

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PLYMOUTH COMMUNITY SCHOOL CORPORATION

MARSHALL COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/19/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kandi Tinkey	07-01-21 to 12-31-22
	Valerie Moore	01-01-23 to 05-25-23
	(Vacant)	05-26-23 to 08-14-23
	Steven Boyer	08-15-23 to 06-30-24
Superintendent of Schools	Andrew Hartley	07-01-21 to 07-02-21
	Diane Woodworth (interim)	07-03-21 to 08-31-21
	Mitch Mawhorter	09-01-21 to 06-30-24
President of the School Board	Melissa Christiansen	07-01-21 to 12-31-22
	Allison Shook	01-01-23 to 06-30-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE PLYMOUTH COMMUNITY SCHOOL
CORPORATION, MARSHALL COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Plymouth Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2021 to June 30, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation for the period of July 1, 2021 to June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, for the period of July 1, 2021 to June 30, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 5, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Education	\$ 6,725,871	\$ 23,748,947	\$ 19,718,396	\$ (2,642,436)	\$ 8,113,986	\$ 24,517,127	\$ 22,589,093	\$ (2,496,311)	\$ 7,545,709
Debt Service	793,222	5,461,540	4,845,686	(154,294)	1,254,782	5,742,577	5,606,461	-	1,390,898
Retirement/Severance Bond Debt Service	95,256	67,625	148,389	(14,492)	-	-	-	-	-
Operations	2,107,553	5,599,122	8,313,893	2,688,287	2,081,069	5,871,769	9,201,913	2,500,982	1,251,907
Local Rainy Day	1,487,852	-	-	-	1,487,852	-	-	-	1,487,852
2022 Go Bond	-	-	164,872	5,615,305	5,450,433	28,793	2,184,306	-	3,294,920
School Lunch	354,578	2,178,269	1,945,693	-	587,154	2,341,074	2,433,316	301	495,213
Curricular Materials Rental	1,127,896	318,397	508,108	154,294	1,092,479	326,987	721,985	-	697,481
Levy Excess	2	-	-	-	2	-	-	-	2
Jesse - Special Ed Coop - Gen	494,110	1,725,891	1,756,541	-	463,460	1,851,232	1,912,283	-	402,409
Jesse - Scholarship	1,122	-	169	-	953	47	500	-	500
Jesse - Autism Resources	168	-	-	-	168	-	168	-	-
Jesse - Misc	23,746	249	99	-	23,896	-	-	-	23,896
Jesse - Building	10,654	-	108	-	10,546	-	-	-	10,546
Ncavc - Vocational/Cte Program	102,577	217,886	240,628	-	79,835	233,942	229,335	-	84,442
Niesc - Regional Service Center	733,609	955,767	973,677	80,398	796,097	1,175,924	1,111,649	-	860,372
Niesc - Northwest	75,477	-	165	-	75,312	-	-	(75,312)	-
Niesc - Geer Grant	-	56,780	5,105	-	51,675	33,219	-	(84,894)	-
Niesc - In The Lead - Ciesc Grant 2021	-	35,469	9,209	-	26,260	-	-	(26,260)	-
Niesc - Rsc Accelerated Learning Thru 2021	-	-	-	-	-	148,000	-	(148,000)	-
Niesc - Cell Grant	-	-	16,164	-	(16,164)	213,863	275,866	-	(78,167)
Niesc - 3E Grant	-	-	-	-	-	68,598	100,061	-	(31,463)
Niesc - Digitalium	180	-	-	(180)	-	-	-	-	-
Niesc - Rainy Day	45,598	-	34,696	-	10,902	132,430	-	334,467	477,799
Niesc - School Nutritionist	(469)	95,400	125,110	-	(30,179)	145,800	144,520	-	(28,899)
Niesc - Media Specialist	-	13,500	5,400	-	8,100	31,500	30,600	-	9,000
Niesc - Prof Development	80,218	-	-	(80,218)	-	-	-	-	-
Educational License Plates	-	206	187	-	19	169	-	-	188
Alumni Association	19	-	-	-	19	-	-	-	19
Dormant S For Employee Celebration	18,073	-	8,436	-	9,637	204	9,643	-	198
Angel Donations- Student Meals	-	-	-	-	-	650	-	-	650
Riv - 3M Robotics 2016	1,569	-	1,569	-	-	-	-	-	-
Ag Corteva Case Implementation Grant	1,000	-	553	-	447	-	364	-	83
Soccerplex Donations	29,332	20,000	16,602	-	32,730	20,000	6,290	-	46,440
Phs - Mccf Drug Free 2020	151	-	151	-	-	-	-	-	-
New Tech Donation	93,491	-	-	-	93,491	-	87	-	93,404
Mccf - Uw Get Schooled/Jr Grant	500	-	-	-	500	-	500	-	-
Riv - 3M Robotics Donation @ Jefferson	1,233	-	-	-	1,233	-	-	-	1,233
Robert P Pickell Music	11	-	11	-	-	-	-	-	-
Robert Pickell Music Grant 2019	89	-	89	-	-	-	-	-	-
Donation From Friends Of Plymouth School	3,922	-	-	-	3,922	-	-	-	3,922
Robert Pickell Elem Music Educ	526	300	564	-	262	-	262	-	-
Boldt Enterprises Mcdonald'S Hs Educatio	-	-	-	-	-	1,595	1,515	-	80
Strings Grant	-	1,350	1,350	-	-	3,981	3,806	-	175
Abe - Testing	713	1,916	675	-	1,954	130	120	-	1,964
Riv - Active Teacher Grant @ Irla	-	500	500	-	-	-	-	-	-

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
This Counts Wellness Challenge 2020	5,000	-	-	-	5,000	-	4,759	-	241
Phs-Drug Free Mcllc	3,000	-	2,837	-	163	6,000	2,994	-	3,169
2020-2022 Gene Haas Scholarship	10,000	-	-	-	10,000	-	-	-	10,000
Phs - Purdue Inmac Grant 2018	786	-	82	-	704	-	-	-	704
2019 Gene Haas Foundation (Scholarship)	1,993	-	-	-	1,993	-	-	-	1,993
Mccf - Drones	832	-	796	-	36	-	-	-	36
Early Learning Indiana & Rutgers (Nieer)	-	1,000	401	-	599	-	599	-	-
Formative Assessment	8,951	51,831	64,582	-	(3,800)	35,250	20,747	-	10,703
ADM Special Education Excess Costs	-	432,720	432,720	-	-	213,543	485,784	-	(272,241)
Adult Education State 2021-2022	-	1,845	1,682	-	163	483	10,046	-	(9,400)
Abe State 2020-2021	(15,697)	34,213	18,516	-	-	-	-	-	-
Abe State 2022-2023	-	-	-	-	-	69,895	104,243	-	(34,348)
Abe Hse State 2022-2023	-	-	-	-	-	-	743	-	(743)
Abe Corrections State 2020-2021	(436)	2,129	1,693	-	-	-	-	-	-
Medicaid - State	6,587	7,360	-	(7,560)	6,387	4,085	-	(3,685)	6,787
Secured Schools Safety Grant	-	18,500	18,500	-	-	9,250	18,500	-	(9,250)
Stem Acceleration Grant - Rnd 6 Fy 2022-	-	-	-	-	-	3,910	14,803	-	(10,893)
Alternative Education (2020-2021)	1,367	-	1,367	-	-	-	-	-	-
Alternative Educ 2021-2022	-	13,875	11,164	-	2,711	21,913	8,072	(16,552)	-
Alternative Educ 2022-2023	-	-	-	-	-	-	8,414	16,552	8,138
Eig Grant 2021-2022	-	7,192	-	-	7,192	-	7,192	-	-
Eig Grant 2022-23	-	-	-	-	-	9,695	7,348	-	2,347
Nesp 2020-2021	35,483	-	35,483	-	-	-	-	-	-
Nesp 2021-2022	-	166,214	123,695	-	42,519	-	42,519	-	-
Nesp 2022-2023	-	-	-	-	-	151,892	51,897	-	99,995
Tag 2021 (Teacher Appreciation Grant)	-	122,329	122,329	-	-	-	-	-	-
2022 Teacher Appreciation Grant	-	-	-	-	-	118,773	118,773	-	-
High Ability 2020-2021	8,873	39,437	43,974	-	4,336	36,997	4,336	-	36,997
State Connectivity Grant	-	12,760	-	-	12,760	3,840	12,760	-	3,840
Title I 2020-2021	(50,983)	104,088	53,105	-	-	-	-	-	-
Title I (Basic) 2021-2022	-	400,380	436,630	-	(36,250)	95,178	58,928	-	-
Title I (Basic) 2022-2023	-	-	-	-	-	185,958	325,832	-	(139,874)
Title I Part D 2019-2020	-	-	-	-	-	-	-	-	-
Title I Part D 2020-2021	(3,580)	21,158	17,578	-	-	-	-	-	-
Title I Part D 2021-2022	-	28,945	16,472	-	12,473	64,703	77,176	-	-
Title I Part D 2022-2023	-	-	-	-	-	-	5,442	-	(5,442)
Title I Sig - 2020-2021	-	2,500	2,500	-	-	-	-	-	-
Title I Part C Migrant 2020-2021	(612)	1,818	1,206	-	-	-	-	-	-
Sped (611) Grant 2020-2022	(147,522)	345,354	197,832	-	-	-	-	-	-
Sped (611) 2021-2023 Fy2022	-	575,835	630,587	-	(54,752)	248,135	193,383	-	-
Sped (611) 2022-2023 Fy2023	-	-	-	-	-	233,491	650,560	-	(417,069)
Sped Preschool (619) 2020-2021	83,663	(79,897)	3,766	-	-	-	-	-	-
Sped Pre-K (619) 2021-2022	-	26,011	27,912	-	(1,901)	3,201	1,300	-	-
Sped Pre-K (619) 2022-2023 Fy2023	-	-	-	-	-	9,223	23,909	-	(14,686)
let Federal 2020-2021 (Abe)	-	14,185	14,185	-	-	-	-	-	-

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Wei Federal (Abe) 2020-2021	(1,374)	1,374	-	-	-	-	-	-	-
Adult Educ Federal	-	101,912	147,396	-	(45,484)	50,311	4,827	-	-
Abe Wei Fed 2022-2023	-	-	-	-	-	25,409	31,315	-	(5,906)
Adult Education 22/23- let Abe	-	-	-	-	-	6,740	8,772	-	(2,032)
Title IV (2019-2021)	-	1,133	1,133	-	-	13,392	13,047	-	345
Title IV 2020-2022	-	17,527	17,527	-	-	20,680	22,139	-	(1,459)
Title IV Ffy 21 (2021-2023)	-	-	-	-	-	-	16,865	-	(16,865)
Title IV Ffy21 (2022-2024)	-	-	-	-	-	-	535	-	(535)
Cte Perkins Grant 2020-2021	(10,970)	11,149	179	-	-	-	-	-	-
Cte Perkins Grant 2021-2022	-	210,891	225,181	-	(14,290)	18,887	4,597	-	-
Cte Perkins Grant 2022-2023	-	-	-	-	-	174,841	187,516	-	(12,675)
Phs - Education Readiness Grant 21-22	-	-	-	-	-	37,762	37,762	-	-
Perkins Assessment Grant 2020-2021	(7,160)	7,160	-	-	-	-	-	-	-
Perkins Assessment Grant 21-22	-	5,142	5,142	-	-	-	-	-	-
Perkins Assessment Grant 22-23	-	-	-	-	-	4,032	8,492	-	(4,460)
Perkins Reserve Grant	-	-	-	-	-	6,995	11,593	-	(4,598)
Perkins Cte Covid-19 Assistance Grant	(1,023)	1,023	-	-	-	-	-	-	-
Perkins Clna Planning Fy 2021-2022	-	1,146	1,146	-	-	-	-	-	-
Medicaid - Federal	314,366	225,874	156,756	-	383,484	75,713	199,548	-	259,649
Ttl II A 2020-2022 Ffy 2020	(582)	80,823	80,312	-	(71)	26,799	26,728	-	-
Title II A Ffy 2021 (2021-2023)	-	6,977	12,322	-	(5,345)	30,928	74,027	-	(48,444)
Title II A Ffy 2022 2022-2024	-	-	-	-	-	-	18,524	-	(18,524)
Title II A Ffy 2019 (2019-2021)	(4,219)	33,878	29,659	-	-	-	-	-	-
Title III 2019-2021	(1,462)	4,850	3,388	-	-	-	-	-	-
Title III 2020-2022	(3,675)	18,904	15,229	-	-	6,218	6,218	-	-
Title III Fy 2021-2023	-	15,489	18,923	-	(3,434)	27,149	30,010	-	(6,295)
Title III 2022-2024	-	-	-	-	-	-	24,536	-	(24,536)
Employability Skills Innovation & Implem	-	-	-	-	-	40,000	70,000	-	(30,000)
Arp - Sped Pk 2021-2023	-	-	-	-	-	-	15,135	-	(15,135)
Arp- Idea 611 2021-2023	-	-	-	-	-	-	202,758	-	(202,758)
Esser III	-	31,554	31,554	-	-	33,153	245,013	-	(211,860)
Esser II	(693)	538,688	588,455	-	(50,460)	1,144,110	1,303,752	-	(210,102)
Covid Cares Act (ESSER) Federal Stimulus - 18003 Educ. Stab Reli	(32,544)	184,998	165,962	-	(13,508)	58,802	45,294	-	-
Youth Risk Behavior Survey 2021	493	-	-	-	493	-	-	-	493
Change	-	1,200	1,200	-	-	1,200	1,200	-	-
Prepaid School Lunch Accounts	39,697	83,805	91,046	-	32,456	425,239	446,403	-	11,292
Wireless Internet Tower	104	-	-	-	104	-	-	-	104
Vehicle Fringe Benefit	1,278	-	-	-	1,278	3	-	-	1,281
Ltd - Administrators	-	5,960	5,960	-	-	6,726	6,675	-	51
Federal Tax Deductions	-	1,513,865	1,513,912	-	(47)	1,720,046	1,719,999	-	-
Certified Social Security Ded.	-	976,747	976,747	-	-	1,134,197	1,134,197	-	-
N/C Social Security Deductions	-	528,464	528,464	-	-	613,554	613,554	-	-
State Tax Deductions	-	625,363	625,363	-	-	715,591	715,591	-	-
County Local Option Tax Ded.	-	261,979	261,979	-	-	305,540	305,540	-	-
Annuity-Roth Lincoln Financial	-	128,648	128,648	-	-	148,005	148,005	-	-

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21		Other Financing Sources (Uses)		Cash and Investments 06-30-22		Other Financing Sources (Uses)		Cash and Investments 06-30-23		
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
Annuity Lincoln Financial	-	223,778	223,778	-	-	229,995	229,995	-	-	-	-
United Way Deductions	-	8,601	8,601	-	-	7,059	7,059	-	-	-	-
Voluntary Perf Deductions	-	8,745	8,745	-	-	8,475	16,319	-	-	-	(7,844)
Wage Garnishment	-	9,927	9,927	-	-	9,865	9,865	-	-	-	-
Child Support	-	10,855	10,855	-	-	12,315	12,315	-	-	-	-
Voluntary Trf Deductions	-	159	159	-	-	-	-	-	-	-	-
Health Insurance Section 125	15,202	825,038	829,083	-	11,157	775,142	788,881	-	-	-	(2,582)
Vision Insurance Section 125	4,377	41,438	41,940	-	3,875	40,075	40,049	-	-	-	3,901
Dental Insurance Section 125	2,405	161,420	162,794	-	1,031	161,845	161,130	-	-	-	1,746
Dependent Care Section 125	-	2,500	2,500	-	-	5,000	5,000	-	-	-	-
Unreimbursed Medical Sect 125	125	56,294	56,231	-	188	55,622	55,225	-	-	-	585
Hsa American Fidelity S125	-	67,433	67,433	-	-	88,487	88,487	-	-	-	-
Hsa Tcu S125	-	59,941	59,941	-	-	48,675	48,675	-	-	-	-
Cancer Aflac Sec.125	4	1,104	1,104	-	4	1,067	1,067	-	-	-	4
Cancer Ins. American Fid S125	1,829	157,290	157,903	-	1,216	176,866	176,818	-	-	-	1,264
Life Ins. American Fidelity	-	71,217	71,187	-	30	90,715	90,741	-	-	-	4
Administrative Fee (Garnishments)	568	-	-	-	568	357	-	-	-	-	925
Aul Life Insurance	243	7,823	8,027	-	39	7,742	7,222	-	-	-	559
Fitness Forum/Lifeplex Deduct	-	3,188	3,188	-	-	2,741	2,741	-	-	-	-
Vocational - Precision Machining	5,291	-	36	-	5,255	383	488	-	-	-	5,150
Cte Textbooks/Supplies/Gas	(1,926)	16,477	18,006	-	(3,455)	4,441	7,743	-	-	-	(6,757)
Media - Damaged/Missing Books	20,285	44	1,969	-	18,360	-	2,123	-	-	-	16,237
Fema	(5,100)	10,011	4,911	-	-	-	-	-	-	-	-
Non Reimbursable Sales Tax	(6)	77	61	-	10	118	70	-	-	-	58
Group Insurance Retired Empl.	20,111	58,401	78,151	-	361	46,539	32,448	-	-	-	14,452
Eca Subs	(96)	5,402	991	-	4,315	-	-	-	-	-	4,315
Miscellaneous	-	40,327	32	-	40,295	54	54	-	-	-	40,295
New Ljh Project	(10,101)	72,895	62,778	-	16	82,254	94,749	-	-	-	(12,479)
Apple Damage/Replacement	46,751	14,408	13,802	-	47,357	46,841	17,054	-	-	-	77,144
Adm - Preschool Tuition	9,199	13,295	1,258	-	21,236	20,050	17,484	-	-	-	23,802
Criminal History Check	2,911	-	1,357	-	1,554	-	115	-	-	-	1,439
Flower Fund Bus Drivers	196	-	-	-	196	-	-	-	-	-	196
Flower Fund	1,313	-	145	-	1,168	-	-	-	-	-	1,168
Damage To School Property	-	354	-	-	354	-	-	-	-	-	354
Eca Purchases	6,909	48,100	60,951	-	(5,942)	72,507	94,361	-	-	-	(27,796)
Phs Collections	471	-	-	-	471	-	-	-	-	-	471
Memorial	170	-	-	-	170	-	-	-	-	-	170
Parapro Professional	(245)	1,070	1,375	-	(550)	-	550	-	-	-	(1,100)
Retirement / Severance Bond	3,070	-	3,070	-	-	-	-	-	-	-	-
Totals	\$ 14,773,746	\$ 50,475,031	\$ 48,730,261	\$ 5,639,104	\$ 22,157,620	\$ 53,282,278	\$ 58,534,697	\$ 1,288	\$ 16,906,489		

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

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

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

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

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

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

Financial Report

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

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

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

Note 7. 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 reimbursements were not yet received by June 30, 2022 and 2023. Other funds are a result of disbursements exceeding receipts.

Note 8. Holding Corporation

The School Corporation has entered into multiple capital leases with the Plymouth Multi-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 periods July 1, 2021 to June 30, 2022, and July 1, 2022 to June 30, 2023, totaled \$4,511,144 and \$4,702,941, respectively.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Other Postemployment Benefits

The School Corporation provides to eligible non-certified retirees the following benefits: a severance pay out of years of service and remaining sick days at a value of \$23 per sick day and \$23 per each year of service. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding these benefits can be obtained by contacting the School Corporation.

OTHER INFORMATION

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 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	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	2022 Go Bond	School Lunch	Curricular Materials Rental	Levy Excess	Jesse - Special Ed Coop - Gen	Jesse - Scholarship
Cash and investments - beginning	\$ 6,725,871	\$ 793,222	\$ 95,256	\$ 2,107,553	\$ 1,487,852	\$ -	\$ 354,578	\$ 1,127,896	\$ 2	\$ 494,110	\$ 1,122
Receipts:											
Local sources	123,047	5,461,540	67,625	5,479,785	-	-	97,459	164,265	-	1,538,405	-
Intermediate sources	99	-	-	99	-	-	-	-	-	-	-
State sources	23,542,301	-	-	-	-	-	15,955	151,488	-	238	-
Federal sources	-	-	-	-	-	-	2,041,182	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	83,500	-	-	119,238	-	-	23,673	2,644	-	187,248	-
Total receipts	23,748,947	5,461,540	67,625	5,599,122	-	-	2,178,269	318,397	-	1,725,891	-
Disbursements:											
Instruction	14,011,750	-	-	-	-	-	-	-	-	807,956	-
Support services	5,349,779	-	-	7,361,097	-	-	-	508,108	-	948,585	169
Noninstructional services	356,867	-	-	1,709	-	-	1,724,760	-	-	-	-
Facilities acquisition and construction	-	-	-	951,087	-	164,872	-	-	-	-	-
Debt services	-	4,845,686	148,389	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	220,933	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	19,718,396	4,845,686	148,389	8,313,893	-	164,872	1,945,693	508,108	-	1,756,541	169
Excess (deficiency) of receipts over disbursements	4,030,551	615,854	(80,764)	(2,714,771)	-	(164,872)	232,576	(189,711)	-	(30,650)	(169)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	5,615,305	-	-	-	-	-
Sale of capital assets	-	-	-	23,799	-	-	-	-	-	-	-
Transfers in	7,560	-	-	2,664,488	-	-	-	154,294	-	-	-
Transfers out	(2,649,996)	(154,294)	(14,492)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,642,436)	(154,294)	(14,492)	2,688,287	-	5,615,305	-	154,294	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,388,115	461,560	(95,256)	(26,484)	-	5,450,433	232,576	(35,417)	-	(30,650)	(169)
Cash and investments - ending	\$ 8,113,986	\$ 1,254,782	\$ -	\$ 2,081,069	\$ 1,487,852	\$ 5,450,433	\$ 587,154	\$ 1,092,479	\$ 2	\$ 463,460	\$ 953

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

	Jesse - Autism Resources	Jesse - Misc	Jesse - Building	Ncavc - Vocational/Cte Program	Niesc - Regional Service Center	Niesc - Northwest	Niesc - Geer Grant	Niesc - In The Lead - Ciesc Grant 2021	Niesc - Rsc Accelerated Learning Thru 2021	Niesc - Cell Grant	Niesc - 3E Grant	Niesc - Digitarium
Cash and investments - beginning	\$ 168	\$ 23,746	\$ 10,654	\$ 102,577	\$ 733,609	\$ 75,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180
Receipts:												
Local sources	-	-	-	210,274	955,180	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	437	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	249	-	7,612	150	-	56,780	35,469	-	-	-	-
Total receipts	-	249	-	217,886	955,767	-	56,780	35,469	-	-	-	-
Disbursements:												
Instruction	-	-	-	233,128	-	-	-	-	-	-	-	-
Support services	-	99	108	7,500	973,677	165	5,105	9,209	-	16,164	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	99	108	240,628	973,677	165	5,105	9,209	-	16,164	-	-
Excess (deficiency) of receipts over disbursements	-	150	(108)	(22,742)	(17,910)	(165)	51,675	26,260	-	(16,164)	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	80,398	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(180)
Total other financing sources (uses)	-	-	-	-	80,398	-	-	-	-	-	-	(180)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	150	(108)	(22,742)	62,488	(165)	51,675	26,260	-	(16,164)	-	(180)
Cash and investments - ending	\$ 168	\$ 23,896	\$ 10,546	\$ 79,835	\$ 796,097	\$ 75,312	\$ 51,675	\$ 26,260	\$ -	\$ (16,164)	\$ -	\$ -

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

	Niesc - Rainy Day	Niesc - School Nutritionist	Niesc - Media Specialist	Niesc - Prof Development	Educational License Plates	Alumni Association	Dormant S For Employee Celebration	Angel Donations- Student Meals	Riv - 3M Robotics 2016	Ag Corteva Case Implementation Grant	Soccerplex Donations	Phs - Mccf Drug Free 2020
Cash and investments - beginning	\$ 45,598	\$ (469)	\$ -	\$ 80,218	\$ -	\$ 19	\$ 18,073	\$ -	\$ 1,569	\$ 1,000	\$ 29,332	\$ 151
Receipts:												
Local sources	-	95,400	13,500	-	-	-	-	-	-	-	20,000	-
Intermediate sources	-	-	-	-	206	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	95,400	13,500	-	206	-	-	-	-	-	20,000	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	1,569	553	3,510	-
Support services	-	125,110	5,400	-	-	-	8,436	-	-	-	-	151
Noninstructional services	-	-	-	-	187	-	-	-	-	-	13,092	-
Facilities acquisition and construction	34,696	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	34,696	125,110	5,400	-	187	-	8,436	-	1,569	553	16,602	151
Excess (deficiency) of receipts over disbursements	(34,696)	(29,710)	8,100	-	19	-	(8,436)	-	(1,569)	(553)	3,398	(151)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(80,218)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(80,218)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(34,696)	(29,710)	8,100	(80,218)	19	-	(8,436)	-	(1,569)	(553)	3,398	(151)
Cash and investments - ending	\$ 10,902	\$ (30,179)	\$ 8,100	\$ -	\$ 19	\$ 19	\$ 9,637	\$ -	\$ -	\$ 447	\$ 32,730	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	New Tech Donation	Mccf - Uw Get Schooled/Jr Grant	Riv - 3M Robotics Donation @ Jefferson	Robert P Pickell Music	Robert Pickell Music Grant 2019	Donation From Friends Of Plymouth School	Robert Pickell Elem Music Educ	Boldt Enterprises Mcdonald'S Hs Educatio	Strings Grant	Abe - Testing	Riv - Active Teacher Grant @ Irta	This Counts Wellness Challenge 2020
Cash and investments - beginning	\$ 93,491	\$ 500	\$ 1,233	\$ 11	\$ 89	\$ 3,922	\$ 526	\$ -	\$ -	\$ 713	\$ -	\$ 5,000
Receipts:												
Local sources	-	-	-	-	-	-	300	-	1,350	115	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	500	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	1,801	-	-
Total receipts	-	-	-	-	-	-	300	-	1,350	1,916	500	-
Disbursements:												
Instruction	-	-	-	11	89	-	564	-	1,350	-	500	-
Support services	-	-	-	-	-	-	-	-	-	675	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	11	89	-	564	-	1,350	675	500	-
Excess (deficiency) of receipts over disbursements	-	-	-	(11)	(89)	-	(264)	-	-	1,241	-	-
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	-	-	-	(11)	(89)	-	(264)	-	-	1,241	-	-
Cash and investments - ending	\$ 93,491	\$ 500	\$ 1,233	\$ -	\$ -	\$ 3,922	\$ 262	\$ -	\$ -	\$ 1,954	\$ -	\$ 5,000

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Phs-Drug Free Mcllc	2020-2022 Gene Haas Scholarship	Phs - Purdue Inmac Grant 2018	2019 Gene Haas Foundation (Scholarship)	Mccf - Drones	Early Learning Indiana & Rutgers (Nieer)	Formative Assessment	ADM Special Education Excess Costs	Adult Education State 2021-2022	Abe State 2020- 2021	Abe State 2022- 2023	Abe Hse State 2022-2023
Cash and investments - beginning	\$ 3,000	\$ 10,000	\$ 786	\$ 1,993	\$ 832	\$ -	\$ 8,951	\$ -	\$ -	\$ (15,697)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	1,000	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	51,831	432,720	1,845	34,213	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	1,000	51,831	432,720	1,845	34,213	-	-
Disbursements:												
Instruction	-	-	82	-	796	401	64,582	432,720	-	9,567	-	-
Support services	2,837	-	-	-	-	-	-	-	1,682	8,949	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,837	-	82	-	796	401	64,582	432,720	1,682	18,516	-	-
Excess (deficiency) of receipts over disbursements	(2,837)	-	(82)	-	(796)	599	(12,751)	-	163	15,697	-	-
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	(2,837)	-	(82)	-	(796)	599	(12,751)	-	163	15,697	-	-
Cash and investments - ending	\$ 163	\$ 10,000	\$ 704	\$ 1,993	\$ 36	\$ 599	\$ (3,800)	\$ -	\$ 163	\$ -	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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	Abe Corrections State 2020-2021	Medicaid - State	Secured Schools Safety Grant	Stem Acceleration Grant - Rnd 6 Fy 2022-	Alternative Education (2020- 2021)	Alternative Educ 2021-2022	Alternative Educ 2022-2023	Eig Grant 2021- 2022	Eig Grant 2022- 23	Nesp 2020- 2021	Nesp 2021- 2022
Cash and investments - beginning	\$ (436)	\$ 6,587	\$ -	\$ -	\$ 1,367	\$ -	\$ -	\$ -	\$ -	\$ 35,483	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	2,129	7,360	18,500	-	-	13,875	-	7,192	-	-	166,214
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,129	7,360	18,500	-	-	13,875	-	7,192	-	-	166,214
Disbursements:											
Instruction	1,693	-	-	-	1,367	11,164	-	-	-	35,483	112,675
Support services	-	-	18,500	-	-	-	-	-	-	-	1,737
Noninstructional services	-	-	-	-	-	-	-	-	-	-	9,283
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,693	-	18,500	-	1,367	11,164	-	-	-	35,483	123,695
Excess (deficiency) of receipts over disbursements	436	7,360	-	-	(1,367)	2,711	-	7,192	-	(35,483)	42,519
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(7,560)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(7,560)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	436	(200)	-	-	(1,367)	2,711	-	7,192	-	(35,483)	42,519
Cash and investments - ending	\$ -	\$ 6,387	\$ -	\$ -	\$ -	\$ 2,711	\$ -	\$ 7,192	\$ -	\$ -	\$ 42,519

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Nesp 2022-2023	Tag 2021 (Teacher Appreciation Grant)	2022 Teacher Appreciation Grant	High Ability 2020-2021	State Connectivity Grant	Title I 2020-2021	Title I (Basic) 2021-2022	Title I (Basic) 2022-2023	Title I Part D 2019-2020	Title I Part D 2020-2021	Title I Part D 2021-2022	Title I Part D 2022-2023
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 8,873	\$ -	\$ (50,983)	\$ -	\$ -	\$ -	\$ (3,580)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	122,329	-	39,437	12,760	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	104,088	400,380	-	-	21,158	28,945	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	122,329	-	39,437	12,760	104,088	400,380	-	-	21,158	28,945	-
Disbursements:												
Instruction	-	122,329	-	40,974	-	48,891	421,238	-	-	17,578	16,472	-
Support services	-	-	-	3,000	-	3,018	14,107	-	-	-	-	-
Noninstructional services	-	-	-	-	-	1,196	1,285	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	122,329	-	43,974	-	53,105	436,630	-	-	17,578	16,472	-
Excess (deficiency) of receipts over disbursements	-	-	-	(4,537)	12,760	50,983	(36,250)	-	-	3,580	12,473	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(4,537)	12,760	50,983	(36,250)	-	-	3,580	12,473	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,336	\$ 12,760	\$ -	\$ (36,250)	\$ -	\$ -	\$ -	\$ 12,473	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Title I Sig - 2020-2021	Title I Part C Migrant 2020- 2021	Sped (611) Grant 2020- 2022	Sped (611) 2021-2023 Fy2022	Sped (611) 2022-2023 Fy2023	Sped Preschool (619) 2020-2021	Sped Pre-K (619) 2021-2022	Sped Pre-K (619) 2022-2023 Fy2023	let Federal 2020- 2021 (Abe)	Wei Federal (Abe) 2020-2021	Adult Educ Federal	Abe Wei Fed 2022-2023
Cash and investments - beginning	\$ -	\$ (612)	\$ (147,522)	\$ -	\$ -	\$ 83,663	\$ -	\$ -	\$ -	\$ (1,374)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	2,500	1,818	345,354	575,835	-	(79,897)	26,011	-	14,185	1,374	101,912	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,500	1,818	345,354	575,835	-	(79,897)	26,011	-	14,185	1,374	101,912	-
Disbursements:												
Instruction	-	1,206	197,832	630,587	-	3,766	27,912	-	14,185	-	129,320	-
Support services	2,500	-	-	-	-	-	-	-	-	-	18,076	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,500	1,206	197,832	630,587	-	3,766	27,912	-	14,185	-	147,396	-
Excess (deficiency) of receipts over disbursements	-	612	147,522	(54,752)	-	(83,663)	(1,901)	-	-	1,374	(45,484)	-
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	-	612	147,522	(54,752)	-	(83,663)	(1,901)	-	-	1,374	(45,484)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (54,752)	\$ -	\$ -	\$ (1,901)	\$ -	\$ -	\$ -	\$ (45,484)	\$ -

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	Adult Education 22/23- let Abe	Title IV (2019- 2021)	Title IV 2020- 2022	Title IV Ffy 21 (2021-2023)	Title IV Ffy21 (2022-2024)	Cte Perkins Grant 2020- 2021	Cte Perkins Grant 2021- 2022	Cte Perkins Grant 2022- 2023	Phs - Education Readiness Grant 21-22	Perkins Assessment Grant 2020- 2021	Perkins Assessment Grant 21-22	Perkins Assessment Grant 22-23
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,970)	\$ -	\$ -	\$ -	\$ (7,160)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	1,133	17,527	-	-	11,149	210,891	-	-	7,160	5,142	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,133	17,527	-	-	11,149	210,891	-	-	7,160	5,142	-
Disbursements:												
Instruction	-	-	17,527	-	-	179	219,200	-	-	-	5,142	-
Support services	-	1,133	-	-	-	-	5,981	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,133	17,527	-	-	179	225,181	-	-	-	5,142	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	10,970	(14,290)	-	-	7,160	-	-
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	-	-	-	-	-	10,970	(14,290)	-	-	7,160	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,290)	\$ -	\$ -	\$ -	\$ -	\$ -

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	Perkins Reserve Grant	Perkins Cte Covid-19 Assistance Grant	Perkins Clna Planning Fy 2021-2022	Medicaid - Federal	Ttl II A 2020- 2022 Ffy 2020	Title II A Ffy 2021 (2021- 2023)	Title II A Ffy 2022 2022-2024	Title II A Ffy 2019 (2019- 2021)	Title III 2019- 2021	Title III 2020- 2022	Title III Fy 2021-2023	Title III 2022- 2024
Cash and investments - beginning	\$ -	\$ (1,023)	\$ -	\$ 314,366	\$ (582)	\$ -	\$ -	\$ (4,219)	\$ (1,462)	\$ (3,675)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	171,865	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	1,023	1,146	54,009	80,823	6,977	-	33,878	4,850	18,904	15,489	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,023	1,146	225,874	80,823	6,977	-	33,878	4,850	18,904	15,489	-
Disbursements:												
Instruction	-	-	1,146	(15)	-	-	-	-	1,386	12,829	18,923	-
Support services	-	-	-	156,771	80,312	12,322	-	29,659	1,452	2,400	-	-
Noninstructional services	-	-	-	-	-	-	-	-	550	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,146	156,756	80,312	12,322	-	29,659	3,388	15,229	18,923	-
Excess (deficiency) of receipts over disbursements	-	1,023	-	69,118	511	(5,345)	-	4,219	1,462	3,675	(3,434)	-
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	-	1,023	-	69,118	511	(5,345)	-	4,219	1,462	3,675	(3,434)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 383,484	\$ (71)	\$ (5,345)	\$ -	\$ -	\$ -	\$ -	\$ (3,434)	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Employability Skills Innovation & Implem	Arp - Sped PK 2021-2023	Arp- Idea 611 2021-2023	Esser III	Esser II	Covid Cares Act (ESSER) Federal Stimulus - 18003 Educ. Stab Reli	Youth Risk Behavior Survey 2021	Change	Prepaid School Lunch Accounts	Wireless Internet Tower	Vehicle Fringe Benefit	Ltd - Administrators
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (693)	\$ (32,544)	\$ 493	\$ -	\$ 39,697	\$ 104	\$ 1,278	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	619	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	31,554	538,688	184,998	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,200	83,186	-	-	5,960
Total receipts	-	-	-	31,554	538,688	184,998	-	1,200	83,805	-	-	5,960
Disbursements:												
Instruction	-	-	-	16,857	497,051	90,436	-	-	-	-	-	-
Support services	-	-	-	14,697	91,404	75,526	-	1,200	225	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	90,821	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	5,960
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	31,554	588,455	165,962	-	1,200	91,046	-	-	5,960
Excess (deficiency) of receipts over disbursements	-	-	-	-	(49,767)	19,036	-	-	(7,241)	-	-	-
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	-	-	-	-	(49,767)	19,036	-	-	(7,241)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (50,460)	\$ (13,508)	\$ 493	\$ -	\$ 32,456	\$ 104	\$ 1,278	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Federal Tax Deductions	Certified Social Security Ded.	N/C Social Security Deductions	State Tax Deductions	County Local Option Tax Ded.	Annuity-Roth Lincoln Financial	Annuity Lincoln Financial	United Way Deductions	Voluntary Perf Deductions	Wage Garnishment	Child Support	Voluntary Trf Deductions
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,513,865	976,747	528,464	625,363	261,979	128,648	223,778	8,601	8,745	9,927	10,855	159
Total receipts	1,513,865	976,747	528,464	625,363	261,979	128,648	223,778	8,601	8,745	9,927	10,855	159
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,513,912	976,747	528,464	625,363	261,979	128,648	223,778	8,601	8,745	9,927	10,855	159
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,513,912	976,747	528,464	625,363	261,979	128,648	223,778	8,601	8,745	9,927	10,855	159
Excess (deficiency) of receipts over disbursements	(47)	-	-	-	-	-	-	-	-	-	-	-
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	(47)	-	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ (47)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Health Insurance Section 125	Vision Insurance Section 125	Dental Insurance Section 125	Dependent Care Section 125	Unreimbursed Medical Sect 125	Hsa American Fidelity S125	Hsa Tcu S125	Cancer Aflac Sec.125	Cancer Ins. American Fid S125	Life Ins. American Fidelity	Administrative Fee (Garnishments)	Aul Life Insurance
Cash and investments - beginning	\$ 15,202	\$ 4,377	\$ 2,405	\$ -	\$ 125	\$ -	\$ -	\$ 4	\$ 1,829	\$ -	\$ 568	\$ 243
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	825,038	41,438	161,420	2,500	56,294	67,433	59,941	1,104	157,290	71,217	-	7,823
Total receipts	825,038	41,438	161,420	2,500	56,294	67,433	59,941	1,104	157,290	71,217	-	7,823
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	829,083	41,940	162,794	2,500	56,231	67,433	59,941	1,104	157,903	71,187	-	8,027
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	829,083	41,940	162,794	2,500	56,231	67,433	59,941	1,104	157,903	71,187	-	8,027
Excess (deficiency) of receipts over disbursements	(4,045)	(502)	(1,374)	-	63	-	-	-	(613)	30	-	(204)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,045)	(502)	(1,374)	-	63	-	-	-	(613)	30	-	(204)
Cash and investments - ending	\$ 11,157	\$ 3,875	\$ 1,031	\$ -	\$ 188	\$ -	\$ -	\$ 4	\$ 1,216	\$ 30	\$ 568	\$ 39

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Fitness Forum/Lifeplex Deduct	Vocational - Precision Machining	Cte Textbooks/Supplies/G as	Media - Damaged/Missing Books	Fema	Non Reimbursable Sales Tax	Group Insurance Retired Empl.	Eca Subs	Miscellaneous	New Ljh Project	Apple Damage/Replacement
Cash and investments - beginning	\$ -	\$ 5,291	\$ (1,926)	\$ 20,285	\$ (5,100)	\$ (6)	\$ 20,111	\$ (96)	\$ -	\$ (10,101)	\$ 46,751
Receipts:											
Local sources	-	-	-	44	10,011	77	58,401	5,402	40,327	72,895	14,408
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	3,188	-	16,477	-	-	-	-	-	-	-	-
Total receipts	3,188	-	16,477	44	10,011	77	58,401	5,402	40,327	72,895	14,408
Disbursements:											
Instruction	-	36	3,912	-	-	-	-	991	-	19,497	-
Support services	-	-	14,094	1,969	4,911	61	-	-	32	8,972	13,802
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	34,309	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,188	-	-	-	-	-	78,151	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,188	36	18,006	1,969	4,911	61	78,151	991	32	62,778	13,802
Excess (deficiency) of receipts over disbursements	-	(36)	(1,529)	(1,925)	5,100	16	(19,750)	4,411	40,295	10,117	606
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)	(1,529)	(1,925)	5,100	16	(19,750)	4,411	40,295	10,117	606
Cash and investments - ending	\$ -	\$ 5,255	\$ (3,455)	\$ 18,360	\$ -	\$ 10	\$ 361	\$ 4,315	\$ 40,295	\$ 16	\$ 47,357

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	Adm - Preschool Tuition	Criminal History Check	Flower Fund Bus Drivers	Flower Fund	Damage To School Property	Eca Purchases	Phs Collections	Memorial	Parapro Professional	Retirement / Severance Bond	Totals
Cash and investments - beginning	\$ 9,199	\$ 2,911	\$ 196	\$ 1,313	\$ -	\$ 6,909	\$ 471	\$ 170	\$ (245)	\$ 3,070	\$ 14,773,746
Receipts:											
Local sources	13,295	-	-	-	354	48,100	-	-	1,070	-	14,666,113
Intermediate sources	-	-	-	-	-	-	-	-	-	-	904
State sources	-	-	-	-	-	-	-	-	-	-	24,620,824
Federal sources	-	-	-	-	-	-	-	-	-	-	4,810,186
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	6,377,004
Total receipts	13,295	-	-	-	354	48,100	-	-	1,070	-	50,475,031
Disbursements:											
Instruction	1,258	-	-	-	-	15,679	-	-	-	-	18,325,834
Support services	-	-	-	-	-	45,272	-	-	1,375	3,070	15,960,583
Noninstructional services	-	-	-	-	-	-	-	-	-	-	2,199,750
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	1,184,964
Debt services	-	-	-	-	-	-	-	-	-	-	4,994,075
Nonprogrammed charges	-	1,357	-	145	-	-	-	-	-	-	6,065,055
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,258	1,357	-	145	-	60,951	-	-	1,375	3,070	48,730,261
Excess (deficiency) of receipts over disbursements	12,037	(1,357)	-	(145)	354	(12,851)	-	-	(305)	(3,070)	1,744,770
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	5,615,305
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	23,799
Transfers in	-	-	-	-	-	-	-	-	-	-	2,906,740
Transfers out	-	-	-	-	-	-	-	-	-	-	(2,906,740)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	5,639,104
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,037	(1,357)	-	(145)	354	(12,851)	-	-	(305)	(3,070)	7,383,874
Cash and investments - ending	\$ 21,236	\$ 1,554	\$ 196	\$ 1,168	\$ 354	\$ (5,942)	\$ 471	\$ 170	\$ (550)	\$ -	\$ 22,157,620

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	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	2022 Go Bond	School Lunch	Curricular Materials Rental	Levy Excess	Jesse - Special Ed Coop - Gen	Jesse - Scholarship
Cash and investments - beginning	\$ 8,113,986	\$ 1,254,782	\$ -	\$ 2,081,069	\$ 1,487,852	\$ 5,450,433	\$ 587,154	\$ 1,092,479	\$ 2	\$ 463,460	\$ 953
Receipts:											
Local sources	803,284	5,742,577	-	5,818,122	-	28,793	449,272	183,540	-	1,663,802	-
Intermediate sources	-	-	-	197	-	-	-	-	-	-	-
State sources	23,712,505	-	-	-	-	-	16,249	143,447	-	187,430	-
Federal sources	-	-	-	-	-	-	1,846,121	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,338	-	-	53,450	-	-	29,432	-	-	-	47
Total receipts	24,517,127	5,742,577	-	5,871,769	-	28,793	2,341,074	326,987	-	1,851,232	47
Disbursements:											
Instruction	16,319,538	-	-	-	-	-	-	90	-	882,388	-
Support services	5,821,728	-	-	8,346,734	-	115,195	-	721,895	-	1,029,895	500
Noninstructional services	447,827	-	-	51	-	-	2,154,232	-	-	-	-
Facilities acquisition and construction	-	-	-	855,128	-	2,069,111	-	-	-	-	-
Debt services	-	5,606,461	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	279,084	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	22,589,093	5,606,461	-	9,201,913	-	2,184,306	2,433,316	721,985	-	1,912,283	500
Excess (deficiency) of receipts over disbursements	1,928,034	136,116	-	(3,330,144)	-	(2,155,513)	(92,242)	(394,998)	-	(61,051)	(453)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	986	-	-	301	-	-	-	-
Transfers in	3,685	-	-	2,499,996	-	-	-	-	-	-	-
Transfers out	(2,499,996)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,496,311)	-	-	2,500,982	-	-	301	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(568,277)	136,116	-	(829,162)	-	(2,155,513)	(91,941)	(394,998)	-	(61,051)	(453)
Cash and investments - ending	\$ 7,545,709	\$ 1,390,898	\$ -	\$ 1,251,907	\$ 1,487,852	\$ 3,294,920	\$ 495,213	\$ 697,481	\$ 2	\$ 402,409	\$ 500

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	Jesse - Autism Resources	Jesse - Misc	Jesse - Building	Ncavc - Vocational/Cte Program	Niesc - Regional Service Center	Niesc - Northwest	Niesc - Geer Grant	Niesc - In The Lead - Ciesc Grant 2021	Niesc - Rsc Accelerated Learning Thru 2021	Niesc - Cell Grant	Niesc - 3E Grant	Niesc - Digitarium
Cash and investments - beginning	\$ 168	\$ 23,896	\$ 10,546	\$ 79,835	\$ 796,097	\$ 75,312	\$ 51,675	\$ 26,260	\$ -	\$ (16,164)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	225,910	1,134,424	-	-	-	-	213,863	180	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	41,500	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	68,418	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	8,032	-	-	33,219	-	148,000	-	-	-
Total receipts	-	-	-	233,942	1,175,924	-	33,219	-	148,000	213,863	68,598	-
Disbursements:												
Instruction	168	-	-	229,335	-	-	-	-	-	-	-	-
Support services	-	-	-	-	1,111,649	-	-	-	-	275,866	100,061	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	168	-	-	229,335	1,111,649	-	-	-	-	275,866	100,061	-
Excess (deficiency) of receipts over disbursements	(168)	-	-	4,607	64,275	-	33,219	-	148,000	(62,003)	(31,463)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(75,312)	(84,894)	(26,260)	(148,000)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(75,312)	(84,894)	(26,260)	(148,000)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(168)	-	-	4,607	64,275	(75,312)	(51,675)	(26,260)	-	(62,003)	(31,463)	-
Cash and investments - ending	\$ -	\$ 23,896	\$ 10,546	\$ 84,442	\$ 860,372	\$ -	\$ -	\$ -	\$ -	\$ (78,167)	\$ (31,463)	\$ -

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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Niesc - Rainy Day	Niesc - School Nutritionist	Niesc - Media Specialist	Niesc - Prof Development	Educational License Plates	Alumni Association	Dormant S For Employee Celebration	Angel Donations- Student Meals	Riv - 3M Robotics 2016	Ag Corteva Case Implementation Grant	Soccerplex Donations	Phs - Mccf Drug Free 2020
Cash and investments - beginning	\$ 10,902	\$ (30,179)	\$ 8,100	\$ -	\$ 19	\$ 19	\$ 9,637	\$ -	\$ -	\$ 447	\$ 32,730	\$ -
Receipts:												
Local sources	-	145,800	31,500	-	-	-	204	650	-	-	20,000	-
Intermediate sources	-	-	-	-	169	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	132,430	-	-	-	-	-	-	-	-	-	-	-
Total receipts	132,430	145,800	31,500	-	169	-	204	650	-	-	20,000	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	364	-	-
Support services	-	144,520	30,600	-	-	-	9,643	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	6,290	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	144,520	30,600	-	-	-	9,643	-	-	364	6,290	-
Excess (deficiency) of receipts over disbursements	132,430	1,280	900	-	169	-	(9,439)	650	-	(364)	13,710	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	334,467	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	334,467	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	466,897	1,280	900	-	169	-	(9,439)	650	-	(364)	13,710	-
Cash and investments - ending	\$ 477,799	\$ (28,899)	\$ 9,000	\$ -	\$ 188	\$ 19	\$ 198	\$ 650	\$ -	\$ 83	\$ 46,440	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	New Tech Donation	Mccf - Uw Get Schooled/Jr Grant	Riv - 3M Robotics Donation @ Jefferson	Robert P Pickell Music	Robert Pickell Music Grant 2019	Donation From Friends Of Plymouth School	Robert Pickell Elem Music Educ	Boldt Enterprises Mcdonald'S Hs Educatio	Strings Grant	Abe - Testing	Riv - Active Teacher Grant @ Irta	This Counts Wellness Challenge 2020
Cash and investments - beginning	\$ 93,491	\$ 500	\$ 1,233	\$ -	\$ -	\$ 3,922	\$ 262	\$ -	\$ -	\$ 1,954	\$ -	\$ 5,000
Receipts:												
Local sources	-	-	-	-	-	-	-	1,595	3,981	115	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	15	-	-
Total receipts	-	-	-	-	-	-	-	1,595	3,981	130	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	262	1,515	3,806	-	-	4,759
Support services	87	500	-	-	-	-	-	-	-	120	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	87	500	-	-	-	-	262	1,515	3,806	120	-	4,759
Excess (deficiency) of receipts over disbursements	(87)	(500)	-	-	-	-	(262)	80	175	10	-	(4,759)
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	(87)	(500)	-	-	-	-	(262)	80	175	10	-	(4,759)
Cash and investments - ending	\$ 93,404	\$ -	\$ 1,233	\$ -	\$ -	\$ 3,922	\$ -	\$ 80	\$ 175	\$ 1,964	\$ -	\$ 241

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Phs-Drug Free Mcllc	2020-2022 Gene Haas Scholarship	Phs - Purdue Inmac Grant 2018	2019 Gene Haas Foundation (Scholarship)	Mccf - Drones	Early Learning Indiana & Rutgers (Nieer)	Formative Assessment	ADM Special Education Excess Costs	Adult Education State 2021-2022	Abe State 2020- 2021	Abe State 2022- 2023	Abe Hse State 2022-2023
Cash and investments - beginning	\$ 163	\$ 10,000	\$ 704	\$ 1,993	\$ 36	\$ 599	\$ (3,800)	\$ -	\$ 163	\$ -	\$ -	\$ -
Receipts:												
Local sources	6,000	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	35,250	213,543	483	-	69,895	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	6,000	-	-	-	-	-	35,250	213,543	483	-	69,895	-
Disbursements:												
Instruction	-	-	-	-	-	599	20,747	485,784	9,400	-	73,131	-
Support services	2,994	-	-	-	-	-	-	-	646	-	31,112	743
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,994	-	-	-	-	599	20,747	485,784	10,046	-	104,243	743
Excess (deficiency) of receipts over disbursements	3,006	-	-	-	-	(599)	14,503	(272,241)	(9,563)	-	(34,348)	(743)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,006	-	-	-	-	(599)	14,503	(272,241)	(9,563)	-	(34,348)	(743)
Cash and investments - ending	\$ 3,169	\$ 10,000	\$ 704	\$ 1,993	\$ 36	\$ -	\$ 10,703	\$ (272,241)	\$ (9,400)	\$ -	\$ (34,348)	\$ (743)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Abe Corrections State 2020-2021	Medicaid - State	Secured Schools Safety Grant	Stem Acceleration Grant - Rnd 6 Fy 2022-	Alternative Education (2020- 2021)	Alternative Educ 2021-2022	Alternative Educ 2022-2023	Eig Grant 2021- 2022	Eig Grant 2022- 23	Nesp 2020- 2021	Nesp 2021- 2022
Cash and investments - beginning	\$ -	\$ 6,387	\$ -	\$ -	\$ -	\$ 2,711	\$ -	\$ 7,192	\$ -	\$ -	\$ 42,519
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	3,611	9,250	3,910	-	21,913	-	-	9,695	-	-
Federal sources	-	474	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	4,085	9,250	3,910	-	21,913	-	-	9,695	-	-
Disbursements:											
Instruction	-	-	-	5,803	-	8,072	8,414	2,203	7,348	-	37,220
Support services	-	-	18,500	9,000	-	-	-	4,989	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	5,299
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	18,500	14,803	-	8,072	8,414	7,192	7,348	-	42,519
Excess (deficiency) of receipts over disbursements	-	4,085	(9,250)	(10,893)	-	13,841	(8,414)	(7,192)	2,347	-	(42,519)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	16,552	-	-	-	-
Transfers out	-	(3,685)	-	-	-	(16,552)	-	-	-	-	-
Total other financing sources (uses)	-	(3,685)	-	-	-	(16,552)	16,552	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	400	(9,250)	(10,893)	-	(2,711)	8,138	(7,192)	2,347	-	(42,519)
Cash and investments - ending	\$ -	\$ 6,787	\$ (9,250)	\$ (10,893)	\$ -	\$ -	\$ 8,138	\$ -	\$ 2,347	\$ -	\$ -

PLYMOUTH COMMUNITY SCHOOL CORPORATION
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	Nesp 2022-2023	Tag 2021 (Teacher Appreciation Grant)	2022 Teacher Appreciation Grant	High Ability 2020-2021	State Connectivity Grant	Title I 2020-2021	Title I (Basic) 2021-2022	Title I (Basic) 2022-2023	Title I Part D 2019-2020	Title I Part D 2020-2021	Title I Part D 2021-2022	Title I Part D 2022-2023
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,336	\$ 12,760	\$ -	\$ (36,250)	\$ -	\$ -	\$ -	\$ 12,473	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	151,892	-	118,773	36,997	3,840	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	95,178	185,958	-	-	64,703	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	151,892	-	118,773	36,997	3,840	-	95,178	185,958	-	-	64,703	-
Disbursements:												
Instruction	44,712	-	118,773	4,336	-	-	27,929	312,072	-	-	77,176	5,442
Support services	-	-	-	-	12,760	-	30,000	9,689	(200)	-	-	-
Noninstructional services	7,185	-	-	-	-	-	999	4,071	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	200	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	51,897	-	118,773	4,336	12,760	-	58,928	325,832	-	-	77,176	5,442
Excess (deficiency) of receipts over disbursements	99,995	-	-	32,661	(8,920)	-	36,250	(139,874)	-	-	(12,473)	(5,442)
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	99,995	-	-	32,661	(8,920)	-	36,250	(139,874)	-	-	(12,473)	(5,442)
Cash and investments - ending	\$ 99,995	\$ -	\$ -	\$ 36,997	\$ 3,840	\$ -	\$ -	\$ (139,874)	\$ -	\$ -	\$ -	\$ (5,442)

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	Title I Sig - 2020-2021	Title I Part C Migrant 2020- 2021	Sped (611) Grant 2020- 2022	Sped (611) 2021-2023 Fy2022	Sped (611) 2022-2023 Fy2023	Sped Preschool (619) 2020-2021	Sped Pre-K (619) 2021-2022	Sped Pre-K (619) 2022-2023 Fy2023	let Federal 2020- 2021 (Abe)	Wei Federal (Abe) 2020-2021	Adult Educ Federal	Abe Wei Fed 2022-2023
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (54,752)	\$ -	\$ -	\$ (1,901)	\$ -	\$ -	\$ -	\$ (45,484)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	248,135	233,491	-	3,201	9,223	-	-	50,311	25,409
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	248,135	233,491	-	3,201	9,223	-	-	50,311	25,409
Disbursements:												
Instruction	-	-	-	193,383	650,560	-	1,300	23,909	-	-	2,618	30,778
Support services	-	-	-	-	-	-	-	-	-	-	2,209	537
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	193,383	650,560	-	1,300	23,909	-	-	4,827	31,315
Excess (deficiency) of receipts over disbursements	-	-	-	54,752	(417,069)	-	1,901	(14,686)	-	-	45,484	(5,906)
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	-	-	-	54,752	(417,069)	-	1,901	(14,686)	-	-	45,484	(5,906)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (417,069)	\$ -	\$ -	\$ (14,686)	\$ -	\$ -	\$ -	\$ (5,906)

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	Adult Education 22/23- let Abe	Title IV (2019- 2021)	Title IV 2020- 2022	Title IV Ffy 21 (2021-2023)	Title IV Ffy21 (2022-2024)	Cte Perkins Grant 2020- 2021	Cte Perkins Grant 2021- 2022	Cte Perkins Grant 2022- 2023	Phs - Education Readiness Grant 21-22	Perkins Assessment Grant 2020- 2021	Perkins Assessment Grant 21-22	Perkins Assessment Grant 22-23
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,290)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	6,740	13,392	20,680	-	-	-	18,887	174,841	37,762	-	-	4,032
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	6,740	13,392	20,680	-	-	-	18,887	174,841	37,762	-	-	4,032
Disbursements:												
Instruction	8,772	13,047	22,139	1,865	535	-	4,597	176,042	37,762	-	-	8,492
Support services	-	-	-	15,000	-	-	-	11,474	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,772	13,047	22,139	16,865	535	-	4,597	187,516	37,762	-	-	8,492
Excess (deficiency) of receipts over disbursements	(2,032)	345	(1,459)	(16,865)	(535)	-	14,290	(12,675)	-	-	-	(4,460)
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	(2,032)	345	(1,459)	(16,865)	(535)	-	14,290	(12,675)	-	-	-	(4,460)
Cash and investments - ending	\$ (2,032)	\$ 345	\$ (1,459)	\$ (16,865)	\$ (535)	\$ -	\$ -	\$ (12,675)	\$ -	\$ -	\$ -	\$ (4,460)

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	Perkins Reserve Grant	Perkins Cte Covid-19 Assistance Grant	Perkins Clna Planning Fy 2021-2022	Medicaid - Federal	Ttl II A 2020- 2022 Ffy 2020	Title II A Ffy 2021 (2021- 2023)	Title II A Ffy 2022 2022-2024	Title II A Ffy 2019 (2019- 2021)	Title III 2019- 2021	Title III 2020- 2022	Title III Fy 2021-2023	Title III 2022- 2024
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 383,484	\$ (71)	\$ (5,345)	\$ -	\$ -	\$ -	\$ -	\$ (3,434)	\$ -
Receipts:												
Local sources	-	-	-	22,650	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	6,995	-	-	53,063	26,799	30,928	-	-	6,218	27,149	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	6,995	-	-	75,713	26,799	30,928	-	-	6,218	27,149	-	-
Disbursements:												
Instruction	6,607	-	-	48,230	-	-	-	-	5,113	30,010	24,536	-
Support services	4,986	-	-	151,318	26,728	74,027	18,524	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	1,105	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	11,593	-	-	199,548	26,728	74,027	18,524	-	6,218	30,010	24,536	-
Excess (deficiency) of receipts over disbursements	(4,598)	-	-	(123,835)	71	(43,099)	(18,524)	-	-	-	(2,861)	(24,536)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,598)	-	-	(123,835)	71	(43,099)	(18,524)	-	-	-	(2,861)	(24,536)
Cash and investments - ending	\$ (4,598)	\$ -	\$ -	\$ 259,649	\$ -	\$ (48,444)	\$ (18,524)	\$ -	\$ -	\$ -	\$ (6,295)	\$ (24,536)

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

	Employability Skills Innovation & Implem	Arp - Sped PK 2021-2023	Arp- Idea 611 2021-2023	Esser III	Esser II	Covid Cares Act (ESSER) Federal Stimulus - 18003 Educ. Stab Reli	Youth Risk Behavior Survey 2021	Change	Prepaid School Lunch Accounts	Wireless Internet Tower	Vehicle Fringe Benefit	Ltd - Administrators
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (50,460)	\$ (13,508)	\$ 493	\$ -	\$ 32,456	\$ 104	\$ 1,278	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	(30)	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	40,000	-	-	33,153	1,144,110	58,802	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,200	425,269	-	3	6,726
Total receipts	40,000	-	-	33,153	1,144,110	58,802	-	1,200	425,239	-	3	6,726
Disbursements:												
Instruction	-	-	4,720	-	848,707	12,570	-	-	-	-	-	-
Support services	70,000	-	726	168,711	455,045	32,724	-	1,200	1,235	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	445,168	-	-	-
Facilities acquisition and construction	-	15,135	197,312	76,302	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	6,675
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	70,000	15,135	202,758	245,013	1,303,752	45,294	-	1,200	446,403	-	-	6,675
Excess (deficiency) of receipts over disbursements	(30,000)	(15,135)	(202,758)	(211,860)	(159,642)	13,508	-	-	(21,164)	-	3	51
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	(30,000)	(15,135)	(202,758)	(211,860)	(159,642)	13,508	-	-	(21,164)	-	3	51
Cash and investments - ending	\$ (30,000)	\$ (15,135)	\$ (202,758)	\$ (211,860)	\$ (210,102)	\$ -	\$ 493	\$ -	\$ 11,292	\$ 104	\$ 1,281	\$ 51

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

	Federal Tax Deductions	Certified Social Security Ded.	N/C Social Security Deductions	State Tax Deductions	County Local Option Tax Ded.	Annuity-Roth Lincoln Financial	Annuity Lincoln Financial	United Way Deductions	Voluntary Perf Deductions	Wage Garnishment	Child Support	Voluntary Trf Deductions
Cash and investments - beginning	\$ (47)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,720,046	1,134,197	613,554	715,591	305,540	148,005	229,995	7,059	8,475	9,865	12,315	-
Total receipts	1,720,046	1,134,197	613,554	715,591	305,540	148,005	229,995	7,059	8,475	9,865	12,315	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,719,999	1,134,197	613,554	715,591	305,540	148,005	229,995	7,059	16,319	9,865	12,315	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,719,999	1,134,197	613,554	715,591	305,540	148,005	229,995	7,059	16,319	9,865	12,315	-
Excess (deficiency) of receipts over disbursements	47	-	-	-	-	-	-	-	(7,844)	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	47	-	-	-	-	-	-	-	(7,844)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,844)	\$ -	\$ -	\$ -

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

	Health Insurance Section 125	Vision Insurance Section 125	Dental Insurance Section 125	Dependent Care Section 125	Unreimbursed Medical Sect 125	Hsa American Fidelity S125	Hsa Tcu S125	Cancer Aflac Sec.125	Cancer Ins. American Fid S125	Life Ins. American Fidelity	Administrative Fee (Garnishments)	Aul Life Insuance
Cash and investments - beginning	\$ 11,157	\$ 3,875	\$ 1,031	\$ -	\$ 188	\$ -	\$ -	\$ 4	\$ 1,216	\$ 30	\$ 568	\$ 39
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	775,142	40,075	161,845	5,000	55,622	88,487	48,675	1,067	176,866	90,715	357	7,742
Total receipts	775,142	40,075	161,845	5,000	55,622	88,487	48,675	1,067	176,866	90,715	357	7,742
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	788,881	40,049	161,130	5,000	55,225	88,487	48,675	1,067	176,818	90,741	-	7,222
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	788,881	40,049	161,130	5,000	55,225	88,487	48,675	1,067	176,818	90,741	-	7,222
Excess (deficiency) of receipts over disbursements	(13,739)	26	715	-	397	-	-	-	48	(26)	357	520
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,739)	26	715	-	397	-	-	-	48	(26)	357	520
Cash and investments - ending	\$ (2,582)	\$ 3,901	\$ 1,746	\$ -	\$ 585	\$ -	\$ -	\$ 4	\$ 1,264	\$ 4	\$ 925	\$ 559

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

	Fitness Forum/Lifeplex Deduct	Vocational - Precision Machining	Cte Textbooks/Supplies/G as	Media - Damaged/Missing Books	Fema	Non Reimbursable Sales Tax	Group Insurance Retired Empl.	Eca Subs	Miscellaneous	New Ljh Project	Apple Damage/Replacement
Cash and investments - beginning	\$ -	\$ 5,255	\$ (3,455)	\$ 18,360	\$ -	\$ 10	\$ 361	\$ 4,315	\$ 40,295	\$ 16	\$ 47,357
Receipts:											
Local sources	-	-	-	-	-	118	46,539	-	54	82,254	46,841
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,741	383	4,441	-	-	-	-	-	-	-	-
Total receipts	2,741	383	4,441	-	-	118	46,539	-	54	82,254	46,841
Disbursements:											
Instruction	-	488	1,075	-	-	-	-	-	-	-	-
Support services	-	-	6,668	2,123	-	70	-	-	54	94,749	17,054
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,741	-	-	-	-	-	32,448	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,741	488	7,743	2,123	-	70	32,448	-	54	94,749	17,054
Excess (deficiency) of receipts over disbursements	-	(105)	(3,302)	(2,123)	-	48	14,091	-	-	(12,495)	29,787
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	-	(105)	(3,302)	(2,123)	-	48	14,091	-	-	(12,495)	29,787
Cash and investments - ending	\$ -	\$ 5,150	\$ (6,757)	\$ 16,237	\$ -	\$ 58	\$ 14,452	\$ 4,315	\$ 40,295	\$ (12,479)	\$ 77,144

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

	Adm - Preschool Tuition	Criminal History Check	Flower Fund Bus Drivers	Flower Fund	Damage To School Property	Eca Purchases	Phs Collections	Memorial	Parapro Professional	Retirement / Severance Bond	Totals
Cash and investments - beginning	\$ 21,236	\$ 1,554	\$ 196	\$ 1,168	\$ 354	\$ (5,942)	\$ 471	\$ 170	\$ (550)	\$ -	\$ 22,157,620
Receipts:											
Local sources	20,050	-	-	-	-	72,507	-	-	-	-	16,764,595
Intermediate sources	-	-	-	-	-	-	-	-	-	-	366
State sources	-	-	-	-	-	-	-	-	-	-	24,780,183
Federal sources	-	-	-	-	-	-	-	-	-	-	4,534,173
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	7,202,961
Total receipts	20,050	-	-	-	-	72,507	-	-	-	-	53,282,278
Disbursements:											
Instruction	17,484	-	-	-	-	72,904	-	-	-	-	20,939,629
Support services	-	-	-	-	-	21,457	-	-	550	-	19,006,395
Noninstructional services	-	-	-	-	-	-	-	-	-	-	3,072,227
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	3,212,988
Debt services	-	-	-	-	-	-	-	-	-	-	5,606,461
Nonprogrammed charges	-	115	-	-	-	-	-	-	-	-	6,696,997
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	17,484	115	-	-	-	94,361	-	-	550	-	58,534,697
Excess (deficiency) of receipts over disbursements	2,566	(115)	-	-	-	(21,854)	-	-	(550)	-	(5,252,419)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	1,287
Transfers in	-	-	-	-	-	-	-	-	-	-	2,854,700
Transfers out	-	-	-	-	-	-	-	-	-	-	(2,854,699)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	1,288
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,566	(115)	-	-	-	(21,854)	-	-	(550)	-	(5,251,131)
Cash and investments - ending	\$ 23,802	\$ 1,439	\$ 196	\$ 1,168	\$ 354	\$ (27,796)	\$ 471	\$ 170	\$ (1,100)	\$ -	\$ 16,906,489

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PLYMOUTH COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 57,723</u>	<u>\$ 2,021,986</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Ad Valorem Property Tax First Mortgage Bonds Series 2018	Construction of new jr. high school and renovations to existing school buildings; redeem 2017 BANs	\$ 4,397,500	6/30/2019	6/30/2038
Operating Lease	2023 Apple Lease to Purchase	<u>643,501</u>	1/10/2023	4/15/2026
Total of annual lease payments		<u>\$ 5,041,001</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
General Obligation Bonds	2017 Series Site Improvements		\$ 370,000	\$ 245,000
General Obligation Bonds	2022 Series		<u>4,970,000</u>	<u>1,030,000</u>
Total governmental activities			<u>5,340,000</u>	<u>1,275,000</u>
Totals			<u>\$ 5,340,000</u>	<u>\$ 1,275,000</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 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	\$ 404,400
Buildings	114,991,226
Improvements other than buildings	2,058,894
Machinery, equipment, and vehicles	8,931,163
Construction in progress	<u>235,792</u>
Total governmental activities	<u>126,621,475</u>
Total capital assets	<u>\$ 126,621,475</u>

OTHER REPORTS

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