907
Rural Schools & Low Income		84.358	S358B200014	27,636	54,373	82,009
Rural Schools & Low Income		84.358	S358B210014	-	18,475	18,475
Total - Rural Education				78,543	72,848	151,391

(Continued)

MARION COMMUNITY SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended
English Language Acquisition State Grants	Indiana Department of Education					
Title III, Part A		84.365	S365A190014	$ 1,882	$ 5,910	$ 7,792
Title III, Part A		84.365	S365A200014	15,927	-	15,927
Total - English Language Acquisition State Grants				17,809	5,910	23,719
Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367A	S367A190013	202,573	6,018	208,591
Title II, Part A		84.367A	S367A200013	130,436	173,178	303,614
Title II, Part A		84.367A	S367A210013	-	131,651	131,651
Total - Supporting Effective Instruction State Grants				333,009	310,847	643,856
Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV, Part A		84.424	S424A190015	54,527	12,821	67,348
Title IV, Part A		84.424	S424A200015	-	146,299	146,299
Title IV, Part A		84.424	S424A220015	-	58,422	58,422
Total - Student Support and Academic Enrichment Program				54,527	217,542	272,069
COVID-19 Education Stabilization Fund	Indiana Department of Education					
Governnor's Emergency Education Relief (GEER) Fund		84.425C	S425C200018	591,604	133,275	724,879
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	615,523	392,527	1,008,050
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D200013	4,661,392	2,621,552	7,282,944
Indiana Employability Skills Innovation & Implementation Grant		84.425D	S425D210013	-	40,000	40,000
Elementary and Secondary School Emergency Relief (ESSER III) Fund American Rescue Plan Elementary and Secondary School		84.425U	S425U200013	4,034,126	3,785,834	7,819,960
Total - COVID-19 Education Stabilization Fund				9,902,645	6,973,188	16,875,833
Total - Department of Education				14,186,829	12,005,821	26,192,650
Department of Health and Human Services						
Head Start Cluster	Direct Award					
Headstart		93.600	05CH01036106	715,431	-	715,431
Headstart		93.600	05CH01212901	547,246	707,639	1,254,885
Headstart		93.600	05CH01212902	-	562,917	562,917
Headstart - COVID-19		93.600	05HE00029101C5	21,112	16,810	37,922
Headstart - COVID-19		93.600	05HE00029101C6	27,424	73,335	100,759
Total - Head Start Cluster				1,311,213	1,360,701	2,671,914

(Continued)

MARION COMMUNITY SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended
Medicaid Cluster	Indiana Department of Education					
Medicaid		93.778	FY2022, FY2023	$ 18,660	$ 59,607	$ 78,267
Total - Medicaid Cluster				18,660	59,607	78,267
Total - Department of Health and Human Services				1,329,873	1,420,308	2,750,181
Total federal awards expended				$ 18,077,306	$ 16,996,900	$ 35,074,206

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

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2021 through June 30, 2023. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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

B. Other Significant Accounting Policies

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

NOTE 2 - INDIRECT COST RATE

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

NOTE 3 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period of July 1, 2021 through June 30, 2023.

Crowe

Crowe LLP
Independent Member Crowe Global

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

Those Charged with Governance
Marion Community Schools
Grant County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Marion Community Schools ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2023 and for the period July 1, 2021 through June 30, 2023 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated March 25, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

(Continued)

Report on Compliance and Other Matters

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

Purpose of this Report

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

Crowe LLP

Crowe LLP

Indianapolis, Indiana
March 25, 2024

Crowe

Crowe LLP
Independent Member Crowe Global

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

Those Charged with Governance
Marion Community Schools
Grant County, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Marion Community Schools' (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2021 through June 30, 2023. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Education Stabilization Fund

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on *the Education Stabilization Fund* for the period of July 1, 2021 through June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the period of July 1, 2021 through June 30, 2023.

Basis for Qualified and Unmodified Opinions

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

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

(Continued)

Matter Giving Rise to Qualified Opinion on the Education Stabilization Fund

As described in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding ALN 84.425D Education Stabilization Fund as described in finding number 2023-002 for Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

(Continued)

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-003 to be significant deficiencies.

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

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

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

Crowe LLP

Crowe LLP

Indianapolis, Indiana
March 25, 2024

Section I – Summary of Auditor's Results

Financial Statement

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

Federal Awards

Internal control over major programs				
Material weakness(es) identified?	X	Yes	_____	No
Significant deficiencies identified not considered to be material weaknesses?	X	Yes	_____	None Reported
Type of auditor's report issued on compliance for major programs	Education Stabilization Fund Qualified, All others unmodified			
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	X	Yes	_____	No

Identification of major programs

Assistance Listing Number	Name of Federal Program or Cluster
84.010A	Title I Grants to Local Educational Agencies
84.425C, 84.425D, 84.425U	COVID-19 - Education Stabilization Fund
93.600	Head Start

Dollar threshold used to distinguish between Type A and Type B programs $1,052,226

Auditee qualified as low-risk auditee?	_____	Yes	X	No

Section II – Financial Statement Findings

None.

(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2023-001

Information on the federal program:

Subject: Title I Grants to Local Education Agencies - Internal Controls
Federal Agency: Department of Agriculture
Federal Program: Title I Grants to Local Education Agencies
Assistance Listing Number: 84.010A
Federal Award Numbers and Years (or Other Identifying Numbers): S010210014, S010A220014
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Audit Finding: Significant Deficiency

Criteria: 2 CFR section 200.303 states in part: "The non-Federal entity must:

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

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the activities allowed or unallowed and allowable costs/cost principle compliance requirements.

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

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

Questioned Costs: $48.

Context: During testing of 40 payroll transactions for allowability, we noted 3 instances where the amount paid to the same employee did not agree to the employee's approved contract amount. The amount charged to the grant for each payroll period was $16 more than what the same employee's contract stated.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommend that the School Corporation establish a documented, primary review of all time cards and payroll registers to ensure amounts charged to the grants agree to the approved contracts and rate schedules.

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

(Continued)

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

Finding 2023-002

Information on the federal program:

Subject: Education Stabilization Fund – Special Tests and Provisions - Wage Rate Requirements
Federal Agency: Department of Education
Federal Program: COVID-19 - Education Stabilization Fund
Assistance Listing Number: 84.425D
Federal Award Numbers and Years (or Other Identifying Numbers): S425D200013
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements
Audit Findings: Material Weakness, Material Noncompliance, Qualified Opinion

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

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

29 CFR 5.5 states in part:

a.The Agency head shall cause or require the contracting officer to insert in full in any contract in excess of $2,000 which is entered into for the actual construction, alteration and/or repair, including painting and decorating, of a public building or public work, or building or work financed in whole or in part from Federal funds or in accordance with guarantees of a Federal agency or financed from funds obtained by pledge of any contract of a Federal agency to make a loan, grant or annual contribution (except where a different meaning is expressly indicated), and which is subject to the labor standards provisions of any of the acts listed in §5.1, the following clauses…

(1) Minimum wages.

(i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project), will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the

Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics…

(Continued)

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

FINDING 2023-002 (Continued)

(3)(ii)(A) The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the (write in name of appropriate federal agency) if the agency is a party to the contract,

but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the (write in name of agency).

2 CFR 200 Appendix II states in part:

In addition to other provisions required by the Federal agency or non-Federal entity; all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable. . . .

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week.. . ."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirements.

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

Effect: The failure to design and implement an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirement could result in the loss of future federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Context: The School Corporation did not obtain the weekly payroll reports certifications from a construction company that was improving the building. Therefore, no review was performed to ensure that pay rates complied with the federal wage rate requirements. Additionally, the School Corporation did not have a contract with the company that included clauses for the federal wage rate requirements. The sample item cost paid in the audit period was $5,847,449 for energy conservation improvements.

Identification as a repeat finding: No.

Recommendation: We recommend the School Corporation implement a formal process to ensure the required weekly payroll reports certifications are collected and reviewed to ensure compliance with the wage rate requirements.

(Continued)

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

FINDING 2023-002 (Continued)

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

FINDING 2023-003

Information on the federal program:

Subject: Education Stabilization Fund (ESSER) – Internal Controls
Federal Agency: Department of Education
Federal Program: COVID-19 – Education Stabilization Fund
Assistance Listing Number: 84.425D
Federal Award Numbers and Years (or Other Identifying Numbers): S425D200013
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Equipment
Audit Finding: Significant Deficiency

Criteria: 2 CFR 200.313(d) states in part:

"The non-Federal entity must:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

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

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

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

Questioned Costs: There were no questioned costs identified.

Context: For the 2 equipment purchases sampled, the School Corporation did not add the equipment purchases to the capital asset listing.

Identification as a repeat finding, if applicable: No.

(Continued)

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

FINDING 2023-003 (Continued)

Recommendation: We recommended that the School Corporation ensure proper inclusion of all purchased equipment within the School Corporation's capital asset ledger.

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

CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS
June 30, 2023

Finding 2023-001 – Title I Grants to Local Education Agencies – Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Contact Person Responsible for Corrective Action: Amy Phillips
Contact Phone Number: (765) 662-2546 ext 8070

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Marion Community Schools will establish an internal control system that will require review of all timesheets and payroll registers by the Chief Financial Officer (CFO) or the Assistant Chief Financial Officer (Asst CFO). Timesheets/payroll registers will be reviewed for any new or updated wage amounts and provide a second sign off documenting that these were reviewed and approved. The payroll employee should bring these forward for initial review, however, the CFO/Asst CFO will still review registers as a double check and to prevent errors. Payroll changes should be kept together for easy reference, as well as with the payroll file for the period in which the change was made.

Anticipated Completion Date: Immediately

Finding 2023-002 – Education Stabilization Fund – Special Tests and Provisions - Wage Rate Requirements

Contact Person Responsible for Corrective Action: Amy Phillips
Contact Phone Number: (765) 662-2546 ext 8070

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Marion Community Schools will develop and implement a formal internal controls system to ensure compliance with all federal grant requirements. A detailed checklist of requirements listed in the grant agreement will be provided by the Grants Manager and reviewed for accuracy by the Grants Team consisting of the Assistant Superintendent for Curriculum and Instruction, the Grants Manager, the Chief Financial Officer, and the Chief Technology Officer. Compliance requirements will be monitored during weekly grant team review meetings for the duration of the grant agreement.

All vendor contracts for construction will include clauses for the federal wage requirements and any additional requirements that may be required in the future. Construction companies will be required to provide us with weekly payroll report certifications. When the reports are received, they will be reviewed and approved by the Grants Manager and the Chief Financial Officer.

Anticipated Completion Date: April 30, 2024

Finding 2023-003 – Education Stabilization Fund – Equipment

Contact Person Responsible for Corrective Action: Amy Phillips

Contact Phone Number: (765) 662-2546 ext 8070

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Marion Community Schools will establish internal controls to ensure that all capital assets are tracked properly. All capital expenditures will be reviewed by the Director of Operations, the Chief Financial Officer or Assistant Chief Financial Officer, and the accounts payable business office specialist. Although we utilize an outside source for maintaining our capital assets ledger, we need to ensure that they receive the necessary information to ensure the accuracy of the ledger.

By establishing a regular review of capital assets, we can ensure that everything is accounted for. All new capital assets will be properly reported to our capital assets inventory vendor in a timely manner. The accounts payable department will also be properly trained on coding capital expenditures in the accounting system as another layer of protection.

Anticipated Completion Date: Apr 30, 2024