

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

FINANCIAL STATEMENT AUDIT REPORT
OF

MONROE COUNTY COMMUNITY
SCHOOL CORPORATION
MONROE COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED
05/27/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Business Operations	John Kenny	07-01-18 to 06-30-21
Superintendent of Schools	Dr. Judith DeMuth	07-01-18 to 06-30-21
President of the School Board	Kelly Smith Lois Sabo-Skelton Cathy Fuentes-Rohwer	07-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 06-30-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE MONROE COUNTY COMMUNITY
SCHOOL CORPORATION, MONROE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Monroe County Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2018 to June 30, 2020, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2018 to June 30, 2020.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2018 to June 30, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. 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, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 24, 2021, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.


Paul D. Joyce, CPA
State Examiner

May 24, 2021

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
General	\$ 9,993,019	\$ 37,742,409	\$ 37,266,261	\$ (10,469,167)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	37,862,526	32,746,359	3,239,397	8,355,564	75,533,448	66,506,815	(11,667,953)	5,714,244
Operating Referendum Tax Levy	12,166,447	7,942,438	8,567,073	-	11,541,812	7,518,045	8,756,698	-	10,303,159
Debt Service	539,918	12,895,320	11,130,256	(369,519)	1,935,463	12,272,676	12,429,533	(380,805)	1,397,801
Retirement/Severance Bond Debt Service	94,673	1,034,740	1,010,715	-	118,698	976,986	1,007,493	-	88,191
Operations	-	13,064,644	18,530,859	12,809,695	7,343,480	23,689,372	36,270,250	11,470,971	6,233,573
Capital Projects	6,947,239	6,163,127	8,478,631	(4,631,735)	-	-	-	-	-
School Transportation	143,720	3,403,955	3,188,903	(358,772)	-	-	-	-	-
School Bus Replacement	(210,289)	579,586	232,278	(137,019)	-	-	-	-	-
Local Rainy Day	1,212,500	-	-	-	1,212,500	-	-	-	1,212,500
Retirement/Severance Bond	6,242,637	-	-	-	6,242,637	-	-	-	6,242,637
2017 G.O. Bond	929,526	820	926,919	-	3,427	-	3,427	-	-
2018 G.O. Bond	5,972,902	-	5,037,587	-	935,315	-	489,567	-	445,748
2018B G.O. Bond	-	-	2,780,403	3,698,470	918,067	-	798,337	-	119,730
2020 Fm Bonds Const Acct	-	-	-	-	-	2,069	-	11,600,000	11,602,069
School Lunch	34,299	4,642,315	4,695,613	-	(18,999)	4,355,628	4,731,757	(16,545)	(411,673)
Curricular Materials Rental	889,901	1,205,645	1,024,680	369,519	1,440,385	869,387	401,541	380,805	2,289,036
Self-Insurance	3,907,599	14,060,859	13,826,082	-	4,142,376	13,711,422	16,532,418	150,000	1,471,380
Levy Excess	119,534	-	-	-	119,534	-	-	-	119,534
Joint Operations - Area Vocational Education	(39,188)	2,269,943	2,131,071	-	99,684	2,126,979	2,233,914	-	(7,251)
Child Care Program	-	267,865	313,235	-	(45,370)	442,012	789,605	-	(392,963)
On My Way Pre-K	9,929	206,703	-	-	216,632	390,760	-	-	607,392
Upland Pathways Grant	-	-	594	-	(594)	5,150	4,754	-	(198)
Mac Grant	-	-	-	-	-	500	439	-	61
No Kid Hungry Grant - Food Ser	-	-	-	-	-	4,438	-	-	4,438
Arby'S Foundation - North Ffa	-	-	-	-	-	1,000	-	-	1,000
Stem Fellows - Roi	-	-	-	-	-	42,500	49,365	-	(6,865)
Evening Of Stars Donations	-	-	-	-	-	16,250	4,147	33,856	45,959
Local Donations	-	-	-	-	-	867	2,196	49,898	48,569
Other Local Funds	-	221,394	273,262	685,665	633,797	333,624	607,187	(6,901)	353,333
Alternative Ed Grant 2018	29,313	33,573	8,829	(54,057)	-	-	-	-	-
Alternative Ed Grant 2014	(846)	-	-	846	-	-	-	-	-
Alternative Ed Grant 2017	(9,547)	-	22,725	32,272	-	-	-	-	-
Alternative Ed Grant 2015	(121)	-	1,874	1,995	-	-	-	-	-
Early Intervention Grant	4,052	4,572	3,185	(5,439)	-	-	-	-	-
Eig 17/18 #Eig2018-5740	(10,676)	-	38,852	49,528	-	-	-	-	-
Eli 2015/16 #A58-5-15Ci-2854	907	-	-	(907)	-	-	-	-	-
Lily Comp Counseling Initiative	9,797	-	10,194	397	-	-	-	-	-
Lilly Implementation Grant	823,157	-	147,643	(675,514)	-	-	-	-	-
Community Foundation Grant	858	3,571	4,167	-	262	550	2,284	-	(1,472)
Riley Fdn - Panther Hoops	-	2,000	2,000	-	-	-	-	-	-
Cybersecurity Task Force	-	2,000	34	-	1,966	1,458	1,982	-	1,442
Prof Developmt Funds	10,073	-	-	-	10,073	-	-	-	10,073
Community Energy Conservation	460	-	-	(460)	-	-	-	-	-
Mlk Grant Tri-North Sy 2012/13	119	-	-	(119)	-	-	-	-	-
Stay In School-Ge Hired Prog	1,127	-	-	(1,127)	-	-	-	-	-
Mlk Grant - South 2015/16	-	-	-	-	-	-	-	-	-
Pollination Grant - South	25	-	-	-	25	-	-	(25)	-
Fresh Thyme - Tutoring Program	-	2,500	47	-	2,453	109	-	-	2,562
Energy Management - Duke Energy	1,400	-	-	(1,400)	-	-	-	-	-

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
Nature Garden Grant- Bgs 15/16	195	-	-	-	195	-	-	(195)	-
Special Education Misc Funds	500	250	250	-	500	-	-	-	500
Teacher Training In Sciences	2,128	-	-	-	2,128	-	-	-	2,128
Miscellaneous Donations	(3,589)	3,313	1,230	-	(1,506)	-	564	-	(2,070)
Miscellaneous Donations 1	390	387	-	-	777	-	-	-	777
Project Peace - Fairview	1,162	-	-	(1,162)	-	-	-	-	-
Local Adult, Alternative, and Continuing Education	-	508	17,769	18,944	1,683	17	34,097	-	(32,397)
Alternative Ed Grant 2019/2020	-	-	-	-	-	34,774	15,902	-	18,872
Welfare Activities	8,058	10,220	11,263	-	7,015	9,379	9,617	-	6,777
Miscellaneous Programs	434	54,655	83,423	28,334	-	-	-	-	-
Preschool Ptq-3 Ar,Gr,Su	2,254	-	-	(2,254)	-	-	-	-	-
Fuel Up To Play 60 - Arlington	875	-	-	(875)	-	-	-	-	-
Fuel Up To Play 60 - Bhs South	3,990	-	2,490	(1,500)	-	-	-	-	-
Trinity Outreach Grant -AE	35	-	35	-	-	-	-	-	-
Healthy Kids - Fairview	1,194	-	-	(1,194)	-	-	-	-	-
Lead Grant - Binford	215	-	-	(215)	-	-	-	-	-
Tri Kappa Grant - Arlington	-	1,780	571	(1,209)	-	-	-	-	-
Healthy Kids - Unionville	-	650	-	(650)	-	-	-	-	-
Vectren Grant - Binford	150	-	-	(150)	-	-	-	-	-
Community Foundation-Preschool	-	85,881	85,881	-	-	-	-	-	-
Raymond Fnd - Bgs Middle	311	-	-	(311)	-	-	-	-	-
Healthy Kids - Batchelor	650	-	-	(650)	-	-	-	-	-
Healthy Kids - Marlin	569	-	-	(569)	-	-	-	-	-
Healthy Schools Grant - Bgs	200	-	-	(200)	-	-	-	-	-
Campbells Grand Tri-North	10,000	-	59	(9,941)	-	-	-	-	-
Sharing Knowledge Grant- North	957	-	-	(957)	-	-	-	-	-
Healthy Kids - Jackson Creek	1,808	-	-	(1,808)	-	-	-	-	-
Hoosier Half Health Grant Bgs	13	-	-	(13)	-	-	-	-	-
Healthy Kids - Grandview	353	325	281	(397)	-	-	-	-	-
First Power Up Grant - South	-	3,000	400	(2,600)	-	-	-	-	-
Quadrangles Frc Team - South	255	-	-	(255)	-	-	-	-	-
Axa Scholarship Grant - South	-	1,000	230	(770)	-	-	-	-	-
Brc Grant 2015/16 - Academy	(924)	1,300	26	(350)	-	-	-	-	-
Yth/Adult PA Unionville 17/18	(5,367)	5,367	-	-	-	-	-	-	-
Iu Health Strong Schools 16/17	2,896	-	-	(2,896)	-	-	-	-	-
Iu Health Strong Schools 17/18	8,357	-	3,334	(5,023)	-	-	-	-	-
Blgtn Health Foundation Gift	-	10,000	-	(10,000)	-	-	-	-	-
Food Ser.- Nutrition Donation	346	-	-	(346)	-	-	-	-	-
Legacy Garden Proj. - J. Creek	82	-	-	(82)	-	-	-	-	-
Community Garden Project-North	854	-	-	(854)	-	-	-	-	-
Ictq Sped Ed - I.U. Sy 17/18	31,476	-	10,889	(20,587)	-	-	-	-	-
IYI Prof Develop Grant - IT Dept	750	-	750	-	-	-	-	-	-
Buea-Zone Art Bgs 17/18	-	-	233	233	-	-	-	-	-
Target Field Trip Grant 17/18	(179)	700	-	(521)	-	-	-	-	-
Target Field Trip Grant	17	-	-	(17)	-	-	-	-	-
Mac Grant Jackson Creek 2016	6	-	-	(6)	-	-	-	-	-
Early Learning Indiana	100,000	-	99,518	(482)	-	-	-	-	-
Early Learning Indiana Title I	127	-	-	(127)	-	-	-	-	-
State Instructional Support	(1,750)	75,675	50,675	-	23,250	204	34,643	-	(11,189)
Dli Fy20 #A58-0-20DI-6399	-	-	-	-	-	-	7,448	-	(7,448)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
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 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
Formative Assessment	9,863	127,134	131,841	-	5,156	132,605	74,156	-	63,605
Indiana Preschool Grants	-	18,313	39,258	-	(20,945)	30,584	11,070	-	(1,431)
Dual Lng Immersion 17/18	(9,870)	40,750	33,397	-	(2,517)	-	-	2,517	-
High Ability Prog Sy 2017/18	22,091	-	21,751	-	340	-	-	(340)	-
Adult and Continuing Education	79,799	-	62,329	-	17,470	-	17,470	-	-
Abe 19/20 Grant #Ae941	-	-	-	-	-	260,782	584,186	-	(323,404)
Ae 17/18 Grant#Ae741 -State	(151,378)	244,625	183,553	-	(90,306)	-	(90,306)	-	-
Abe 15/16 Contract #14246	(104)	-	(104)	-	-	-	-	-	-
Abe 18/19 Grant #Ae841	-	301,402	416,581	-	(115,179)	254,746	139,567	-	-
Secured Schools Safety Grant	-	25,000	-	-	25,000	-	25,435	-	(435)
Digital Learning Grant FY19	-	-	-	-	-	-	6,364	-	(6,364)
Recreational Activities	-	45,174	11,876	(44,090)	(10,792)	28,271	66,742	-	(49,263)
Non-English Speaking Program	-	-	-	-	-	153,428	93,566	-	59,862
Non-English Speaking Programs 2017/18	17,193	-	19,279	-	(2,086)	-	(2,086)	-	-
Nesp 15/16 #51116-175	(871)	-	-	-	(871)	-	(871)	-	-
Nesp 2018/19 #51119-178	-	120,300	76,216	-	44,084	-	44,084	-	-
School Technology	231,287	198,295	-	(429,582)	-	-	-	-	-
Career and Technical Performance Grant	9,320	15,406	24,340	-	386	50	-	-	436
Teacher Appreciation Grant	-	321,667	321,680	-	(13)	400,767	400,899	-	(145)
Indiana School Academic Improvement Program (ISAIP)	1,378	-	-	-	1,378	-	-	(1,378)	-
High Ability Students	-	-	-	-	-	94,968	36,641	340	58,667
State Connectivity Grant	-	-	-	-	-	14,777	-	-	14,777
Cif Grant - Special Ed 15/16	2,800	-	-	(2,800)	-	-	-	-	-
Positive Behavior Grant 15/16	(44,311)	62,043	48,062	30,330	-	-	-	-	-
Safe Routes To School Program 1	(995)	-	-	995	-	-	-	-	-
Senator David Ford Technology	-	-	-	-	-	198,000	-	-	198,000
Work-Indiana Training	(185)	36,716	19,174	-	17,357	24,560	13,617	-	28,300
Skill Up Grant - Hhcc	(10,263)	101,344	262,495	-	(171,414)	480,418	262,439	-	46,565
Work Indiana 18/19 #Win841	-	93,186	90,645	-	2,541	-	(6,432)	-	8,973
Work Indiana 17/18 #Win741	7,131	(1,405)	(706)	-	6,432	-	6,432	-	-
Early Learning/Oecosl Rff18001	-	24,547	24,898	-	(351)	4,299	8,497	-	(4,549)
Governors Association Grant	1,450	-	-	(1,450)	-	-	-	-	-
Employment/ Training Grant	(4,508)	28,000	23,492	-	-	-	-	-	-
School Safety Fy18 #23266	(42,857)	50,000	15,777	-	(8,634)	-	(8,634)	-	-
School Safety Fy19	-	-	25,994	-	(25,994)	50,000	24,006	-	-
School Safety Fy20	-	-	-	-	-	-	49,886	-	(49,886)
Safe Routes To School Program 1	-	-	1,280	(995)	(2,275)	-	1,964	-	(4,239)
Title I	(4,745)	-	-	-	(4,745)	-	-	-	(4,745)
Title I - Sig (1003) 2017/18	(7,907)	40,000	8,921	-	23,172	-	-	-	23,172
Title I Delinquent 16/17	(3,409)	-	-	-	(3,409)	-	-	-	(3,409)
Title I - 2018/2019	-	1,696,340	1,893,032	-	(196,692)	761,391	564,699	-	-
Title I-Sig (1003G) Sy 2016/17	968	-	-	-	968	-	-	-	968
Title I-Sig (1003G) Sy 16/17	(600)	-	-	-	(600)	-	-	-	(600)
Title I-Sig (1003G) Sy 2017/18	(40,030)	75,030	35,094	-	(94)	-	-	-	(94)
Title I-Sig (1003G) Sy 17/18	(183,230)	181,793	10,119	-	(11,556)	-	-	-	(11,556)
Title I - 2015/2016	(7,275)	-	3,503	-	(10,778)	-	(10,778)	-	-
Title I - 2017/2018	(765,853)	876,552	495,859	-	(385,160)	-	(385,160)	-	-
Title I 19/20 # 18611-001-Pn01	-	-	-	-	-	1,739,579	2,448,621	-	(709,042)
Title I - Sig 2019/2020 - Bgs	-	-	-	-	-	31,000	31,000	-	-
Mckinney 16/18#A58-7-17Ss-3955	-	45,000	45,000	-	-	45,000	45,000	-	-

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
Sped 611 Idea 19/20 #	-	-	-	-	-	1,429,173	1,816,504	-	(387,331)
IDEA	(11)	-	-	-	(11)	-	-	8	(3)
Se Idea 16/17	(6,851)	235,197	228,346	-	-	-	-	-	-
IDEA #19611-040-PN01	-	3,421,969	1,180,075	(2,761,052)	(519,158)	1,005,059	669,712	-	(183,811)
(IDEA, Part B) LEA Capacity Building (Sliver) Grants	-	-	6,955	6,955	-	-	-	-	-
IDEA #18611-040-PN01	(2,079,094)	451,596	1,126,598	2,754,096	-	-	-	-	-
Preschool 19/21#20619-038-Pn01	-	-	-	-	-	-	81,018	-	(81,018)
Preschool Fy17 #45717-040-Pn01	(17,008)	21,494	4,486	-	-	-	-	-	-
Preschool #45707-042-Py02	(68,736)	74,229	6,706	-	(1,213)	3,756	2,543	-	-
Preschool - #45716-040-Pn01	1,006	-	-	-	1,006	-	-	(1,006)	-
Preschool 18/20#19619-040-Pn01	-	58,984	74,181	-	(15,197)	17,772	2,943	-	(368)
Adult Basic Education	(3,139)	41,288	58,734	-	(20,585)	43,712	26,265	3,138	-
Ae Elc 16/17 Grant #Elc641	(13,224)	-	(13,224)	-	-	-	-	-	-
Abe Federal 18/19	-	177,531	284,919	-	(107,388)	90,392	(16,996)	-	-
AE IELCE741 SY 17/18	(31,057)	38,522	7,465	-	-	-	-	-	-
Abe 19/20 Grant #Ae941	-	-	-	-	-	130,331	292,888	-	(162,557)
Ae 17/18 Grant#Ae741 - Federal	(76,185)	130,861	96,293	-	(41,617)	-	(41,617)	-	-
Abe 16/17 Grant #Ae641	(122,188)	-	(122,188)	-	-	-	-	-	-
Ae Ielce 19/20	-	-	-	-	-	39,724	90,221	-	(50,497)
Student Support, Title IV	-	10,705	52,868	-	(42,163)	133,301	110,598	-	(19,460)
Title Iv - Fy21	-	-	-	-	-	-	41,489	-	(41,489)
Pathw/Tp 2011 #11-6200-5740	15,027	-	-	(15,027)	-	-	-	-	-
Vocational and Technology Board Grants	241	-	-	-	241	-	-	-	241
Perkins #18-4700-5740 17/18	(7,844)	89,278	99,897	-	(18,463)	-	-	-	(18,463)
Perkins 14/15 #14-5700-5740	-	-	2,791	-	(2,791)	-	-	-	(2,791)
Perkins #18-4700-4345 18/19	-	247,784	269,179	-	(21,395)	102,982	166,596	-	(85,009)
Perkins 19/20	-	-	118	-	(118)	294,323	192,461	-	101,744
Summer Expansion#19A-4700-5740	-	-	1,192	-	(1,192)	-	33,301	-	(34,493)
Perkins Assessment 2019/20	-	-	-	-	-	-	1,335	-	(1,335)
21st Century Learning Center	(20,271)	89,262	131,305	-	(62,314)	89,416	87,474	29	(60,343)
21St Ccolg 18/19 #S287C150014	(22,407)	238,802	315,392	-	(98,997)	342,793	251,571	-	(7,775)
21St Ccolg 14/15	(14,685)	4,857	(2,961)	-	(6,867)	-	-	-	(6,867)
Title II, Part A, 19/20 #S367A180013	-	-	-	-	-	243,039	271,880	-	(28,841)
Title li, A 16/17 #S367A150015	(221)	-	-	-	(221)	-	(221)	-	-
Title li, A - Fy17 Sy18-19	-	169,537	249,101	-	(79,564)	199,190	109,000	(11,205)	(579)
Title li, A 17/18 #S367A160013	(101,740)	221,470	126,893	-	(7,163)	61	(7,102)	-	-
Title III, English Language Acquisition	-	16,819	34,453	-	(17,634)	17,634	17,606	-	(17,606)
Title lii Fy21	-	-	-	-	-	-	22,032	-	(22,032)
Title lii 17/19#01118-072-Pn01	(10,148)	-	22,585	-	(32,733)	9,637	1,993	-	(25,089)
Title lii 16/17#	(7,086)	5,152	(1,934)	-	-	-	-	-	-
Elearning 16/17 # 19511	61	-	-	-	61	-	-	(61)	-
Enviro. Health Asthma Control	-	-	-	-	-	2,000	-	-	2,000
Prepaid Lunch	-	1,949,055	1,630,646	-	318,409	1,468,029	1,515,511	-	270,927
Payroll Withholding	2,071,804	46,818,222	46,867,199	-	2,022,827	47,985,508	48,082,137	-	1,926,198
Totals	\$ 48,575,395	\$ 203,147,342	\$ 209,852,344	\$ 3,698,469	\$ 45,568,862	\$ 200,692,661	\$ 209,999,196	\$ 11,605,148	\$ 47,867,475

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

MONROE COUNTY 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.

MONROE COUNTY 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.

Other disbursements. Amounts disbursed for any purpose not listed in another category above.

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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Funds

Plan Descriptions

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

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

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

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

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.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

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

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

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts and disbursements that appear as negative entries. This is a result of posting errors.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable federal grants and some local funds being overspent. The reimbursements for expenditures made by the School Corporation were not requested timely, and consequently, not received by June 30, 2019 and 2020.

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporation

The School Corporation has entered a capital lease with MCCSC 1996 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 during fiscal years 2018-2019 and 2019-2020 totaled \$6,661,500 and \$6,552,000, respectively.

Note 10. Other Postemployment Benefits

The School Corporation provides life insurance benefits to eligible retirees and their spouses. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

Note 11. Establishment of the Education Fund and Operations Fund

State statute (IC 20-40-2-2) required the establishment of an Education fund to be used to pay expenses allocated to student instruction and learning. The balance in the School Corporation's General fund as of December 31, 2018, was required to be transferred to the Education fund on January 1, 2019 (IC 20-40-2-7).

In addition, an Operations fund was required to be established under state statute (IC 20-40-18-1). The fund may be used to carry out capital project plans; pay transportation costs attributable to the transportation of school children; carry out a school bus replacement plan; pay expenses that are allocated to overhead and operational expenditures; provide funds to an art association or a historical society; and establish, maintain, and equip a public playground. The Indiana Codes establishing the Capital Projects fund (IC 20-40-8-6); School Transportation (IC 20-40-6-4); School Bus Replacement (IC 20-40-7-5); Historical fund; Playground fund; and Art fund were repealed effective January 1, 2019. Guidance was provided by the Indiana Department of Education to transfer the balances remaining in these funds as of December 31, 2018, to the Operations fund.

The Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, issued by the Indiana State Board of Accounts, includes the chart of accounts used by school corporations which coincides with the State Board of Education's determined categories in accordance with state statute (IC 20-42.5-3-7).

OTHER INFORMATION - UNAUDITED

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

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

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

MONROE COUNTY 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, 2019

	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/Severance Bond Debt Service	Operations	Capital Projects
Cash and investments - beginning	\$ 9,993,019	\$ -	\$ 12,166,447	\$ 539,918	\$ 94,673	\$ -	\$ 6,947,239
Receipts:							
Local sources	1,237,122	1,267,498	7,942,438	12,895,320	1,034,740	13,051,074	6,163,127
Intermediate sources	153	178	-	-	-	-	-
State sources	36,505,134	36,594,850	-	-	-	13,570	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>37,742,409</u>	<u>37,862,526</u>	<u>7,942,438</u>	<u>12,895,320</u>	<u>1,034,740</u>	<u>13,064,644</u>	<u>6,163,127</u>
Disbursements:							
Instruction	25,233,520	24,887,753	4,532,984	-	-	-	-
Support services	11,385,356	7,858,606	3,400,722	-	-	14,202,559	4,700,331
Noninstructional services	647,385	-	633,367	-	-	864,728	-
Facilities acquisition and construction	-	-	-	-	-	3,463,572	3,778,300
Debt services	-	-	-	11,130,256	1,010,715	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	<u>37,266,261</u>	<u>32,746,359</u>	<u>8,567,073</u>	<u>11,130,256</u>	<u>1,010,715</u>	<u>18,530,859</u>	<u>8,478,631</u>
Excess (deficiency) of receipts over disbursements	<u>476,148</u>	<u>5,116,167</u>	<u>(624,635)</u>	<u>1,765,064</u>	<u>24,025</u>	<u>(5,466,215)</u>	<u>(2,315,504)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	10,491,983	-	-	-	12,809,695	-
Transfers out	(10,469,167)	(7,252,586)	-	(369,519)	-	-	(4,631,735)
Total other financing sources (uses)	<u>(10,469,167)</u>	<u>3,239,397</u>	<u>-</u>	<u>(369,519)</u>	<u>-</u>	<u>12,809,695</u>	<u>(4,631,735)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(9,993,019)</u>	<u>8,355,564</u>	<u>(624,635)</u>	<u>1,395,545</u>	<u>24,025</u>	<u>7,343,480</u>	<u>(6,947,239)</u>
Cash and investments - ending	\$ -	\$ 8,355,564	\$ 11,541,812	\$ 1,935,463	\$ 118,698	\$ 7,343,480	\$ -

MONROE COUNTY 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, 2019

	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/Severance Bond	2017 G.O. Bond	2018 G.O. Bond	2018B G.O. Bond
Cash and investments - beginning	\$ 143,720	\$ (210,289)	\$ 1,212,500	\$ 6,242,637	\$ 929,526	\$ 5,972,902	\$ -
Receipts:							
Local sources	3,397,538	579,586	-	-	820	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	6,417	-	-	-	-	-	-
Total receipts	<u>3,403,955</u>	<u>579,586</u>	<u>-</u>	<u>-</u>	<u>820</u>	<u>-</u>	<u>-</u>
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	3,188,903	232,278	-	-	-	300	52,387
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	926,919	5,037,287	2,728,016
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	<u>3,188,903</u>	<u>232,278</u>	<u>-</u>	<u>-</u>	<u>926,919</u>	<u>5,037,587</u>	<u>2,780,403</u>
Excess (deficiency) of receipts over disbursements	<u>215,052</u>	<u>347,308</u>	<u>-</u>	<u>-</u>	<u>(926,099)</u>	<u>(5,037,587)</u>	<u>(2,780,403)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	3,698,470
Transfers in	-	-	-	-	-	-	-
Transfers out	(358,772)	(137,019)	-	-	-	-	-
Total other financing sources (uses)	<u>(358,772)</u>	<u>(137,019)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,698,470</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(143,720)</u>	<u>210,289</u>	<u>-</u>	<u>-</u>	<u>(926,099)</u>	<u>(5,037,587)</u>	<u>918,067</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,212,500</u>	<u>\$ 6,242,637</u>	<u>\$ 3,427</u>	<u>\$ 935,315</u>	<u>\$ 918,067</u>

MONROE COUNTY 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, 2019

	2020 Fm Bonds	Curricular		Self-Insurance	Levy Excess	Joint Operations	Child Care
	Const Acct	School Lunch	Materials Rental			- Area Vocational	
Cash and investments - beginning	\$ -	\$ 34,299	\$ 889,901	\$ 3,907,599	\$ 119,534	\$ (39,188)	\$ -
Receipts:							
Local sources	-	1,973,185	892,077	14,060,859	-	2,269,943	267,865
Intermediate sources	-	-	-	-	-	-	-
State sources	-	46,729	313,568	-	-	-	-
Federal sources	-	2,622,401	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	4,642,315	1,205,645	14,060,859	-	2,269,943	267,865
Disbursements:							
Instruction	-	-	-	-	-	1,498,200	-
Support services	-	141,998	1,024,680	355,617	-	356,795	-
Noninstructional services	-	4,553,615	-	-	-	276,076	313,235
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	13,470,465	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	4,695,613	1,024,680	13,826,082	-	2,131,071	313,235
Excess (deficiency) of receipts over disbursements	-	(53,298)	180,965	234,777	-	138,872	(45,370)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	369,519	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	369,519	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(53,298)	550,484	234,777	-	138,872	(45,370)
Cash and investments - ending	\$ -	\$ (18,999)	\$ 1,440,385	\$ 4,142,376	\$ 119,534	\$ 99,684	\$ (45,370)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	On My Way Pre-K	Upland Pathways Grant	Mac Grant	No Kid Hungry Grant - Food Ser	Arby'S Foundation - North Ffa	Stem Fellows - Roi	Evening Of Stars Donations
Cash and investments - beginning	\$ 9,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	206,703	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	206,703	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	594	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	594	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	206,703	(594)	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	206,703	(594)	-	-	-	-	-
Cash and investments - ending	\$ 216,632	\$ (594)	\$ -	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Local Donations	Other Local Funds	Alternative Ed Grant 2018	Alternative Ed Grant 2014	Alternative Ed Grant 2017	Alternative Ed Grant 2015	Early Intervention Grant
Cash and investments - beginning	\$ -	\$ -	\$ 29,313	\$ (846)	\$ (9,547)	\$ (121)	\$ 4,052
Receipts:							
Local sources	-	181,379	-	-	-	-	4,572
Intermediate sources	-	40,015	-	-	-	-	-
State sources	-	-	33,573	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	221,394	33,573	-	-	-	4,572
Disbursements:							
Instruction	-	12,759	8,829	-	22,725	1,874	-
Support services	-	260,503	-	-	-	-	3,185
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	273,262	8,829	-	22,725	1,874	3,185
Excess (deficiency) of receipts over disbursements	-	(51,868)	24,744	-	(22,725)	(1,874)	1,387
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	686,830	-	846	32,272	1,995	-
Transfers out	-	(1,165)	(54,057)	-	-	-	(5,439)
Total other financing sources (uses)	-	685,665	(54,057)	846	32,272	1,995	(5,439)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	633,797	(29,313)	846	9,547	121	(4,052)
Cash and investments - ending	\$ -	\$ 633,797	\$ -	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Eig 17/18 #Eig2018-5740	Eli 2015/16 #A58-5-15Ci- 2854	Lily Comp Counseling Initiative	Lilly Implementation Grant	Community Foundation Grant	Riley Fdn - Panther Hoops	Cybersecurity Task Force
Cash and investments - beginning	\$ (10,676)	\$ 907	\$ 9,797	\$ 823,157	\$ 858	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	3,571	2,000	2,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	3,571	2,000	2,000
Disbursements:							
Instruction	38,852	-	-	-	4,167	2,000	-
Support services	-	-	10,194	147,643	-	-	34
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	38,852	-	10,194	147,643	4,167	2,000	34
Excess (deficiency) of receipts over disbursements	(38,852)	-	(10,194)	(147,643)	(596)	-	1,966
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	49,528	-	397	-	-	-	-
Transfers out	-	(907)	-	(675,514)	-	-	-
Total other financing sources (uses)	49,528	(907)	397	(675,514)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,676	(907)	(9,797)	(823,157)	(596)	-	1,966
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 262	\$ -	\$ 1,966

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Prof Developmt Funds	Community Energy Conservation	Mlk Grant Tri- North Sy 2012/13	Stay In School- Ge Hired Prog	Mlk Grant - South 2015/16	Pollination Grant - South	Fresh Thyme - Tutoring Program
Cash and investments - beginning	\$ 10,073	\$ 460	\$ 119	\$ 1,127	\$ -	\$ 25	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	2,500
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	2,500
Disbursements:							
Instruction	-	-	-	-	-	-	47
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	47
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	2,453
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(460)	(119)	(1,127)	-	-	-
Total other financing sources (uses)	-	(460)	(119)	(1,127)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(460)	(119)	(1,127)	-	-	2,453
Cash and investments - ending	\$ 10,073	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 2,453

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	Energy Management - Duke Energ	Nature Garden Grant- Bgs 15/16	Special Education Misc Funds	Teacher Training In Sciences	Miscellaneous Donations	Miscellaneous Donations 1	Project Peace - Fairview
Cash and investments - beginning	\$ 1,400	\$ 195	\$ 500	\$ 2,128	\$ (3,589)	\$ 390	\$ 1,162
Receipts:							
Local sources	-	-	250	-	3,313	387	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	250	-	3,313	387	-
Disbursements:							
Instruction	-	-	-	-	1,230	-	-
Support services	-	-	250	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	250	-	1,230	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	2,083	387	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(1,400)	-	-	-	-	-	(1,162)
Total other financing sources (uses)	(1,400)	-	-	-	-	-	(1,162)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,400)	-	-	-	2,083	387	(1,162)
Cash and investments - ending	\$ -	\$ 195	\$ 500	\$ 2,128	\$ (1,506)	\$ 777	\$ -

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	Local Adult, Alternative, and Continuing Education	Alternative Ed Grant 2019/2020	Welfare Activities	Miscellaneous Programs	Preschool Ptq-3 Ar,Gr,Su	Fuel Up To Play 60 - Arlington	Fuel Up To Play 60 - Bhs South
Cash and investments - beginning	\$ -	\$ -	\$ 8,058	\$ 434	\$ 2,254	\$ 875	\$ 3,990
Receipts:							
Local sources	508	-	10,220	54,655	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	508	-	10,220	54,655	-	-	-
Disbursements:							
Instruction	17,769	-	-	-	-	-	2,490
Support services	-	-	11,263	83,423	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	17,769	-	11,263	83,423	-	-	2,490
Excess (deficiency) of receipts over disbursements	(17,261)	-	(1,043)	(28,768)	-	-	(2,490)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	18,944	-	-	28,334	-	-	-
Transfers out	-	-	-	-	(2,254)	(875)	(1,500)
Total other financing sources (uses)	18,944	-	-	28,334	(2,254)	(875)	(1,500)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,683	-	(1,043)	(434)	(2,254)	(875)	(3,990)
Cash and investments - ending	\$ 1,683	\$ -	\$ 7,015	\$ -	\$ -	\$ -	\$ -

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	Trinity Outreach Grant -AE	Healthy Kids - Fairview	Lead Grant - Binford	Tri Kappa Grant - Arlington	Healthy Kids - Unionville	Vectren Grant - Binford	Community Foundation- Preschool
Cash and investments - beginning	\$ 35	\$ 1,194	\$ 215	\$ -	\$ -	\$ 150	\$ -
Receipts:							
Local sources	-	-	-	1,780	650	-	85,881
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	1,780	650	-	85,881
Disbursements:							
Instruction	35	-	-	571	-	-	85,881
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	35	-	-	571	-	-	85,881
Excess (deficiency) of receipts over disbursements	(35)	-	-	1,209	650	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(1,194)	(215)	(1,209)	(650)	(150)	-
Total other financing sources (uses)	-	(1,194)	(215)	(1,209)	(650)	(150)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(35)	(1,194)	(215)	-	-	(150)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Raymond Fnd - Bgs Middle	Healthy Kids - Batchelor	Healthy Kids - Marlin	Healthy Schools Grant - Bgs	Campbells Grand Tri-North	Sharing Knowledge Grant- North	Healthy Kids - Jackson Creek
Cash and investments - beginning	\$ 311	\$ 650	\$ 569	\$ 200	\$ 10,000	\$ 957	\$ 1,808
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	59	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	59	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(59)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(311)	(650)	(569)	(200)	(9,941)	(957)	(1,808)
Total other financing sources (uses)	(311)	(650)	(569)	(200)	(9,941)	(957)	(1,808)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(311)	(650)	(569)	(200)	(10,000)	(957)	(1,808)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Hoosier Half Health Grant Bgs	Healthy Kids - Grandview	First Power Up Grant - South	Quadrangles Frc Team - South	Axa Scholarship Grant - South	Brc Grant 2015/16 - Academy	Yth/Adult PA Unionville 17/18
Cash and investments - beginning	\$ 13	\$ 353	\$ -	\$ 255	\$ -	\$ (924)	\$ (5,367)
Receipts:							
Local sources	-	325	3,000	-	1,000	1,300	5,367
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	325	3,000	-	1,000	1,300	5,367
Disbursements:							
Instruction	-	281	400	-	230	26	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	281	400	-	230	26	-
Excess (deficiency) of receipts over disbursements	-	44	2,600	-	770	1,274	5,367
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(13)	(397)	(2,600)	(255)	(770)	(350)	-
Total other financing sources (uses)	(13)	(397)	(2,600)	(255)	(770)	(350)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13)	(353)	-	(255)	-	924	5,367
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Iu Health Strong Schools 16/17	Iu Health Strong Schools 17/18	Blgtn Health Foundation Gift	Food Ser.- Nutrition Donation	Legacy Garden Proj. - J. Creek	Community Garden Project- North	Ictq Sped Ed - I.U. Sy 17/18
Cash and investments - beginning	\$ 2,896	\$ 8,357	\$ -	\$ 346	\$ 82	\$ 854	\$ 31,476
Receipts:							
Local sources	-	-	10,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	10,000	-	-	-	-
Disbursements:							
Instruction	-	3,334	-	-	-	-	-
Support services	-	-	-	-	-	-	10,889
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,334	-	-	-	-	10,889
Excess (deficiency) of receipts over disbursements	-	(3,334)	10,000	-	-	-	(10,889)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(2,896)	(5,023)	(10,000)	(346)	(82)	(854)	(20,587)
Total other financing sources (uses)	(2,896)	(5,023)	(10,000)	(346)	(82)	(854)	(20,587)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,896)	(8,357)	-	(346)	(82)	(854)	(31,476)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	IYI Prof Develop Grant - IT Dept	Buea-Zone Art Bgs 17/18	Target Field Trip Grant 17/18	Target Field Trip Grant	Mac Grant Jackson Creek 2016	Early Learning Indiana	Early Learning Indiana Title I
Cash and investments - beginning	\$ 750	\$ -	\$ (179)	\$ 17	\$ 6	\$ 100,000	\$ 127
Receipts:							
Local sources	-	-	700	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	700	-	-	-	-
Disbursements:							
Instruction	-	233	-	-	-	99,518	-
Support services	750	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	750	233	-	-	-	99,518	-
Excess (deficiency) of receipts over disbursements	(750)	(233)	700	-	-	(99,518)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	233	-	-	-	-	-
Transfers out	-	-	(521)	(17)	(6)	(482)	(127)
Total other financing sources (uses)	-	233	(521)	(17)	(6)	(482)	(127)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(750)	-	179	(17)	(6)	(100,000)	(127)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	State Instructional Support	Dli Fy20 #A58-0- 20DI-6399	Formative Assessment	Indiana Preschool Grants	Dual Lng Immersion 17/18	High Ability Prog Sy 2017/18	Adult and Continuing Education
Cash and investments - beginning	\$ (1,750)	\$ -	\$ 9,863	\$ -	\$ (9,870)	\$ 22,091	\$ 79,799
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	75,675	-	127,134	18,313	40,750	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	75,675	-	127,134	18,313	40,750	-	-
Disbursements:							
Instruction	-	-	-	39,258	33,397	-	62,329
Support services	50,675	-	131,841	-	-	21,751	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	50,675	-	131,841	39,258	33,397	21,751	62,329
Excess (deficiency) of receipts over disbursements	25,000	-	(4,707)	(20,945)	7,353	(21,751)	(62,329)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	25,000	-	(4,707)	(20,945)	7,353	(21,751)	(62,329)
Cash and investments - ending	\$ 23,250	\$ -	\$ 5,156	\$ (20,945)	\$ (2,517)	\$ 340	\$ 17,470

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Ae 17/18					
Abe 19/20 Grant #Ae941	Grant#Ae741 - State	Abe 15/16 Contract #14246	Abe 18/19 Grant #Ae841	Secured Schools Safety Grant	Digital Learning Grant FY19	Recreational Activities
Cash and investments - beginning	\$ -	\$ (151,378)	\$ (104)	\$ -	\$ -	\$ -
Receipts:						
Local sources	-	-	-	214	-	614
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	25,000	44,560
Federal sources	-	244,625	-	301,188	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	244,625	-	301,402	25,000	45,174
Disbursements:						
Instruction	-	183,553	(104)	416,581	-	8,433
Support services	-	-	-	-	-	3,443
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-
Total disbursements	-	183,553	(104)	416,581	-	11,876
Excess (deficiency) of receipts over disbursements	-	61,072	104	(115,179)	25,000	33,298
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(44,090)
Total other financing sources (uses)	-	-	-	-	-	(44,090)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	61,072	104	(115,179)	25,000	(10,792)
Cash and investments - ending	\$ -	\$ (90,306)	\$ -	\$ (115,179)	\$ 25,000	\$ (10,792)

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	Non-English Speaking Program	Non-English Speaking Programs 2017/18	Nesp 15/16 #51116-175	Nesp 2018/19 #51119-178	School Technology	Career and Technical Performance Grant	Teacher Appreciation Grant
Cash and investments - beginning	\$ -	\$ 17,193	\$ (871)	\$ -	\$ 231,287	\$ 9,320	\$ -
Receipts:							
Local sources	-	-	-	-	198,295	41	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	120,300	-	15,365	321,667
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	120,300	198,295	15,406	321,667
Disbursements:							
Instruction	-	19,279	-	76,216	-	24,340	-
Support services	-	-	-	-	-	-	321,680
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	19,279	-	76,216	-	24,340	321,680
Excess (deficiency) of receipts over disbursements	-	(19,279)	-	44,084	198,295	(8,934)	(13)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(429,582)	-	-
Total other financing sources (uses)	-	-	-	-	(429,582)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(19,279)	-	44,084	(231,287)	(8,934)	(13)
Cash and investments - ending	\$ -	\$ (2,086)	\$ (871)	\$ 44,084	\$ -	\$ 386	\$ (13)

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	Indiana School Academic Improvement Program (ISAIP)	High Ability Students	State Connectivity Grant	Cif Grant - Special Ed 15/16	Positive Behavior Grant 15/16	Safe Routes To School Program 1	Senator David Ford Technology
Cash and investments - beginning	\$ 1,378	\$ -	\$ -	\$ 2,800	\$ (44,311)	\$ (995)	\$ -
Receipts:							
Local sources	-	-	-	-	62,043	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	62,043	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	48,062	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	48,062	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	13,981	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	30,330	995	-
Transfers out	-	-	-	(2,800)	-	-	-
Total other financing sources (uses)	-	-	-	(2,800)	30,330	995	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(2,800)	44,311	995	-
Cash and investments - ending	\$ 1,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Work-Indiana Training	Skill Up Grant - Hhcc	Work Indiana 18/19 #Win841	Work Indiana 17/18 #Win741	Early Learning/Oecosl Rff18001	Governors Association Grant	Employment/ Training Grant
Cash and investments - beginning	\$ (185)	\$ (10,263)	\$ -	\$ 7,131	\$ -	\$ 1,450	\$ (4,508)
Receipts:							
Local sources	36,716	-	-	(1,405)	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	101,344	93,186	-	24,547	-	28,000
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	36,716	101,344	93,186	(1,405)	24,547	-	28,000
Disbursements:							
Instruction	19,174	262,495	90,645	(706)	-	-	23,492
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	24,898	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	19,174	262,495	90,645	(706)	24,898	-	23,492
Excess (deficiency) of receipts over disbursements	<u>17,542</u>	<u>(161,151)</u>	<u>2,541</u>	<u>(699)</u>	<u>(351)</u>	<u>-</u>	<u>4,508</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,450)	-
Total other financing sources (uses)	-	-	-	-	-	(1,450)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>17,542</u>	<u>(161,151)</u>	<u>2,541</u>	<u>(699)</u>	<u>(351)</u>	<u>(1,450)</u>	<u>4,508</u>
Cash and investments - ending	<u>\$ 17,357</u>	<u>\$ (171,414)</u>	<u>\$ 2,541</u>	<u>\$ 6,432</u>	<u>\$ (351)</u>	<u>\$ -</u>	<u>\$ -</u>

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	School Safety Fy18 #23266	School Safety Fy19	School Safety Fy20	Safe Routes To School Program	Title I	Title I - Sig (1003) 2017/18	Title I Delinquent 16/17
Cash and investments - beginning	\$ (42,857)	\$ -	\$ -	\$ -	\$ (4,745)	\$ (7,907)	\$ (3,409)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	50,000	-	-	-	-	-	-
Federal sources	-	-	-	-	-	40,000	-
Other receipts	-	-	-	-	-	-	-
Total receipts	50,000	-	-	-	-	40,000	-
Disbursements:							
Instruction	-	-	-	1,280	-	8,921	-
Support services	15,777	25,994	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	15,777	25,994	-	1,280	-	8,921	-
Excess (deficiency) of receipts over disbursements	34,223	(25,994)	-	(1,280)	-	31,079	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(995)	-	-	-
Total other financing sources (uses)	-	-	-	(995)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34,223	(25,994)	-	(2,275)	-	31,079	-
Cash and investments - ending	\$ (8,634)	\$ (25,994)	\$ -	\$ (2,275)	\$ (4,745)	\$ 23,172	\$ (3,409)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Title I - 2018/2019	Title I-Sig (1003G) Sy 2016/17	Title I-Sig (1003G) Sy 16/17	Title I-Sig (1003G) Sy 2017/18	Title I-Sig (1003G) Sy 17/18	Title I - 2015/2016	Title I - 2017/2018
Cash and investments - beginning	\$ -	\$ 968	\$ (600)	\$ (40,030)	\$ (183,230)	\$ (7,275)	\$ (765,853)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	1,696,340	-	-	75,030	181,793	-	876,552
Other receipts	-	-	-	-	-	-	-
Total receipts	1,696,340	-	-	75,030	181,793	-	876,552
Disbursements:							
Instruction	1,632,197	-	-	-	10,119	3,503	402,597
Support services	233,527	-	-	35,094	-	-	87,876
Noninstructional services	27,308	-	-	-	-	-	5,386
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	1,893,032	-	-	35,094	10,119	3,503	495,859
Excess (deficiency) of receipts over disbursements	(196,692)	-	-	39,936	171,674	(3,503)	380,693
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(196,692)	-	-	39,936	171,674	(3,503)	380,693
Cash and investments - ending	\$ (196,692)	\$ 968	\$ (600)	\$ (94)	\$ (11,556)	\$ (10,778)	\$ (385,160)

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	Title I 19/20 # 18611-001-Pn01	Title I - Sig 2019/2020 - Bgs	Mckinney 16/18#A58-7- 17Ss-3955	Sped 611 Idea 19/20 #	IDEA	Se Idea 16/17	IDEA #19611- 040-PN01
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (11)	\$ (6,851)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	45,000	-	-	235,197	3,421,969
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	45,000	-	-	235,197	3,421,969
Disbursements:							
Instruction	-	-	-	-	-	118,627	949,921
Support services	-	-	45,000	-	-	109,719	230,154
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	45,000	-	-	228,346	1,180,075
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	6,851	2,241,894
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(2,761,052)
Total other financing sources (uses)	-	-	-	-	-	-	(2,761,052)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	6,851	(519,158)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (11)	\$ -	\$ (519,158)

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	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	IDEA #18611- 040-PN01	Preschool Handicap	Preschool 19/21#20619- 038-Pn01	Preschool Fy17 #45717-040- Pn01	Preschool #45707-042- Py02	Preschool - #45716-040- Pn01
Cash and investments - beginning	\$ -	\$ (2,079,094)	\$ -	\$ -	\$ (17,008)	\$ (68,736)	\$ 1,006
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	451,596	-	-	21,494	74,229	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	451,596	-	-	21,494	74,229	-
Disbursements:							
Instruction	6,955	1,026,478	-	-	4,486	6,706	-
Support services	-	100,120	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	6,955	1,126,598	-	-	4,486	6,706	-
Excess (deficiency) of receipts over disbursements	(6,955)	(675,002)	-	-	17,008	67,523	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	6,955	2,754,096	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	6,955	2,754,096	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,079,094	-	-	17,008	67,523	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,213)	\$ 1,006

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	Preschool 18/20#19619- 040-Pn01	Adult Basic Education	Ae Elc 16/17 Grant #Elc641	Abe Federal 18/19	AE IELCE741 SY 17/18	Abe 19/20 Grant #Ae941	Ae 17/18 Grant#Ae741 - Federal
Cash and investments - beginning	\$ -	\$ (3,139)	\$ (13,224)	\$ -	\$ (31,057)	\$ -	\$ (76,185)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	58,984	41,288	-	177,531	38,522	-	130,861
Other receipts	-	-	-	-	-	-	-
Total receipts	58,984	41,288	-	177,531	38,522	-	130,861
Disbursements:							
Instruction	74,181	58,734	(13,224)	284,919	7,465	-	96,293
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	74,181	58,734	(13,224)	284,919	7,465	-	96,293
Excess (deficiency) of receipts over disbursements	(15,197)	(17,446)	13,224	(107,388)	31,057	-	34,568
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(15,197)	(17,446)	13,224	(107,388)	31,057	-	34,568
Cash and investments - ending	\$ (15,197)	\$ (20,585)	\$ -	\$ (107,388)	\$ -	\$ -	\$ (41,617)

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	Abe 16/17 Grant #Ae641	Ae lclce 19/20	Student Support, Title IV	Title Iv - Fy21	Pathw/Tp 2011 #11-6200-5740	Vocational and Technology Board Grants	Perkins #18-4700- 5740 17/18
Cash and investments - beginning	\$ (122,188)	\$ -	\$ -	\$ -	\$ 15,027	\$ 241	\$ (7,844)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	10,705	-	-	-	89,278
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	10,705	-	-	-	89,278
Disbursements:							
Instruction	(122,188)	-	-	-	-	-	99,897
Support services	-	-	52,868	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	(122,188)	-	52,868	-	-	-	99,897
Excess (deficiency) of receipts over disbursements	122,188	-	(42,163)	-	-	-	(10,619)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(15,027)	-	-
Total other financing sources (uses)	-	-	-	-	(15,027)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	122,188	-	(42,163)	-	(15,027)	-	(10,619)
Cash and investments - ending	\$ -	\$ -	\$ (42,163)	\$ -	\$ -	\$ 241	\$ (18,463)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Perkins 14/15 #14-5700-5740	Perkins #18- 4700-4345 18/19	Perkins 19/20	Summer Expansion#19A- 4700-5740	Perkins Assessment 2019/20	21st Century Learning Center	21St Cclg 18/19 #S287C150014
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,271)	\$ (22,407)
Receipts:							
Local sources	-	-	-	-	-	180	4,857
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	247,784	-	-	-	89,082	233,945
Other receipts	-	-	-	-	-	-	-
Total receipts	-	247,784	-	-	-	89,262	238,802
Disbursements:							
Instruction	2,791	269,179	118	1,192	-	131,305	315,392
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	2,791	269,179	118	1,192	-	131,305	315,392
Excess (deficiency) of receipts over disbursements	(2,791)	(21,395)	(118)	(1,192)	-	(42,043)	(76,590)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,791)	(21,395)	(118)	(1,192)	-	(42,043)	(76,590)
Cash and investments - ending	\$ (2,791)	\$ (21,395)	\$ (118)	\$ (1,192)	\$ -	\$ (62,314)	\$ (98,997)

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	21St Cclg 14/15	Title II, Part A, 19/20 #S367A180013	Title li, A 16/17 #S367A150015	Title li, A - Ffy17 Sy18-19	Title li, A 17/18 #S367A160013	Title III, English Language Acquisition	Title lii Fy21
Cash and investments - beginning	\$ (14,685)	\$ -	\$ (221)	\$ -	\$ (101,740)	\$ -	\$ -
Receipts:							
Local sources	4,857	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	169,537	221,470	16,819	-
Other receipts	-	-	-	-	-	-	-
Total receipts	4,857	-	-	169,537	221,470	16,819	-
Disbursements:							
Instruction	(2,961)	-	-	-	-	34,453	-
Support services	-	-	-	249,101	126,893	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	(2,961)	-	-	249,101	126,893	34,453	-
Excess (deficiency) of receipts over disbursements	7,818	-	-	(79,564)	94,577	(17,634)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,818	-	-	(79,564)	94,577	(17,634)	-
Cash and investments - ending	\$ (6,867)	\$ -	\$ (221)	\$ (79,564)	\$ (7,163)	\$ (17,634)	\$ -

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	Title Iii 17/19#01118- 072-Pn01	Title Iii 16/17#	Elearning 16/17 # 19511	Enviro. Health Asthma Control	Prepaid Lunch	Payroll Withholding	Totals
Cash and investments - beginning	\$ (10,148)	\$ (7,086)	\$ 61	\$ -	\$ -	\$ 2,071,804	\$ 48,575,395
Receipts:							
Local sources	-	2,066	-	-	-	-	67,923,731
Intermediate sources	-	-	-	-	-	-	40,346
State sources	-	-	-	-	-	-	74,593,265
Federal sources	-	3,086	-	-	-	-	11,816,306
Other receipts	-	-	-	-	1,949,055	46,818,222	48,773,694
Total receipts	-	5,152	-	-	1,949,055	46,818,222	203,147,342
Disbursements:							
Instruction	22,585	(1,934)	-	-	-	-	63,144,136
Support services	-	-	-	-	-	-	49,318,835
Noninstructional services	-	-	-	-	-	-	7,345,998
Facilities acquisition and construction	-	-	-	-	-	-	15,934,094
Debt services	-	-	-	-	-	-	12,140,971
Nonprogrammed charges	-	-	-	-	-	-	13,470,465
Other Disbursements	-	-	-	-	1,630,646	46,867,199	48,497,845
Total disbursements	22,585	(1,934)	-	-	1,630,646	46,867,199	209,852,344
Excess (deficiency) of receipts over disbursements	(22,585)	7,086	-	-	318,409	(48,977)	(6,705,002)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	3,698,470
Transfers in	-	-	-	-	-	-	27,282,952
Transfers out	-	-	-	-	-	-	(27,282,953)
Total other financing sources (uses)	-	-	-	-	-	-	3,698,469
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(22,585)	7,086	-	-	318,409	(48,977)	(3,006,533)
Cash and investments - ending	\$ (32,733)	\$ -	\$ 61	\$ -	\$ 318,409	\$ 2,022,827	\$ 45,568,862

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	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/Severance Bond Debt Service	Operations	Capital Projects
Cash and investments - beginning	\$ -	\$ 8,355,564	\$ 11,541,812	\$ 1,935,463	\$ 118,698	\$ 7,343,480	\$ -
Receipts:							
Local sources	-	1,319,123	7,518,045	12,272,676	976,986	23,612,373	-
Intermediate sources	-	640	-	-	-	-	-
State sources	-	74,213,685	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	76,999	-
Total receipts	-	75,533,448	7,518,045	12,272,676	976,986	23,689,372	-
Disbursements:							
Instruction	-	50,702,392	4,974,203	-	-	-	-
Support services	-	15,804,423	3,121,116	-	-	25,563,823	-
Noninstructional services	-	-	661,379	-	-	1,632,974	-
Facilities acquisition and construction	-	-	-	-	-	9,073,453	-
Debt services	-	-	-	12,429,533	1,007,493	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	66,506,815	8,756,698	12,429,533	1,007,493	36,270,250	-
Excess (deficiency) of receipts over disbursements	-	9,026,633	(1,238,653)	(156,857)	(30,507)	(12,580,878)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	5,148	-
Transfers in	-	3,876	-	-	-	11,520,513	-
Transfers out	-	(11,671,829)	-	(380,805)	-	(54,690)	-
Total other financing sources (uses)	-	(11,667,953)	-	(380,805)	-	11,470,971	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,641,320)	(1,238,653)	(537,662)	(30,507)	(1,109,907)	-
Cash and investments - ending	\$ -	\$ 5,714,244	\$ 10,303,159	\$ 1,397,801	\$ 88,191	\$ 6,233,573	\$ -

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	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/Severance Bond	2017 G.O. Bond	2018 G.O. Bond	2018B G.O. Bond
Cash and investments - beginning	\$ -	\$ -	\$ 1,212,500	\$ 6,242,637	\$ 3,427	\$ 935,315	\$ 918,067
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	3,427	489,567	798,337
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	3,427	489,567	798,337
Excess (deficiency) of receipts over disbursements	-	-	-	-	(3,427)	(489,567)	(798,337)
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	-	-	-	-	(3,427)	(489,567)	(798,337)
Cash and investments - ending	\$ -	\$ -	\$ 1,212,500	\$ 6,242,637	\$ -	\$ 445,748	\$ 119,730

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	2020 Fm Bonds Const Acct	School Lunch	Curricular Materials Rental	Self-Insurance	Levy Excess	Joint Operations - Area Vocational Education	Child Care Program
Cash and investments - beginning	\$ -	\$ (18,999)	\$ 1,440,385	\$ 4,142,376	\$ 119,534	\$ 99,684	\$ (45,370)
Receipts:							
Local sources	2,069	1,707,120	561,528	13,711,422	-	2,126,979	442,012
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	307,859	-	-	-	-
Federal sources	-	2,648,508	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,069	4,355,628	869,387	13,711,422	-	2,126,979	442,012
Disbursements:							
Instruction	-	-	-	-	-	1,501,066	-
Support services	-	218,225	401,541	517,439	-	390,020	119,724
Noninstructional services	-	4,513,532	-	-	-	342,828	669,881
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	16,014,979	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	4,731,757	401,541	16,532,418	-	2,233,914	789,605
Excess (deficiency) of receipts over disbursements	2,069	(376,129)	467,846	(2,820,996)	-	(106,935)	(347,593)
Other financing sources (uses):							
Proceeds of long-term debt	11,600,000	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	380,805	150,000	-	-	-
Transfers out	-	(16,545)	-	-	-	-	-
Total other financing sources (uses)	11,600,000	(16,545)	380,805	150,000	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,602,069	(392,674)	848,651	(2,670,996)	-	(106,935)	(347,593)
Cash and investments - ending	\$ 11,602,069	\$ (411,673)	\$ 2,289,036	\$ 1,471,380	\$ 119,534	\$ (7,251)	\$ (392,963)

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	On My Way Pre-K	Upland Pathways Grant	Mac Grant	No Kid Hungry Grant - Food Ser	Arby'S Foundation - North Ffa	Stem Fellows - Roi	Evening Of Stars Donations
Cash and investments - beginning	\$ 216,632	\$ (594)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	390,760	5,150	500	4,438	1,000	42,500	16,250
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	390,760	5,150	500	4,438	1,000	42,500	16,250
Disbursements:							
Instruction	-	3,687	439	-	-	49,365	-
Support services	-	1,067	-	-	-	-	4,147
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	4,754	439	-	-	49,365	4,147
Excess (deficiency) of receipts over disbursements	390,760	396	61	4,438	1,000	(6,865)	12,103
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	33,856
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	33,856
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	390,760	396	61	4,438	1,000	(6,865)	45,959
Cash and investments - ending	\$ 607,392	\$ (198)	\$ 61	\$ 4,438	\$ 1,000	\$ (6,865)	\$ 45,959

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	Local Donations	Other Local Funds	Alternative Ed Grant 2018	Alternative Ed Grant 2014	Alternative Ed Grant 2017	Alternative Ed Grant 2015	Early Intervention Grant
Cash and investments - beginning	\$ -	\$ 633,797	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	867	293,609	-	-	-	-	-
Intermediate sources	-	40,015	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	867	333,624	-	-	-	-	-
Disbursements:							
Instruction	2,196	54,968	-	-	-	-	-
Support services	-	552,219	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	2,196	607,187	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,329)	(273,563)	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	49,898	631	-	-	-	-	-
Transfers out	-	(7,532)	-	-	-	-	-
Total other financing sources (uses)	49,898	(6,901)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	48,569	(280,464)	-	-	-	-	-
Cash and investments - ending	\$ 48,569	\$ 353,333	\$ -	\$ -	\$ -	\$ -	\$ -

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	Eig 17/18 #Eig2018-5740	Eli 2015/16 #A58-5-15Ci- 2854	Lily Comp Counseling Initiative	Lily Implementation Grant	Community Foundation Grant	Riley Fdn - Panther Hoops	Cybersecurity Task Force
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 262	\$ -	\$ 1,966
Receipts:							
Local sources	-	-	-	-	550	-	1,458
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	550	-	1,458
Disbursements:							
Instruction	-	-	-	-	2,284	-	-
Support services	-	-	-	-	-	-	1,982
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	2,284	-	1,982
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,734)	-	(524)
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	-	-	-	-	(1,734)	-	(524)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (1,472)	\$ -	\$ 1,442

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	Prof Developmt Funds	Community Energy Conservation	Mlk Grant Tri- North Sy 2012/13	Stay In School- Ge Hired Prog	Mlk Grant - South 2015/16	Pollination Grant - South	Fresh Thyme - Tutoring Program
Cash and investments - beginning	\$ 10,073	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 2,453
Receipts:							
Local sources	-	-	-	-	-	-	109
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	109
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	109
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(25)	-
Total other financing sources (uses)	-	-	-	-	-	(25)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(25)	109
Cash and investments - ending	\$ 10,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,562

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	Energy Management - Duke Energy	Nature Garden Grant- Bgs 15/16	Special Education Misc Funds	Teacher Training In Sciences	Miscellaneous Donations	Miscellaneous Donations 1	Project Peace - Fairview
Cash and investments - beginning	\$ -	\$ 195	\$ 500	\$ 2,128	\$ (1,506)	\$ 777	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	564	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	564	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(564)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(195)	-	-	-	-	-
Total other financing sources (uses)	-	(195)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(195)	-	-	(564)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 500	\$ 2,128	\$ (2,070)	\$ 777	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Local Adult, Alternative, and Continuing Education	Alternative Ed Grant 2019/2020	Welfare Activities	Miscellaneous Programs	Preschool Ptq-3 Ar,Gr,Su	Fuel Up To Play 60 - Arlington	Fuel Up To Play 60 - Bhs South
Cash and investments - beginning	\$ 1,683	\$ -	\$ 7,015	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	17	-	9,379	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	34,774	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	17	34,774	9,379	-	-	-	-
Disbursements:							
Instruction	34,097	15,902	-	-	-	-	-
Support services	-	-	9,617	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	34,097	15,902	9,617	-	-	-	-
Excess (deficiency) of receipts over disbursements	(34,080)	18,872	(238)	-	-	-	-
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	(34,080)	18,872	(238)	-	-	-	-
Cash and investments - ending	\$ (32,397)	\$ 18,872	\$ 6,777	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Trinity Outreach Grant -AE	Healthy Kids - Fairview	Lead Grant - Binford	Tri Kappa Grant - Arlington	Healthy Kids - Unionville	Vectren Grant - Binford	Community Foundation- Preschool
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Raymond Fnd - Bgs Middle	Healthy Kids - Batchelor	Healthy Kids - Marlin	Healthy Schools Grant - Bgs	Campbells Grand Tri-North	Sharing Knowledge Grant- North	Healthy Kids - Jackson Creek
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Hoosier Half Health Grant Bgs	Healthy Kids - Grandview	First Power Up Grant - South	Quadrangles Frc Team - South	Axa Scholarship Grant - South	Brc Grant 2015/16 - Academy	Yth/Adult PA Unionville 17/18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Iu Health Strong Schools 16/17	Iu Health Strong Schools 17/18	Bigtn Health Foundation Gift	Food Ser.- Nutrition Donation	Legacy Garden Proj. - J. Creek	Community Garden Project- North	Ictq Sped Ed - I.U. Sy 17/18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	IYI Prof Develop Grant - IT Dept	Buea-Zone Art Bgs 17/18	Target Field Trip Grant 17/18	Target Field Trip Grant	Mac Grant Jackson Creek 2016	Early Learning Indiana	Early Learning Indiana Title I
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	State Instructional Support	Dli Fy20 #A58-0- 20DI-6399	Formative Assessment	Indiana Preschool Grants	Dual Lng Immersion 17/18	High Ability Prog Sy 2017/18	Adult and Continuing Education
Cash and investments - beginning	\$ 23,250	\$ -	\$ 5,156	\$ (20,945)	\$ (2,517)	\$ 340	\$ 17,470
Receipts:							
Local sources	204	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	132,605	30,584	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	204	-	132,605	30,584	-	-	-
Disbursements:							
Instruction	-	7,448	-	11,070	-	-	17,470
Support services	34,643	-	74,156	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	34,643	7,448	74,156	11,070	-	-	17,470
Excess (deficiency) of receipts over disbursements	(34,439)	(7,448)	58,449	19,514	-	-	(17,470)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	2,517	-	-
Transfers out	-	-	-	-	-	(340)	-
Total other financing sources (uses)	-	-	-	-	2,517	(340)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(34,439)	(7,448)	58,449	19,514	2,517	(340)	(17,470)
Cash and investments - ending	\$ (11,189)	\$ (7,448)	\$ 63,605	\$ (1,431)	\$ -	\$ -	\$ -

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	Abe 19/20 Grant #Ae941	Ae 17/18 Grant#Ae741 - State	Abe 15/16 Contract #14246	Abe 18/19 Grant #Ae841	Secured Schools Safety Grant	Digital Learning Grant FY19	Recreational Activities
Cash and investments - beginning	\$ -	\$ (90,306)	\$ -	\$ (115,179)	\$ 25,000	\$ -	\$ (10,792)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	28,271
Federal sources	260,782	-	-	254,746	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	260,782	-	-	254,746	-	-	28,271
Disbursements:							
Instruction	584,186	(90,306)	-	139,567	-	-	59,323
Support services	-	-	-	-	25,435	6,364	7,419
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	584,186	(90,306)	-	139,567	25,435	6,364	66,742
Excess (deficiency) of receipts over disbursements	(323,404)	90,306	-	115,179	(25,435)	(6,364)	(38,471)
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	(323,404)	90,306	-	115,179	(25,435)	(6,364)	(38,471)
Cash and investments - ending	\$ (323,404)	\$ -	\$ -	\$ -	\$ (435)	\$ (6,364)	\$ (49,263)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
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	Non-English Speaking Program	Non-English Speaking Programs 2017/18	Nesp 15/16 #51116-175	Nesp 2018/19 #51119-178	School Technology	Career and Technical Performance Grant	Teacher Appreciation Grant
Cash and investments - beginning	\$ -	\$ (2,086)	\$ (871)	\$ 44,084	\$ -	\$ 386	\$ (13)
Receipts:							
Local sources	-	-	-	-	-	50	-
Intermediate sources	-	-	-	-	-	-	-
State sources	153,428	-	-	-	-	-	400,767
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	153,428	-	-	-	-	50	400,767
Disbursements:							
Instruction	26,507	(2,086)	(871)	44,084	-	-	-
Support services	23,385	-	-	-	-	-	400,899
Noninstructional services	43,674	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	93,566	(2,086)	(871)	44,084	-	-	400,899
Excess (deficiency) of receipts over disbursements	59,862	2,086	871	(44,084)	-	50	(132)
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	59,862	2,086	871	(44,084)	-	50	(132)
Cash and investments - ending	\$ 59,862	\$ -	\$ -	\$ -	\$ -	\$ 436	\$ (145)

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	Indiana School Academic Improvement Program (ISAIP)	High Ability Students	State Connectivity Grant	Cif Grant - Special Ed 15/16	Positive Behavior Grant 15/16	Safe Routes To School Program 1	Senator David Ford Technology
Cash and investments - beginning	\$ 1,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	94,968	14,777	-	-	-	198,000
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	94,968	14,777	-	-	-	198,000
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	36,641	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	36,641	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	58,327	14,777	-	-	-	198,000
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	340	-	-	-	-	-
Transfers out	(1,378)	-	-	-	-	-	-
Total other financing sources (uses)	(1,378)	340	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,378)	58,667	14,777	-	-	-	198,000
Cash and investments - ending	\$ -	\$ 58,667	\$ 14,777	\$ -	\$ -	\$ -	\$ 198,000

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	Work-Indiana Training	Skill Up Grant - Hhcc	Work Indiana 18/19 #Win841	Work Indiana 17/18 #Win741	Early Learning/Oecosl Rff18001	Governors Association Grant	Employment/ Training Grant
Cash and investments - beginning	\$ 17,357	\$ (171,414)	\$ 2,541	\$ 6,432	\$ (351)	\$ -	\$ -
Receipts:							
Local sources	24,560	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	480,418	-	-	4,299	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	24,560	480,418	-	-	4,299	-	-
Disbursements:							
Instruction	13,617	262,439	(6,432)	6,432	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	8,497	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	13,617	262,439	(6,432)	6,432	8,497	-	-
Excess (deficiency) of receipts over disbursements	10,943	217,979	6,432	(6,432)	(4,198)	-	-
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	10,943	217,979	6,432	(6,432)	(4,198)	-	-
Cash and investments - ending	\$ 28,300	\$ 46,565	\$ 8,973	\$ -	\$ (4,549)	\$ -	\$ -

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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	School Safety Fy18 #23266	School Safety Fy19	School Safety Fy20	Safe Routes To School Program	Title I Title I	Title I - Sig (1003) 2017/18	Title I Delinquent 16/17
Cash and investments - beginning	\$ (8,634)	\$ (25,994)	\$ -	\$ (2,275)	\$ (4,745)	\$ 23,172	\$ (3,409)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	50,000	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	50,000	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	1,964	-	-	-
Support services	(8,634)	24,006	49,886	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	(8,634)	24,006	49,886	1,964	-	-	-
Excess (deficiency) of receipts over disbursements	8,634	25,994	(49,886)	(1,964)	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,634	25,994	(49,886)	(1,964)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (49,886)	\$ (4,239)	\$ (4,745)	\$ 23,172	\$ (3,409)

MONROE COUNTY 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, 2020

	Title I - 2018/2019	Title I-Sig (1003G) Sy 2016/17	Title I-Sig (1003G) Sy 16/17	Title I-Sig (1003G) Sy 2017/18	Title I-Sig (1003G) Sy 17/18	Title I - 2015/2016	Title I - 2017/2018
Cash and investments - beginning	\$ (196,692)	\$ 968	\$ (600)	\$ (94)	\$ (11,556)	\$ (10,778)	\$ (385,160)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	761,391	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	761,391	-	-	-	-	-	-
Disbursements:							
Instruction	492,147	-	-	-	-	(10,778)	(338,207)
Support services	62,012	-	-	-	-	-	(46,953)
Noninstructional services	10,540	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	564,699	-	-	-	-	(10,778)	(385,160)
Excess (deficiency) of receipts over disbursements	196,692	-	-	-	-	10,778	385,160
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	196,692	-	-	-	-	10,778	385,160
Cash and investments - ending	\$ -	\$ 968	\$ (600)	\$ (94)	\$ (11,556)	\$ -	\$ -

MONROE COUNTY 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, 2020

	Title I 19/20 # 18611-001-Pn01	Title I - Sig 2019/2020 - Bgs	Mckinney 16/18#A58-7- 17Ss-3955	Sped 611 Idea 19/20 #	IDEA	Se Idea 16/17	IDEA #19611- 040-PN01
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (11)	\$ -	\$ (519,158)
Receipts:							
Local sources	-	-	-	45	-	-	4,562
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	1,739,579	31,000	45,000	1,429,128	-	-	1,000,497
Other receipts	-	-	-	-	-	-	-
Total receipts	1,739,579	31,000	45,000	1,429,173	-	-	1,005,059
Disbursements:							
Instruction	2,160,923	-	-	1,633,895	-	-	495,880
Support services	260,579	31,000	45,000	182,609	-	-	173,832
Noninstructional services	27,119	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	2,448,621	31,000	45,000	1,816,504	-	-	669,712
Excess (deficiency) of receipts over disbursements	(709,042)	-	-	(387,331)	-	-	335,347
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	8	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	8	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(709,042)	-	-	(387,331)	8	-	335,347
Cash and investments - ending	\$ (709,042)	\$ -	\$ -	\$ (387,331)	\$ (3)	\$ -	\$ (183,811)

MONROE COUNTY 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, 2020

	(IDEA, Part B)						
	LEA Capacity Building (Sliver) Grants	IDEA #18611- 040-PN01	Preschool Handicap	Preschool 19/21#20619- 038-Pn01	Preschool Fy17 #45717-040- Pn01	Preschool #45707-042- Py02	Preschool - #45716-040- Pn01
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,213)	\$ 1,006
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	3,756	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	3,756	-
Disbursements:							
Instruction	-	-	-	81,018	-	2,543	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	81,018	-	2,543	-
Excess (deficiency) of receipts over disbursements	-	-	-	(81,018)	-	1,213	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(1,006)
Total other financing sources (uses)	-	-	-	-	-	-	(1,006)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(81,018)	-	1,213	(1,006)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (81,018)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MONROE COUNTY 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, 2020

	Preschool 18/20#19619- 040-Pn01	Adult Basic Education	Ae Elc 16/17 Grant #Elc641	Abe Federal 18/19	AE IELCE741 SY 17/18	Abe 19/20 Grant #Ae941	Ae 17/18 Grant#Ae741 - Federal
Cash and investments - beginning	\$ (15,197)	\$ (20,585)	\$ -	\$ (107,388)	\$ -	\$ -	\$ (41,617)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	17,772	43,712	-	90,392	-	130,331	-
Other receipts	-	-	-	-	-	-	-
Total receipts	17,772	43,712	-	90,392	-	130,331	-
Disbursements:							
Instruction	2,943	26,265	-	(16,996)	-	292,888	(41,617)
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	2,943	26,265	-	(16,996)	-	292,888	(41,617)
Excess (deficiency) of receipts over disbursements	14,829	17,447	-	107,388	-	(162,557)	41,617
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	3,138	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	3,138	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,829	20,585	-	107,388	-	(162,557)	41,617
Cash and investments - ending	\$ (368)	\$ -	\$ -	\$ -	\$ -	\$ (162,557)	\$ -

MONROE COUNTY 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, 2020

	Abe 16/17 Grant #Ae641	Ae lclce 19/20	Student Support, Title IV	Title Iv - Fy21	Pathw/Tp 2011 #11-6200-5740	Vocational and Technology Board Grants	Perkins #18- 4700-5740 17/18
Cash and investments - beginning	\$ -	\$ -	\$ (42,163)	\$ -	\$ -	\$ 241	\$ (18,463)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	39,724	133,301	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	39,724	133,301	-	-	-	-
Disbursements:							
Instruction	-	90,221	-	-	-	-	-
Support services	-	-	110,598	41,489	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	90,221	110,598	41,489	-	-	-
Excess (deficiency) of receipts over disbursements	-	(50,497)	22,703	(41,489)	-	-	-
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	-	(50,497)	22,703	(41,489)	-	-	-
Cash and investments - ending	\$ -	\$ (50,497)	\$ (19,460)	\$ (41,489)	\$ -	\$ 241	\$ (18,463)

MONROE COUNTY 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, 2020

	Perkins 14/15 #14-5700-5740	Perkins #18- 4700-4345 18/19	Perkins 19/20	Summer Expansion#19A- 4700-5740	Perkins Assessment 2019/20	21st Century Learning Center	21St Ccig 18/19 #S287C150014
Cash and investments - beginning	\$ (2,791)	\$ (21,395)	\$ (118)	\$ (1,192)	\$ -	\$ (62,314)	\$ (98,997)
Receipts:							
Local sources	-	1,980	29	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	101,002	294,294	-	-	89,416	342,793
Other receipts	-	-	-	-	-	-	-
Total receipts	-	102,982	294,323	-	-	89,416	342,793
Disbursements:							
Instruction	-	166,596	192,461	33,301	1,335	83,631	251,571
Support services	-	-	-	-	-	3,843	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	166,596	192,461	33,301	1,335	87,474	251,571
Excess (deficiency) of receipts over disbursements	-	(63,614)	101,862	(33,301)	(1,335)	1,942	91,222
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	29	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	29	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(63,614)	101,862	(33,301)	(1,335)	1,971	91,222
Cash and investments - ending	\$ (2,791)	\$ (85,009)	\$ 101,744	\$ (34,493)	\$ (1,335)	\$ (60,343)	\$ (7,775)

MONROE COUNTY 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, 2020

	21St Cclg 14/15	Title II, Part A, 19/20 #S367A180013	Title li, A 16/17 #S367A150015	Title li, A - Ffy17 Sy18-19	Title li, A 17/18 #S367A160013	Title III, English Language Acquisition	Title Iii Fy21
Cash and investments - beginning	\$ (6,867)	\$ -	\$ (221)	\$ (79,564)	\$ (7,163)	\$ (17,634)	\$ -
Receipts:							
Local sources	-	1,014	-	-	61	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	242,025	-	199,190	-	17,634	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	243,039	-	199,190	61	17,634	-
Disbursements:							
Instruction	-	-	-	-	-	17,606	22,032
Support services	-	271,880	(221)	109,000	(7,102)	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Other Disbursements	-	-	-	-	-	-	-
Total disbursements	-	271,880	(221)	109,000	(7,102)	17,606	22,032
Excess (deficiency) of receipts over disbursements	-	(28,841)	221	90,190	7,163	28	(22,032)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	(11,205)	-	-	-
Total other financing sources (uses)	-	-	-	(11,205)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(28,841)	221	78,985	7,163	28	(22,032)
Cash and investments - ending	\$ (6,867)	\$ (28,841)	\$ -	\$ (579)	\$ -	\$ (17,606)	\$ (22,032)

MONROE COUNTY 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, 2020

	Title Iii 17/19#01118- 072-Pn01	Title Iii 16/17#	Elearning 16/17 # 19511	Enviro. Health Asthma Control	Prepaid Lunch	Payroll Withholding	Totals
Cash and investments - beginning	\$ (32,733)	\$ -	\$ 61	\$ -	\$ 318,409	\$ 2,022,827	\$ 45,568,862
Receipts:							
Local sources	-	-	-	-	-	-	65,049,425
Intermediate sources	-	-	-	-	-	-	40,655
State sources	-	-	-	-	-	-	76,144,435
Federal sources	9,637	-	-	2,000	-	-	9,927,610
Other receipts	-	-	-	-	1,468,029	47,985,508	49,530,536
Total receipts	9,637	-	-	2,000	1,468,029	47,985,508	200,692,661
Disbursements:							
Instruction	1,993	-	-	-	-	-	64,057,226
Support services	-	-	-	-	-	-	48,617,109
Noninstructional services	-	-	-	-	-	-	7,910,424
Facilities acquisition and construction	-	-	-	-	-	-	10,364,784
Debt services	-	-	-	-	-	-	13,437,026
Nonprogrammed charges	-	-	-	-	-	-	16,014,979
Other Disbursements	-	-	-	-	1,515,511	48,082,137	49,597,648
Total disbursements	1,993	-	-	-	1,515,511	48,082,137	209,999,196
Excess (deficiency) of receipts over disbursements	7,644	-	-	2,000	(47,482)	(96,629)	(9,306,535)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	11,600,000
Sale of capital assets	-	-	-	-	-	-	5,148
Transfers in	-	-	-	-	-	-	12,145,611
Transfers out	-	-	(61)	-	-	-	(12,145,611)
Total other financing sources (uses)	-	-	(61)	-	-	-	11,605,148
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,644	-	(61)	2,000	(47,482)	(96,629)	2,298,613
Cash and investments - ending	\$ (25,089)	\$ -	\$ -	\$ 2,000	\$ 270,927	\$ 1,926,198	\$ 47,867,475

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MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,218,804</u>	<u>\$ -</u>

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Apple Inc.	Technology Equipment Lease 2019	\$ 248,500	9/27/2019	1/15/2023
Apple Inc.	Technology Equipment Lease 2020	175,000	7/15/2020	7/15/2021
HP Financial	Technology Equipment Lease 2018	89,585	12/18/2018	12/18/2023
MCCSC 1996 School Building Corporation	Building Lease 2020	1,690,000	4/30/2020	12/31/2039
MCCSC 1996 School Building Corporation	Building Lease 2010	251,500	12/31/2011	12/30/2020
MCCSC 1996 School Building Corporation	Building Lease 2003 Refunded 2010	1,137,000	1/15/2017	1/15/2021
MCCSC 1996 School Building Corporation	Ad Valorem Prop. Tax Refunding Bonds Series 2016	<u>5,119,000</u>	1/15/2017	1/15/2029
Total governmental activities		<u>8,710,585</u>		
Total of annual lease payments		<u>\$ 8,710,585</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Facilities Improvement Bonds of 2017	\$ 655,000	\$ 661,550
General obligation bonds	Facilities Improvement Bonds of 2018	6,225,000	2,226,750
General obligation bonds	Facilities Improvement Bonds of 2018B	3,185,000	1,474,613
General obligation bonds	School Severance 2015 A Refunding	5,315,000	1,011,934
Notes and loans payable	Common School Fund Loan #A1899	102,130	102,641
Notes and loans payable	Common School Fund STAA Advancement #A1872	<u>46,218</u>	<u>46,448</u>
Total governmental activities		<u>15,528,348</u>	<u>5,523,936</u>
Totals		<u>\$ 15,528,348</u>	<u>\$ 5,523,936</u>

MONROE COUNTY COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2020

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,020,267
Infrastructure	8,260,732
Buildings	189,751,414
Improvements other than buildings	9,837,444
Machinery, equipment, and vehicles	27,126,253
Construction in progress	30,321,082
Books and other	<u>5,087,398</u>
Total governmental activities	<u>273,404,590</u>
Total capital assets	<u>\$ 273,404,590</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/>.