

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

FINANCIAL STATEMENT AUDIT REPORT

OF

KOKOMO SCHOOL CORPORATION

HOWARD COUNTY, INDIANA

July 1, 2020 to June 30, 2022



**FILED**  
02/08/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Michelle Cronk Robert McIntire	07-01-20 to 09-30-22 10-01-22 to 06-30-23
Superintendent of Schools	Dr. Jeff Hauswald Dr. Mike Sargent	07-01-20 to 06-30-21 07-01-21 to 06-30-23
President of the School Board	Karen Sosbe Crystal Sanburn Lisa Hemmeger Lewis Hall	07-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 06-30-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE KOKOMO SCHOOL CORPORATION, HOWARD COUNTY, INDIANA

### Report on the Audit of the Financial Statement

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of the Kokomo School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

#### ***Opinion on Regulatory Basis of Accounting***

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

#### ***Basis for Adverse and Unmodified Opinions***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Management's Responsibilities for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2023, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

January 25, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <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.

KOKOMO SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Education Fund	\$ 5,852,924	\$ 41,342,990	\$ 34,278,382	\$ (6,310,303)	\$ 6,607,229	\$ 40,784,776	\$ 31,656,711	\$ (7,552,062)	\$ 8,183,232
Debt Service Fund	348,243	11,249,854	10,639,148	(119,660)	839,289	10,967,295	9,445,063	-	2,361,521
Retiremnt Bond/Debt Service Fd	117,411	400,725	436,485	-	81,651	134,174	215,825	-	-
Operations Fund	3,801,839	7,958,457	14,142,375	5,844,698	3,462,619	8,897,406	13,608,816	6,260,389	5,011,598
Local Rainy Day Fund	426,125	-	-	500,000	926,125	-	-	1,500,000	2,426,125
Retirement/Severence Bond Fund	285,451	-	4,674	-	280,777	-	4,814	-	275,963
2020 Go Bond	1,001,834	-	523,555	-	478,279	-	44,203	-	434,076
2021 Go Bond	-	-	387,648	22,500	(365,148)	-	1,060,605	2,340,965	915,212
2019 Go Bond	2,637,692	494	1,886,044	-	752,142	-	389,946	-	362,196
2021 Lease	-	-	19,475	-	(19,475)	20,003	-	-	528
2016 Lease	2,567	-	2,567	-	-	-	-	-	-
2018 Lease	194,013	275	117,393	-	76,895	-	37,619	-	39,276
2020 Lease Financing	-	13,600	-	-	13,600	-	-	-	13,600
School Lunch Fund	552,316	2,647,471	2,209,462	-	990,325	3,477,526	3,347,772	-	1,120,079
Textbook Rental Fund	(135,156)	509,389	394,179	120,991	101,045	421,808	80,469	-	442,384
Self-Insurance Health Fund	7,039,779	10,308,687	10,349,988	-	6,998,478	11,637,775	12,572,348	-	6,063,905
Levy Excess Fund	67	-	-	-	67	-	-	-	67
Economic Redevelopment Fund	305,516	-	256,329	-	49,187	-	-	-	49,187
Schoolmasters	2,606	-	-	-	2,606	-	196	-	2,410
Head Start Donation Fund	6,048	3,000	162	-	8,886	201	-	-	9,087
Mckinley-Simon Youth Grant	282	3,499	3,727	-	54	3,515	3,427	-	142
Head Start Mini Grants	12,509	1,000	-	-	13,509	1,000	-	-	14,509
Nurse Office Snacks	3,513	-	236	-	3,277	-	3,277	-	-
Food Serv/Frac/Breakfast Expan	28,731	-	351	-	28,380	-	-	-	28,380
Kindergarten Round-Up T-Shirts	-	-	-	-	-	-	-	-	-
Life Skills Donations	418	-	-	-	418	-	-	-	418
Bon Air Elem/Kroger Donation	115	-	-	-	115	-	-	-	115
Duke Energy Foundation Summer	34,863	20,000	28,298	-	26,565	20,000	27,260	-	19,305
Student Leadership Summit	4,186	-	-	-	4,186	-	-	-	4,186
Communities In School	(4,627)	-	(4,627)	-	-	-	-	-	-
College Success Coalition	2,606	-	-	-	2,606	-	-	-	2,606
School Intergenerational Pilot	(10,019)	26,108	35,614	-	(19,525)	41,232	21,707	-	-
Misc Donations	5,758	1,529	(463)	-	7,750	917	511	-	8,156
Miscellaneous Mini Grants	5,863	9,407	1,942	-	13,328	-	2,558	-	10,770
Education Foundation Mini Grants	-	10,360	7,430	-	2,930	23,365	22,806	-	3,489
Duke Energy Science/Tech Grant	138	-	138	-	-	-	-	-	-
Stitches Fr Heart Down To Sole	1,944	-	-	-	1,944	-	-	-	1,944
Preschool Instr Support Fund	8,346	80,995	63,499	-	25,842	87,358	90,702	-	22,498

KOKOMO SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Preschool Capacity Grant	4,887	-	4,887	-	-	-	-	-	-
Stem Instructional Support Fun	1,330	-	-	-	1,330	-	-	-	1,330
Alternative Education 2019	199,797	(206,419)	(6,622)	-	-	-	-	-	-
Alternative Education 2020	-	206,419	161,219	-	45,200	-	45,199	-	1
Alternative Ed 2020-21 Sy	-	56,558	-	-	56,558	-	56,558	-	-
Alternative Education 2021-22 Sy	-	-	-	-	-	60,375	46,397	-	13,978
C T Havens Trust	771	-	-	-	771	-	-	-	771
Stan Mohr Memorial Fund	572	-	-	-	572	-	-	-	572
Safe & Drug Free National Conf	922	-	-	-	922	-	-	-	922
Form. Assessment Grant	-	54,688	54,670	-	18	63,965	49,688	-	14,295
Special Education Excess Cost	-	171,338	171,338	-	-	335,317	336,891	-	(1,574)
On My Way Pre-K	94,430	110,882	161,459	-	43,853	207,136	14,784	-	236,205
Adult Education 2019-20 84.002	(11,615)	18,238	6,623	-	-	-	-	-	-
Adult Education 2020-21 84.002	-	47,793	78,096	-	(30,303)	38,887	8,583	-	1
Adult Education 2021-22/84.002	-	-	-	-	-	71,209	76,550	-	(5,341)
Medicaid Reimbursement	3,818	17,669	-	-	21,487	(6,912)	-	-	14,575
Secured Schools Safety Grant	(100,000)	111,241	100,000	-	(88,759)	90,056	79,812	-	(78,515)
Early Intervention 2019-20	20,197	-	20,196	-	1	-	-	-	1
Early Intervention 2020-21	-	16,745	687	-	16,058	-	16,058	-	-
Early Intervention 2021-22	-	-	-	-	-	23,613	-	-	23,613
Nesp 2019-20	8,241	-	8,240	-	1	-	-	-	1
Nesp 2020	-	42,982	25,111	-	17,871	-	17,872	-	(1)
Nesp 2021-22	-	-	-	-	-	34,161	22,005	-	12,156
Career & Tech Performance	277	-	-	-	277	-	-	-	277
Tag 2021-2022	-	-	-	-	-	184,122	184,122	-	-
High Ability	31,547	44,355	39,723	-	36,179	51,121	48,747	-	38,553
State Connectivity	14,389	7,909	7,760	-	14,538	12,760	6,250	-	21,048
International Programs	28,182	170,344	183,325	-	15,201	282,033	164,923	-	132,311
Title 1 2019-2020	(135,542)	542,561	407,017	-	2	-	-	-	2
Title 1 Delinquent 2019-20	(4,180)	23,454	19,274	-	-	-	-	-	-
Title 1 2020-2021 Cfda 84.010A	-	1,252,372	1,383,252	-	(130,880)	437,480	306,600	-	-
Title 1 Del 20-21 Cfda 84.010	-	34,444	39,516	-	(5,072)	18,202	14,057	-	(927)
Title 1 2021-22	-	-	-	-	-	1,637,856	1,807,369	-	(169,513)
Title 1 Del 21-22/ Cfda 84.010	-	-	-	-	-	33,897	35,409	-	(1,512)
Bae Sig 1003G - 2019-20	(606)	3,939	3,333	-	-	-	-	-	-
Bams Sig 1003G 2019-20	(29,921)	71,734	41,813	-	-	-	-	-	-
Mcms Sig 1003G -2019/20	(17,688)	46,586	28,898	-	-	-	-	-	-
Ppe Sig 1003G- 2019/20	(1,681)	57,134	55,453	-	-	-	-	-	-
Title 1 Sig-Tz 19-20	(138,915)	583,417	444,502	-	-	-	-	-	-
Bams-Sig/1003G 20-21/Cfda84.377A	-	46,435	51,307	-	(4,872)	51,508	46,635	-	1

KOKOMO SCHOOL CORPORATION  
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Mcms-Sig/1003G 20-21 Cfda84.377A	-	47,000	73,500	-	(26,500)	64,489	37,989	-	-
Pp Sig/1003G 20-21 Cfda 84.377A	-	38,959	48,874	-	(9,915)	42,809	32,895	-	(1)
Title 1 Sig/Tz 20-21 Cfda 84.010	-	742,846	858,550	-	(115,704)	380,055	264,351	-	-
Title 1/Tz 2021-22	-	-	-	-	-	179,064	216,975	-	(37,911)
Mckiney Vento Hmls 20-21/84.196A	-	20,182	20,182	-	-	26,673	26,673	-	-
Mckinney Vento Homeless 19-20	(49,168)	49,168	-	-	-	-	-	-	-
Special Ed Part B 611 Fy 2019	(142,966)	278,518	135,552	-	-	-	-	-	-
Special Ed 611B Fy20 84.173A	(4,253)	1,509,741	1,647,056	-	(141,568)	261,519	119,952	-	(1)
Spec Ed B/611 Fy21- Cfda 84.027A	-	-	-	-	-	1,472,162	1,606,879	-	(134,717)
Spec Ed Partb 619 Preschool 19	-	13,601	13,601	-	-	-	-	-	-
Spec Ed B/619Prschl-Cfda 84.173A	(5,008)	55,648	52,948	-	(2,308)	21,789	19,481	-	-
Spec Ed B/619 Prschl/Fy21/84.173A	-	17,719	22,789	-	(5,070)	80,995	76,419	-	(494)
Spec Ed B/619/Pschl Fy22/84.173A	-	-	-	-	-	21,049	31,871	-	(10,822)
Title Iv 19-21 - Cfda 84.424A	(35,628)	73,609	37,982	-	(1)	-	(206)	-	205
Title Iv 2020-22 84.424A	-	87,472	107,811	-	(20,339)	54,939	34,601	-	(1)
Carl Perkins 2019-20	(23,932)	66,712	42,779	-	1	-	-	-	1
Carl Perkins 2020-21 84.048A	-	167,526	192,842	-	(25,316)	74,311	48,994	-	1
Perkins Assessment Grant 84.048A	-	-	3,011	-	(3,011)	4,411	1,400	-	-
Perkins Covid Assistance 84.048A	-	20,202	23,842	-	(3,640)	7,346	3,706	-	-
Perkins Reserve Grant 84.048A	-	-	-	-	-	19,700	19,700	-	-
Carl Perkins 2021-22 Cfda-84048A	-	-	-	-	-	228,242	239,647	-	(11,405)
Perkins Planning 21-22 84.048A	-	-	-	-	-	880	880	-	-
Perkins Reserve-Equipment 84.048	-	-	-	-	-	-	7,083	-	(7,083)
Perkins Assessment 21-22 84.048A	-	-	-	-	-	-	4,900	-	(4,900)
Head Start 2020 93.6	(188,897)	1,723,060	1,534,164	-	(1)	-	-	-	(1)
Head Start 2021 93.6	-	872,488	1,051,468	-	(178,980)	1,542,870	1,364,038	-	(148)
Head Start 2022	-	-	-	-	-	712,861	902,780	-	(189,919)
Medicaid Reimb Federal 93.778	1,423	128,321	72,174	-	57,570	117,238	74,892	-	99,916
21St Cclc 2019-20	(1,689)	41,084	39,396	-	(1)	-	-	-	(1)
21St Cclc 2020-21 Cfda-84.287	-	49,632	53,876	-	(4,244)	4,244	-	-	-
Gear Up Trsp 84.334	-	1,119	2,199	-	(1,080)	8,525	16,050	-	(8,605)
School Technology Fund	-	-	-	-	-	264,820	450,716	-	(185,896)
Title li Part A 2018-2020	(3,798)	22,431	18,634	-	(1)	-	-	-	(1)
Title li Ffy 19-21 Cfda 84.367A	(5,738)	224,767	248,210	-	(29,181)	91,482	62,300	-	1
Title li-A Ffy 2020-22 84.367	-	3,554	30,937	-	(27,383)	327,552	300,663	-	(494)
Title lia Ffy 21 - Cfda 84.367	-	-	-	-	-	24,614	70,511	-	(45,897)
Title lii 2019-21 Cfda-84.365A	(1,106)	3,533	2,427	-	-	874	874	-	-
Title lii 2020-22 Cfda-84.365A	-	9,451	11,715	-	(2,264)	5,269	3,005	-	-
Title lii 2021-23	-	-	-	-	-	-	6,092	-	(6,092)

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 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Idea Arp - 611	-	-	-	-	-	3,000	3,000	-	-
Idea Arp (619)	-	-	-	-	-	-	750	-	(750)
Esser Iii Cfda 84.425U	-	-	-	-	-	2,398,750	2,729,145	-	(330,395)
Esser Ii - Cdfa 84.425D	-	-	614,626	-	(614,626)	3,849,650	3,968,612	-	(733,588)
Blg Stimulus- Syc	-	-	-	-	-	1,252,095	28,934	-	1,223,161
Govnor'S Emergency (Geer)84.425C	-	346,862	345,925	-	937	-	543	-	394
Federal Cares Stimulus 84.425D	-	941,057	990,570	-	(49,513)	711,767	662,253	-	1
Head Start Covid Stimulus 93.60	(244)	168,157	199,867	-	(31,954)	298,006	311,818	-	(45,766)
Coronavirus Relief Fund 21.019	-	1,331	-	(1,331)	-	-	-	-	-
Pre-Paid Trust	11,346	31,474	23,746	-	19,074	25,517	28,147	-	16,444
Federal Withholding Tax	-	2,670,505	2,670,505	-	-	2,611,044	2,611,044	-	-
Certified/Non-Certified Fica	-	2,433,998	2,433,998	-	-	2,531,452	2,531,452	-	-
Indiana Gross Income Tax	79,534	970,814	972,007	-	78,341	972,281	969,424	-	81,198
County Option Income Tax	44,947	538,905	540,504	-	43,348	533,757	532,453	-	44,652
Teacher Retirement	-	4,009	4,009	-	-	4,848	4,847	-	1
Voluntary Retirement Contribut	-	7,293	7,293	-	-	6,907	6,907	-	-
Flex Reimb Claims/Aflac	-	56,538	56,538	-	-	56,633	56,633	-	-
Flex Fee(Section 125)	271	-	-	-	271	-	-	-	271
United Way Funds	-	6,953	6,953	-	-	7,316	7,316	-	-
Aflac/Trustmark	11,077	206,417	215,271	-	2,223	176,283	197,807	-	(19,301)
Voluntary Life Insurance	2,757	20,860	21,170	-	2,447	19,911	21,762	-	596
Other Garnishment	-	75,070	75,070	-	-	78,154	78,154	-	-
Uniform Rental Fee	44	-	-	-	44	-	-	-	44
Sales Tax	74	525	396	-	203	880	910	-	173
Eca In & Out	-	70,145	70,145	-	-	5,448	5,448	-	-
Lincoln Financial Group	-	1,422,417	1,422,417	-	-	1,392,639	1,392,687	-	(48)
Lincoln Section 457	-	15,184	15,184	-	-	18,840	18,840	-	-
College Choice/Sec 529	-	31,400	31,400	-	-	25,980	25,980	-	-
Long Term Disability	5,447	25,660	26,239	-	4,868	80,455	80,014	-	5,309
Life Insurance	1,376	3,144	3,219	-	1,301	52,459	49,104	-	4,656
Health/Dental	-	1,254,128	1,254,128	-	-	(99)	-	-	(99)
Fringe Benefit Clearing Fund In & Out	(125)	3,718	3,593	-	-	-	-	-	-
	-	1,722	1,712	-	10	19,722	19,722	-	10
<b>Totals</b>	<b>\$ 22,198,857</b>	<b>\$ 95,697,287</b>	<b>\$ 97,628,092</b>	<b>\$ 56,895</b>	<b>\$ 20,324,947</b>	<b>\$ 103,319,614</b>	<b>\$ 98,410,961</b>	<b>\$ 2,549,292</b>	<b>\$ 27,782,892</b>

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

KOKOMO 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.

KOKOMO SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

**E. Disbursements**

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

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

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

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

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

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

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

**F. Other Financing Sources and Uses**

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

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

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

KOKOMO SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

KOKOMO 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.

KOKOMO 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 Fund*

*Plan Descriptions*

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

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

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

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

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.

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

*C. Additional Pension Plan: Classified Retirement Severance*

The School Corporation also contributes to an additional pension plan unique to the School Corporation. Information regarding this plan may be obtained from the School Corporation. These severance payments are funded with a retirement/severance account in local funds.

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of the School Corporation making corrections outside the reporting period where the original transactions occurred.

KOKOMO SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the reimbursable nature of several federal and state grants. A few local funds are in the negative due to not receiving revenues until after the close of the fiscal year.

**Note 9. Holding Corporations**

The School Corporation has entered into a capital lease with the Kokomo-Center Schools 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 the years 2021 and 2022, totaled \$7,032,500, and \$6,396,621, respectively.

**Note 10. Subsequent Events**

The School Corporation entered into a new lease agreement with the Kokomo-Center Schools Building Corporation, which closed on December 15, 2022, in the amount of \$1,430,000, to be used for site improvements at Kokomo High School and Boulevard School.

**Note 11. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: the ability to stay on the school corporation insurance provided that they were on the insurance plan prior to retirement. The retiree pays the full insurance premium for the health insurance. 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 12. Combined Funds**

Funds related to payroll clearing accounts were combined into one fund in the prior financial statement and reported as the Payroll Clearing fund. The following funds were included in the Payroll Clearing fund in the prior financial statement, but reported individually in the current financial statement:

Federal Withholding Tax	Certified/Non-Certified Fica
Indiana Gross Income Tax	County Option Income Tax
Teacher Retirement	Voluntary Retirement Contribut
Flex Reimb Claims/Aflac	Flex Fee(Section 125)
United Way Funds	Aflac/Trustmark
Voluntary Life Insurance	Other Garnishment
Uniform Rental Fee	Sales Tax
Eca In & Out	Lincoln Financial Group
Lincoln Section 457	College Choice/Sec 529
Long Term Disability	Life Insurance
Health/Dental	Fringe Benefit Clearing Fund
In & Out	

KOKOMO SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Funds related to donations were combined into one fund in the prior financial statement and reported as the Misc Donations fund. The following funds were included in the Misc Donations fund in the prior financial statement, but reported individually in the current financial statement:

Misc Donations  
Head Start Donation Fund

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REQUIRED SUPPLEMENTARY INFORMATION

KOKOMO SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Education Fund	Debt Service Fund	Retirement Bond/Debt Service Fd	Operations Fund	Local Rainy Day Fund	Retirement/Severance Bond Fund	2020 Go Bond	2021 Go Bond	2019 Go Bond
Cash and investments - beginning	\$ 5,852,924	\$ 348,243	\$ 117,411	\$ 3,801,839	\$ 426,125	\$ 285,451	\$ 1,001,834	\$ -	\$ 2,637,692
Receipts:									
Local sources	979,915	11,249,854	400,725	7,710,022	-	-	-	-	494
Intermediate sources	742	-	-	77,654	-	-	-	-	-
State sources	40,362,333	-	-	-	-	-	-	-	-
Federal sources	-	-	-	170,781	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	41,342,990	11,249,854	400,725	7,958,457	-	-	-	-	494
Disbursements:									
Instruction	23,960,815	-	-	-	-	-	-	-	-
Support services	9,801,474	-	-	13,485,587	-	4,674	482,860	1,030	6,291
Noninstructional services	515,293	-	-	15,617	-	-	-	-	-
Facilities acquisition and construction	-	-	-	641,171	-	-	40,695	386,618	1,879,753
Debt services	-	10,639,148	436,485	-	-	-	-	-	-
Nonprogrammed charges	800	-	-	-	-	-	-	-	-
Total disbursements	34,278,382	10,639,148	436,485	14,142,375	-	4,674	523,555	387,648	1,886,044
Excess (deficiency) of receipts over disbursements	7,064,608	610,706	(35,760)	(6,183,918)	-	(4,674)	(523,555)	(387,648)	(1,885,550)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	22,500	-
Sale of capital assets	-	-	-	3,694	-	-	-	-	-
Transfers in	1,000,000	-	-	6,841,004	500,000	-	-	-	-
Transfers out	(7,310,303)	(119,660)	-	(1,000,000)	-	-	-	-	-
Total other financing sources (uses)	(6,310,303)	(119,660)	-	5,844,698	500,000	-	-	22,500	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	754,305	491,046	(35,760)	(339,220)	500,000	(4,674)	(523,555)	(365,148)	(1,885,550)
Cash and investments - ending	\$ 6,607,229	\$ 839,289	\$ 81,651	\$ 3,462,619	\$ 926,125	\$ 280,777	\$ 478,279	\$ (365,148)	\$ 752,142

KOKOMO SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	2021 Lease	2016 Lease	2018 Lease	2020 Lease Financing	School Lunch Fund	Textbook Rental Fund	Self-Insurance Health Fund	Levy Excess Fund	Economic Redevelopment Fund
Cash and investments - beginning	\$ -	\$ 2,567	\$ 194,013	\$ -	\$ 552,316	\$ (135,156)	\$ 7,039,779	\$ 67	\$ 305,516
Receipts:									
Local sources	-	-	275	13,600	54,770	242,565	10,308,687	-	-
Intermediate sources	-	-	-	-	14,000	-	-	-	-
State sources	-	-	-	-	7,332	266,824	-	-	-
Federal sources	-	-	-	-	2,571,369	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	275	13,600	2,647,471	509,389	10,308,687	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	19,475	-	41,214	-	-	394,179	493,904	-	-
Noninstructional services	-	-	-	-	2,209,462	-	-	-	-
Facilities acquisition and construction	-	2,567	76,179	-	-	-	-	-	256,329
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	9,856,084	-	-
Total disbursements	19,475	2,567	117,393	-	2,209,462	394,179	10,349,988	-	256,329
Excess (deficiency) of receipts over disbursements	(19,475)	(2,567)	(117,118)	13,600	438,009	115,210	(41,301)	-	(256,329)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	120,991	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	120,991	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(19,475)	(2,567)	(117,118)	13,600	438,009	236,201	(41,301)	-	(256,329)
Cash and investments - ending	\$ (19,475)	\$ -	\$ 76,895	\$ 13,600	\$ 990,325	\$ 101,045	\$ 6,998,478	\$ 67	\$ 49,187

KOKOMO SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Schoolmasters	Head Start Donation Fund	Mckinley-Simon Youth Grant	Head Start Mini Grants	Nurse Office Snacks	Food Serv/Frac/Breakfast Expan	Kindergarten Round-Up T-Shirts	Life Skills Donations	Bon Air Elem/Kroger Donation
Cash and investments - beginning	\$ 2,606	\$ 6,048	\$ 282	\$ 12,509	\$ 3,513	\$ 28,731	\$ -	\$ 418	\$ 115
Receipts:									
Local sources	-	3,000	3,499	1,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	3,000	3,499	1,000	-	-	-	-	-
Disbursements:									
Instruction	-	162	3,727	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	236	351	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	162	3,727	-	236	351	-	-	-
Excess (deficiency) of receipts over disbursements	-	2,838	(228)	1,000	(236)	(351)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,838	(228)	1,000	(236)	(351)	-	-	-
Cash and investments - ending	\$ 2,606	\$ 8,886	\$ 54	\$ 13,509	\$ 3,277	\$ 28,380	\$ -	\$ 418	\$ 115

KOKOMO SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Duke Energy Foundation Summer	Student Leadership Summit	Communities In School	College Success Coalition	School Intergenerational Pilot	Misc Donations	Miscellaneous Mini Grants	Education Foundation Mini Grants	Duke Energy Science/Tech Grant
Cash and investments - beginning	\$ 34,863	\$ 4,186	\$ (4,627)	\$ 2,606	\$ (10,019)	\$ 5,758	\$ 5,863	\$ -	\$ 138
Receipts:									
Local sources	-	-	-	-	-	1,529	-	10,360	-
Intermediate sources	20,000	-	-	-	26,108	-	9,407	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	20,000	-	-	-	26,108	1,529	9,407	10,360	-
Disbursements:									
Instruction	28,298	-	-	-	-	1,000	1,942	6,434	138
Support services	-	-	(4,627)	-	35,614	(1,535)	-	996	-
Noninstructional services	-	-	-	-	-	72	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	28,298	-	(4,627)	-	35,614	(463)	1,942	7,430	138
Excess (deficiency) of receipts over disbursements	(8,298)	-	4,627	-	(9,506)	1,992	7,465	2,930	(138)
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	(8,298)	-	4,627	-	(9,506)	1,992	7,465	2,930	(138)
Cash and investments - ending	\$ 26,565	\$ 4,186	\$ -	\$ 2,606	\$ (19,525)	\$ 7,750	\$ 13,328	\$ 2,930	\$ -

KOKOMO SCHOOL CORPORATION  
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	Stitches Fr Heart Down To Sole	Preschool Instr Support Fund	Preschool Capacity Grant	Stem Instructional Support Fun	Alternative Education 2019	Alternative Education 2020	Alternative Ed 2020-21 Sy	Alternative Education 2021- 22 Sy	C T Havens Trust
Cash and investments - beginning	\$ 1,944	\$ 8,346	\$ 4,887	\$ 1,330	\$ 199,797	\$ -	\$ -	\$ -	\$ 771
Receipts:									
Local sources	-	80,995	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	(206,419)	206,419	56,558	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	80,995	-	-	(206,419)	206,419	56,558	-	-
Disbursements:									
Instruction	-	63,311	4,887	-	(6,622)	161,219	-	-	-
Support services	-	188	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	63,499	4,887	-	(6,622)	161,219	-	-	-
Excess (deficiency) of receipts over disbursements	-	17,496	(4,887)	-	(199,797)	45,200	56,558	-	-
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	-	17,496	(4,887)	-	(199,797)	45,200	56,558	-	-
Cash and investments - ending	\$ 1,944	\$ 25,842	\$ -	\$ 1,330	\$ -	\$ 45,200	\$ 56,558	\$ -	\$ 771

KOKOMO SCHOOL CORPORATION  
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	Stan Mohr Memorial Fund	Safe & Drug Free National Conf	Form. Assessment Grant	Special Education Excess Cost	On My Way Pre- K	Adult Education 2019-20 84.002	Adult Education 2020-21 84.002	Adult Education 2021-22/84.002	Medicaid Reimbursement
Cash and investments - beginning	\$ 572	\$ 922	\$ -	\$ -	\$ 94,430	\$ (11,615)	\$ -	\$ -	\$ 3,818
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	54,688	90,374	110,882	-	-	-	17,669
Federal sources	-	-	-	80,964	-	18,238	47,793	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	54,688	171,338	110,882	18,238	47,793	-	17,669
Disbursements:									
Instruction	-	-	54,670	171,338	161,459	4,873	78,096	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	1,750	-	-	-
Total disbursements	-	-	54,670	171,338	161,459	6,623	78,096	-	-
Excess (deficiency) of receipts over disbursements	-	-	18	-	(50,577)	11,615	(30,303)	-	17,669
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	-	-	18	-	(50,577)	11,615	(30,303)	-	17,669
Cash and investments - ending	\$ 572	\$ 922	\$ 18	\$ -	\$ 43,853	\$ -	\$ (30,303)	\$ -	\$ 21,487

KOKOMO SCHOOL CORPORATION  
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	Secured Schools Safety Grant	Early Intervention 2019-20	Early Intervention 2020-21	Early Intervention 2021-22	Nesp 2019-20	Nesp 2020	Nesp 2021-22	Career & Tech Performance	Tag 2021-2022
Cash and investments - beginning	\$ (100,000)	\$ 20,197	\$ -	\$ -	\$ 8,241	\$ -	\$ -	\$ 277	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	111,241	-	16,745	-	-	42,982	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	111,241	-	16,745	-	-	42,982	-	-	-
Disbursements:									
Instruction	-	20,196	687	-	1,546	17,580	-	-	-
Support services	100,000	-	-	-	6,408	7,531	-	-	-
Noninstructional services	-	-	-	-	286	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	100,000	20,196	687	-	8,240	25,111	-	-	-
Excess (deficiency) of receipts over disbursements	11,241	(20,196)	16,058	-	(8,240)	17,871	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,241	(20,196)	16,058	-	(8,240)	17,871	-	-	-
Cash and investments - ending	\$ (88,759)	\$ 1	\$ 16,058	\$ -	\$ 1	\$ 17,871	\$ -	\$ 277	\$ -

KOKOMO SCHOOL CORPORATION  
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	High Ability	State Connectivity	International Programs	Title 1 2019- 2020	Title 1 Delinquent 2019-20	Title 1 2020- 2021 Cfda 84.010A	Title 1 Del 20-21 Cfda 84.010	Title 1 2021-22	Title 1 Del 21- 22/ Cfda 84.010
Cash and investments - beginning	\$ 31,547	\$ 14,389	\$ 28,182	\$ (135,542)	\$ (4,180)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	170,344	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	44,355	7,909	-	-	-	-	-	-	-
Federal sources	-	-	-	542,561	23,454	1,252,372	34,444	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	44,355	7,909	170,344	542,561	23,454	1,252,372	34,444	-	-
Disbursements:									
Instruction	39,723	-	2,884	168,270	19,274	655,089	39,516	-	-
Support services	-	7,760	149,872	219,541	-	725,126	-	-	-
Noninstructional services	-	-	30,569	19,206	-	3,037	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	39,723	7,760	183,325	407,017	19,274	1,383,252	39,516	-	-
Excess (deficiency) of receipts over disbursements	4,632	149	(12,981)	135,544	4,180	(130,880)	(5,072)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,632	149	(12,981)	135,544	4,180	(130,880)	(5,072)	-	-
Cash and investments - ending	\$ 36,179	\$ 14,538	\$ 15,201	\$ 2	\$ -	\$ (130,880)	\$ (5,072)	\$ -	\$ -

KOKOMO SCHOOL CORPORATION  
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	Bae Sig 1003G - 2019-20	Bams Sig 1003G 2019-20	Mcms Sig 1003G -2019/20	Ppe Sig 1003G- 2019/20	Title 1 Sig-Tz 19-20	Bams-Sig/1003G 20-21/Cfda84.377A	Mcms- Sig/1003G 20-21 Cfda84.377A	Pp Sig/1003G 20-21 Cfda 84.377A	Title 1 Sig/Tz 20-21 Cfda 84.010	Title 1/Tz 2021-22
Cash and investments - beginning	\$ (606)	\$ (29,921)	\$ (17,688)	\$ (1,681)	\$ (138,915)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	600	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	3,939	71,734	46,586	57,134	582,817	46,435	47,000	38,959	742,846	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	3,939	71,734	46,586	57,134	583,417	46,435	47,000	38,959	742,846	-
Disbursements:										
Instruction	-	1,240	7,240	5,839	151,339	-	25,000	9,592	335,725	-
Support services	3,333	38,490	21,658	48,896	293,163	48,089	48,500	35,180	522,825	-
Noninstructional services	-	2,083	-	718	-	3,218	-	4,102	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,333	41,813	28,898	55,453	444,502	51,307	73,500	48,874	858,550	-
Excess (deficiency) of receipts over disbursements	606	29,921	17,688	1,681	138,915	(4,872)	(26,500)	(9,915)	(115,704)	-
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	606	29,921	17,688	1,681	138,915	(4,872)	(26,500)	(9,915)	(115,704)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,872)	\$ (26,500)	\$ (9,915)	\$ (115,704)	\$ -

KOKOMO SCHOOL CORPORATION  
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	Mckiney Vento Hmls 20-21/84.196A	Mckinney Vento Homeless 19-20	Special Ed Part B 611 Fy 2019	Special Ed 611B Fy20 84.173A	Spec Ed B/611 Fy21- Cfda 84.027A	Spec Ed Partb 619 Preschool 19	Spec Ed B/619Prschl-Cfda 84.173A	Spec Ed B/619 Prscl/Fy21/84.173A
Cash and investments - beginning	\$ -	\$ (49,168)	\$ (142,966)	\$ (4,253)	\$ -	\$ -	\$ (5,008)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	20,182	49,168	278,518	1,509,741	-	13,601	55,648	17,719
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>20,182</b>	<b>49,168</b>	<b>278,518</b>	<b>1,509,741</b>	<b>-</b>	<b>13,601</b>	<b>55,648</b>	<b>17,719</b>
Disbursements:								
Instruction	-	-	135,552	1,642,803	-	13,601	10,362	-
Support services	20,182	-	-	4,253	-	-	42,586	22,789
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>20,182</b>	<b>-</b>	<b>135,552</b>	<b>1,647,056</b>	<b>-</b>	<b>13,601</b>	<b>52,948</b>	<b>22,789</b>
Excess (deficiency) of receipts over disbursements	-	49,168	142,966	(137,315)	-	-	2,700	(5,070)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	49,168	142,966	(137,315)	-	-	2,700	(5,070)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (141,568)	\$ -	\$ -	\$ (2,308)	\$ (5,070)

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	Spec Ed B/619/Pschl Fy22/84.173A	Title Iv 19-21 - Cfda 84.424A	Title Iv 2020-22 84.424A	Carl Perkins 2019-20	Carl Perkins 2020-21 84.048A	Perkins Assessment Grant 84.048A	Perkins Covid Assistance 84.048A	Perkins Reserve Grant 84.048A	Carl Perkins 2021-22 Cfda- 84048A
Cash and investments - beginning	\$ -	\$ (35,628)	\$ -	\$ (23,932)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	73,609	87,472	66,712	167,526	-	20,202	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	73,609	87,472	66,712	167,526	-	20,202	-	-
Disbursements:									
Instruction	-	28,735	2,008	42,779	192,842	3,011	23,842	-	-
Support services	-	6,207	105,803	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	3,040	-	-	-	-	-	-	-
Total disbursements	-	37,982	107,811	42,779	192,842	3,011	23,842	-	-
Excess (deficiency) of receipts over disbursements	-	35,627	(20,339)	23,933	(25,316)	(3,011)	(3,640)	-	-
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	-	35,627	(20,339)	23,933	(25,316)	(3,011)	(3,640)	-	-
Cash and investments - ending	\$ -	\$ (1)	\$ (20,339)	\$ 1	\$ (25,316)	\$ (3,011)	\$ (3,640)	\$ -	\$ -

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	Perkins Planning 21-22 84.048A	Perkins Reserve- Equipment 84.048	Perkins Assessment 21- 22 84.048A	Head Start 2020 93.6	Head Start 2021 93.6	Head Start 2022	Medicaid Reimb Federal 93.778	21St Cclc 2019-20	21St Cclc 2020-21 Cfda-84.287	Gear Up Trsp 84.334
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (188,897)	\$ -	\$ -	\$ 1,423	\$ (1,689)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	1,723,060	872,488	-	128,321	41,084	49,632	1,119
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	1,723,060	872,488	-	128,321	41,084	49,632	1,119
Disbursements:										
Instruction	-	-	-	978,026	616,676	-	-	39,396	53,876	1,080
Support services	-	-	-	527,318	432,090	-	72,174	-	-	1,119
Noninstructional services	-	-	-	7,820	2,702	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	21,000	-	-	-	-	-	-
Total disbursements	-	-	-	1,534,164	1,051,468	-	72,174	39,396	53,876	2,199
Excess (deficiency) of receipts over disbursements	-	-	-	188,896	(178,980)	-	56,147	1,688	(4,244)	(1,080)
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	-	-	-	188,896	(178,980)	-	56,147	1,688	(4,244)	(1,080)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (1)	\$ (178,980)	\$ -	\$ 57,570	\$ (1)	\$ (4,244)	\$ (1,080)

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School Technology Fund	Title li Part A 2018-2020	Title li Ffy 19-21 Cfda 84.367A	Title li-A Ffy 2020-22 84.367	Title lia Ffy 21 - Cfda 84.367	Title lii 2019-21 Cfda-84.365A	Title lii 2020-22 Cfda-84.365A	Title lii 2021-23	Idea Arp - 611
Cash and investments - beginning	\$ -	\$ (3,798)	\$ (5,738)	\$ -	\$ -	\$ (1,106)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	22,431	224,767	3,554	-	3,533	9,451	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	22,431	224,767	3,554	-	3,533	9,451	-
Disbursements:								
Instruction	-	1,091	65,527	25,129	-	2,224	11,715	-
Support services	-	11,048	182,683	5,808	-	-	-	-
Noninstructional services	-	-	-	-	-	203	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	6,495	-	-	-	-	-	-
Total disbursements	-	18,634	248,210	30,937	-	2,427	11,715	-
Excess (deficiency) of receipts over disbursements	-	3,797	(23,443)	(27,383)	-	1,106	(2,264)	-
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	-	3,797	(23,443)	(27,383)	-	1,106	(2,264)	-
Cash and investments - ending	\$ -	\$ (1)	\$ (29,181)	\$ (27,383)	\$ -	\$ (2,264)	\$ -	\$ -

KOKOMO SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	Idea Arp (619)	Esser Iii Cfda 84.425U	Esser Ii - Cdfa 84.425D	Blg Stimulus- Syc	Govnor'S Emergency (Geer)84.425C	Federal Cares Stimulus 84.425D	Head Start Covid Stimulus 93.60	Coronavirus Relief Fund 21.019	Pre-Paid Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (244)	\$ -	\$ 11,346
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	346,862	941,057	168,157	1,331	-
Other receipts	-	-	-	-	-	-	-	-	31,474
Total receipts	-	-	-	-	346,862	941,057	168,157	1,331	31,474
Disbursements:									
Instruction	-	-	451,233	-	345,925	848,478	191,932	-	-
Support services	-	-	129,188	-	-	142,092	7,935	-	-
Noninstructional services	-	-	34,205	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	23,746
Total disbursements	-	-	614,626	-	345,925	990,570	199,867	-	23,746
Excess (deficiency) of receipts over disbursements	-	-	(614,626)	-	937	(49,513)	(31,710)	1,331	7,728
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(1,331)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(1,331)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(614,626)	-	937	(49,513)	(31,710)	-	7,728
Cash and investments - ending	\$ -	\$ -	\$ (614,626)	\$ -	\$ 937	\$ (49,513)	\$ (31,954)	\$ -	\$ 19,074

KOKOMO SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	Federal Withholding Tax	Certified/Non- Certified Fica	Indiana Gross Income Tax	County Option Income Tax	Teacher Retirement	Voluntary Retirement Contribut	Flex Reimb Claims/Aflac	Flex Fee(Section 125)
Cash and investments - beginning	\$ -	\$ -	\$ 79,534	\$ 44,947	\$ -	\$ -	\$ -	\$ 271
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	2,670,505	2,433,998	970,814	538,905	4,009	7,293	56,538	-
Total receipts	2,670,505	2,433,998	970,814	538,905	4,009	7,293	56,538	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,670,505	2,433,998	972,007	540,504	4,009	7,293	56,538	-
Total disbursements	2,670,505	2,433,998	972,007	540,504	4,009	7,293	56,538	-
Excess (deficiency) of receipts over disbursements	-	-	(1,193)	(1,599)	-	-	-	-
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	-	-	(1,193)	(1,599)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 78,341	\$ 43,348	\$ -	\$ -	\$ -	\$ 271

KOKOMO SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	United Way Funds	Aflac/Trustmark	Voluntary Life Insurance	Other Garnishment	Uniform Rental Fee	Sales Tax	Eca In & Out	Lincoln Financial Group
Cash and investments - beginning	\$ -	\$ 11,077	\$ 2,757	\$ -	\$ 44	\$ 74	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	6,953	206,417	20,860	75,070	-	525	70,145	1,422,417
Total receipts	6,953	206,417	20,860	75,070	-	525	70,145	1,422,417
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	6,953	215,271	21,170	75,070	-	396	70,145	1,422,417
Total disbursements	6,953	215,271	21,170	75,070	-	396	70,145	1,422,417
Excess (deficiency) of receipts over disbursements	-	(8,854)	(310)	-	-	129	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(8,854)	(310)	-	-	129	-	-
Cash and investments - ending	\$ -	\$ 2,223	\$ 2,447	\$ -	\$ 44	\$ 203	\$ -	\$ -

KOKOMO SCHOOL CORPORATION  
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 For the Year Ended June 30, 2021

	Lincoln Section 457	College Choice/Sec 529	Long Term Disability	Life Insurance	Health/Dental	Fringe Benefit Clearing Fund	In & Out	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 5,447	\$ 1,376	\$ -	\$ (125)	\$ -	\$ 22,198,857
Receipts:								
Local sources	-	-	-	-	-	-	-	31,232,234
Intermediate sources	-	-	-	-	-	-	-	147,911
State sources	-	-	-	-	-	-	-	41,189,892
Federal sources	-	-	-	-	-	-	-	13,276,371
Other receipts	15,184	31,400	25,660	3,144	1,254,128	3,718	1,722	9,850,879
Total receipts	15,184	31,400	25,660	3,144	1,254,128	3,718	1,722	95,697,287
Disbursements:								
Instruction	-	-	-	-	-	-	-	31,924,330
Support services	-	-	-	-	-	-	-	28,750,971
Noninstructional services	-	-	-	-	-	-	-	2,849,180
Facilities acquisition and construction	-	-	-	-	-	-	-	3,283,312
Debt services	-	-	-	-	-	-	-	11,075,633
Nonprogrammed charges	15,184	31,400	26,239	3,219	1,254,128	3,593	1,712	19,744,666
Total disbursements	15,184	31,400	26,239	3,219	1,254,128	3,593	1,712	97,628,092
Excess (deficiency) of receipts over disbursements	-	-	(579)	(75)	-	125	10	(1,930,805)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	22,500
Sale of capital assets	-	-	-	-	-	-	-	3,694
Transfers in	-	-	-	-	-	-	-	8,461,995
Transfers out	-	-	-	-	-	-	-	(8,431,294)
Total other financing sources (uses)	-	-	-	-	-	-	-	56,895
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(579)	(75)	-	125	10	(1,873,910)
Cash and investments - ending	\$ -	\$ -	\$ 4,868	\$ 1,301	\$ -	\$ -	\$ 10	\$ 20,324,947

KOKOMO SCHOOL CORPORATION  
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 For the Year Ended June 30, 2022

	Education Fund	Debt Service Fund	Retiremnt Bond/Debt Service Fd	Operations Fund	Local Rainy Day Fund	Retirement/ Severence Bond Fund	2020 Go Bond	2021 Go Bond	2019 Go Bond
Cash and investments - beginning	\$ 6,607,229	\$ 839,289	\$ 81,651	\$ 3,462,619	\$ 926,125	\$ 280,777	\$ 478,279	\$ (365,148)	\$ 752,142
Receipts:									
Local sources	1,406,092	10,967,295	134,174	8,811,381	-	-	-	-	-
Intermediate sources	835	-	-	71,597	-	-	-	-	-
State sources	39,377,849	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	14,428	-	-	-	-	-
Total receipts	40,784,776	10,967,295	134,174	8,897,406	-	-	-	-	-
Disbursements:									
Instruction	22,918,282	-	-	-	-	-	-	-	-
Support services	8,191,604	-	-	13,531,861	-	4,814	43,203	447,223	-
Noninstructional services	546,825	-	-	13,640	-	-	-	-	-
Facilities acquisition and construction	-	-	-	63,315	-	-	1,000	613,382	389,946
Debt services	-	9,445,063	215,825	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	31,656,711	9,445,063	215,825	13,608,816	-	4,814	44,203	1,060,605	389,946
Excess (deficiency) of receipts over disbursements	9,128,065	1,522,232	(81,651)	(4,711,410)	-	(4,814)	(44,203)	(1,060,605)	(389,946)
Other financing sources (uses)									
Proceeds of long-term debt	-	-	-	-	-	-	-	2,340,965	-
Sale of capital assets	-	-	-	208,327	-	-	-	-	-
Transfers in	50,000	-	-	6,102,062	1,500,000	-	-	-	-
Transfers out	(7,602,062)	-	-	(50,000)	-	-	-	-	-
Total other financing sources (uses)	(7,552,062)	-	-	6,260,389	1,500,000	-	-	2,340,965	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,576,003	1,522,232	(81,651)	1,548,979	1,500,000	(4,814)	(44,203)	1,280,360	(389,946)
Cash and investments - ending	\$ 8,183,232	\$ 2,361,521	\$ -	\$ 5,011,598	\$ 2,426,125	\$ 275,963	\$ 434,076	\$ 915,212	\$ 362,196

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	2021 Lease	2016 Lease	2018 Lease	2020 Lease Financing	School Lunch Fund	Textbook Rental Fund	Self-Insurance Health Fund	Levy Excess Fund	Economic Redevelopment Fund
Cash and investments - beginning	\$ (19,475)	\$ -	\$ 76,895	\$ 13,600	\$ 990,325	\$ 101,045	\$ 6,998,478	\$ 67	\$ 49,187
Receipts:									
Local sources	20,003	-	-	-	90,495	176,559	11,637,775	-	-
Intermediate sources	-	-	-	-	15,400	-	-	-	-
State sources	-	-	-	-	25,652	245,249	-	-	-
Federal sources	-	-	-	-	3,345,979	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	20,003	-	-	-	3,477,526	421,808	11,637,775	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	(5)	80,469	861,274	-	-
Noninstructional services	-	-	-	-	3,178,692	-	-	-	-
Facilities acquisition and construction	-	-	37,619	-	19,085	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	150,000	-	11,711,074	-	-
Total disbursements	-	-	37,619	-	3,347,772	80,469	12,572,348	-	-
Excess (deficiency) of receipts over disbursements	20,003	-	(37,619)	-	129,754	341,339	(934,573)	-	-
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	20,003	-	(37,619)	-	129,754	341,339	(934,573)	-	-
Cash and investments - ending	\$ 528	\$ -	\$ 39,276	\$ 13,600	\$ 1,120,079	\$ 442,384	\$ 6,063,905	\$ 67	\$ 49,187

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	Schoolmasters	Head Start Donation Fund	Mckinley-Simon Youth Grant	Head Start Mini Grants	Nurse Office Snacks	Food Serv/Frac/B reakfast Expan	Kindergarten Round-Up T- Shirts	Life Skills Donations	Bon Air Elem/Kroger Donation	Duke Energy Foundation Summer
Cash and investments - beginning	\$ 2,606	\$ 8,886	\$ 54	\$ 13,509	\$ 3,277	\$ 28,380	\$ -	\$ 418	\$ 115	\$ 26,565
Receipts:										
Local sources	-	201	3,515	1,000	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	20,000
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	201	3,515	1,000	-	-	-	-	-	20,000
Disbursements:										
Instruction	-	-	3,427	-	-	-	-	-	-	27,260
Support services	196	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	3,277	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	196	-	3,427	-	3,277	-	-	-	-	27,260
Excess (deficiency) of receipts over disbursements	(196)	201	88	1,000	(3,277)	-	-	-	-	(7,260)
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)	201	88	1,000	(3,277)	-	-	-	-	(7,260)
Cash and investments - ending	\$ 2,410	\$ 9,087	\$ 142	\$ 14,509	\$ -	\$ 28,380	\$ -	\$ 418	\$ 115	\$ 19,305

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	Student Leadership Summit	Communities In School	College Success Coalition	School Intergenerational Pilot	Misc Donations	Miscellaneous Mini Grants	Education Foundation Mini Grants	Duke Energy Science/Tech Grant	Stitches Fr Heart Down To Sole
Cash and investments - beginning	\$ 4,186	\$ -	\$ 2,606	\$ (19,525)	\$ 7,750	\$ 13,328	\$ 2,930	\$ -	\$ 1,944
Receipts:									
Local sources	-	-	-	-	917	-	23,365	-	-
Intermediate sources	-	-	-	41,232	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	41,232	917	-	23,365	-	-
Disbursements:									
Instruction	-	-	-	-	511	2,558	22,806	-	-
Support services	-	-	-	21,707	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	21,707	511	2,558	22,806	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	19,525	406	(2,558)	559	-	-
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	-	-	-	19,525	406	(2,558)	559	-	-
Cash and investments - ending	\$ 4,186	\$ -	\$ 2,606	\$ -	\$ 8,156	\$ 10,770	\$ 3,489	\$ -	\$ 1,944

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	Preschool Instr Support Fund	Preschool Capacity Grant	Stem Instructional Support Fun	Alternative Education 2019	Alternative Education 2020	Alternative Ed 2020-21 Sy	Alternative Education 2021-22 Sy	C T Havens Trust	Stan Mohr Memorial Fund
Cash and investments - beginning	\$ 25,842	\$ -	\$ 1,330	\$ -	\$ 45,200	\$ 56,558	\$ -	\$ 771	\$ 572
Receipts:									
Local sources	87,358	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	60,375	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	87,358	-	-	-	-	-	60,375	-	-
Disbursements:									
Instruction	90,702	-	-	-	45,199	56,558	46,397	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	90,702	-	-	-	45,199	56,558	46,397	-	-
Excess (deficiency) of receipts over disbursements	(3,344)	-	-	-	(45,199)	(56,558)	13,978	-	-
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	(3,344)	-	-	-	(45,199)	(56,558)	13,978	-	-
Cash and investments - ending	\$ 22,498	\$ -	\$ 1,330	\$ -	\$ 1	\$ -	\$ 13,978	\$ 771	\$ 572

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 For the Year Ended June 30, 2022

	Safe & Drug Free National Conf	Form. Assessment Grant	Special Education Excess Cost	On My Way Pre-K	Adult Education 2019-20 84.002	Adult Education 2020-21 84.002	Adult Education 2021-22/84.002	Medicaid Reimbursement	Secured Schools Safety Grant
Cash and investments - beginning	\$ 922	\$ 18	\$ -	\$ 43,853	\$ -	\$ (30,303)	\$ -	\$ 21,487	\$ (88,759)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	63,965	335,317	207,136	-	-	-	(6,912)	90,056
Federal sources	-	-	-	-	-	38,887	71,209	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	63,965	335,317	207,136	-	38,887	71,209	(6,912)	90,056
Disbursements:									
Instruction	-	49,670	336,891	14,784	-	7,583	76,550	-	-
Support services	-	18	-	-	-	-	-	-	79,812
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	1,000	-	-	-
Total disbursements	-	49,688	336,891	14,784	-	8,583	76,550	-	79,812
Excess (deficiency) of receipts over disbursements	-	14,277	(1,574)	192,352	-	30,304	(5,341)	(6,912)	10,244
Other financing sources (uses)									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	14,277	(1,574)	192,352	-	30,304	(5,341)	(6,912)	10,244
Cash and investments - ending	\$ 922	\$ 14,295	\$ (1,574)	\$ 236,205	\$ -	\$ 1	\$ (5,341)	\$ 14,575	\$ (78,515)

KOKOMO SCHOOL CORPORATION  
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	Early Intervention 2019-20	Early Intervention 2020-21	Early Intervention 2021-22	Nesp 2019-20	Nesp 2020	Nesp 2021-22	Career & Tech Performance	Tag 2021-2022	High Ability	State Connectivity
Cash and investments - beginning	\$ 1	\$ 16,058	\$ -	\$ 1	\$ 17,871	\$ -	\$ 277	\$ -	\$ 36,179	\$ 14,538
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	23,613	-	-	34,161	-	184,122	51,121	12,760
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	23,613	-	-	34,161	-	184,122	51,121	12,760
Disbursements:										
Instruction	-	16,049	-	-	1,920	22,005	-	184,122	44,452	-
Support services	-	9	-	-	15,952	-	-	-	4,295	6,250
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	16,058	-	-	17,872	22,005	-	184,122	48,747	6,250
Excess (deficiency) of receipts over disbursements	-	(16,058)	23,613	-	(17,872)	12,156	-	-	2,374	6,510
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	-	(16,058)	23,613	-	(17,872)	12,156	-	-	2,374	6,510
Cash and investments - ending	\$ 1	\$ -	\$ 23,613	\$ 1	\$ (1)	\$ 12,156	\$ 277	\$ -	\$ 38,553	\$ 21,048

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	International Programs	Title 1 2019-2020	Title 1 Delinquent 2019-20	Title 1 2020-2021 Cfda 84.010A	Title 1 Del 20-21 Cfda 84.010	Title 1 2021-22	Title 1 Del 21-22/ Cfda 84.010	Bae Sig 1003G - 2019-20	Bams Sig 1003G 2019-20
Cash and investments - beginning	\$ 15,201	\$ 2	\$ -	\$ (130,880)	\$ (5,072)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	282,033	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	437,480	18,202	1,637,856	33,897	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	282,033	-	-	437,480	18,202	1,637,856	33,897	-	-
Disbursements:									
Instruction	20,754	-	-	150,505	14,057	1,140,912	35,409	-	-
Support services	103,240	-	-	128,494	-	653,568	-	-	-
Noninstructional services	40,929	-	-	27,601	-	12,889	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	164,923	-	-	306,600	14,057	1,807,369	35,409	-	-
Excess (deficiency) of receipts over disbursements	117,110	-	-	130,880	4,145	(169,513)	(1,512)	-	-
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	117,110	-	-	130,880	4,145	(169,513)	(1,512)	-	-
Cash and investments - ending	\$ 132,311	\$ 2	\$ -	\$ -	\$ (927)	\$ (169,513)	\$ (1,512)	\$ -	\$ -

KOKOMO SCHOOL CORPORATION  
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	Mcms Sig 1003G -2019/20	Ppe Sig 1003G- 2019/20	Title 1 Sig-Tz 19- 20	Bams-Sig/1003G 20-21/Cfda84.377A	Mcms- Sig/1003G 20-21 Cfda84.377A	Pp Sig/1003G 20-21 Cfda 84.377A	Title 1 Sig/Tz 20-21 Cfda 84.010	Title 1/Tz 2021- 22	Mckiney Vento Hmls 20-21/84.196A
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (4,872)	\$ (26,500)	\$ (9,915)	\$ (115,704)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	51,508	64,489	42,809	380,055	179,064	26,673
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	51,508	64,489	42,809	380,055	179,064	26,673
Disbursements:									
Instruction	-	-	-	20,456	28,489	-	130,754	104,054	-
Support services	-	-	-	20,859	9,500	26,009	133,597	112,921	26,673
Noninstructional services	-	-	-	2,957	-	4,703	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	2,363	-	2,183	-	-	-
Total disbursements	-	-	-	46,635	37,989	32,895	264,351	216,975	26,673
Excess (deficiency) of receipts over disbursements	-	-	-	4,873	26,500	9,914	115,704	(37,911)	-
Other financing sources (uses)									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	4,873	26,500	9,914	115,704	(37,911)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ (1)	\$ -	\$ (37,911)	\$ -

KOKOMO SCHOOL CORPORATION  
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	Mckinney Vento Homeless 19-20	Special Ed Part B 611 Fy 2019	Special Ed 611B Fy20 84.173A	Spec Ed B/611 Fy21- Cfda 84.027A	Spec Ed Partb 619 Preschool 19	Spec Ed B/619Prschl- Cfda 84.173A	Spec Ed B/619 Prschl/Fy21/84.17 3A	Spec Ed B/619/Pschl Fy22/84.173A	Title Iv 19-21 - Cfda 84.424A
Cash and investments - beginning	\$ -	\$ -	\$ (141,568)	\$ -	\$ -	\$ (2,308)	\$ (5,070)	\$ -	\$ (1)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	261,519	1,472,162	-	21,789	80,995	21,049	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	261,519	1,472,162	-	21,789	80,995	21,049	-
Disbursements:									
Instruction	-	-	102,565	1,606,879	-	19,466	33,739	7,512	(206)
Support services	-	-	17,387	-	-	15	42,680	24,359	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	119,952	1,606,879	-	19,481	76,419	31,871	(206)
Excess (deficiency) of receipts over disbursements	-	-	141,567	(134,717)	-	2,308	4,576	(10,822)	206
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	-	-	141,567	(134,717)	-	2,308	4,576	(10,822)	206
Cash and investments - ending	\$ -	\$ -	\$ (1)	\$ (134,717)	\$ -	\$ -	\$ (494)	\$ (10,822)	\$ 205

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	Title Iv 2020-22 84.424A	Carl Perkins 2019-20	Carl Perkins 2020-21 84.048A	Perkins Assessment Grant 84.048A	Perkins Covid Assistance 84.048A	Perkins Reserve Grant 84.048A	Carl Perkins 2021-22 Cfd- 84048A	Perkins Planning 21-22 84.048A	Perkins Reserve- Equipment 84.048
Cash and investments - beginning	\$ (20,339)	\$ 1	\$ (25,316)	\$ (3,011)	\$ (3,640)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	54,939	-	74,311	4,411	7,346	19,700	228,242	880	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	54,939	-	74,311	4,411	7,346	19,700	228,242	880	-
Disbursements:									
Instruction	6,854	-	46,994	1,400	3,706	19,700	237,647	880	7,083
Support services	24,435	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,312	-	2,000	-	-	-	2,000	-	-
Total disbursements	34,601	-	48,994	1,400	3,706	19,700	239,647	880	7,083
Excess (deficiency) of receipts over disbursements	20,338	-	25,317	3,011	3,640	-	(11,405)	-	(7,083)
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	20,338	-	25,317	3,011	3,640	-	(11,405)	-	(7,083)
Cash and investments - ending	\$ (1)	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ (11,405)	\$ -	\$ (7,083)

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	Perkins Assessment 21- 22 84.048A	Head Start 2020 93.6	Head Start 2021 93.6	Head Start 2022	Medicaid Reimb Federal 93.778	21St Cclc 2019- 20	21St Cclc 2020- 21 Cfda-84.287	Gear Up Trsp 84.334
Cash and investments - beginning	\$ -	\$ (1)	\$ (178,980)	\$ -	\$ 57,570	\$ (1)	\$ (4,244)	\$ (1,080)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	1,542,870	712,861	117,238	-	4,244	8,525
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	1,542,870	712,861	117,238	-	4,244	8,525
Disbursements:								
Instruction	4,900	-	783,014	470,754	-	-	-	16,050
Support services	-	-	528,298	425,145	74,892	-	-	-
Noninstructional services	-	-	17,726	6,881	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	35,000	-	-	-	-	-
Total disbursements	4,900	-	1,364,038	902,780	74,892	-	-	16,050
Excess (deficiency) of receipts over disbursements	(4,900)	-	178,832	(189,919)	42,346	-	4,244	(7,525)
Other financing sources (uses)								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,900)	-	178,832	(189,919)	42,346	-	4,244	(7,525)
Cash and investments - ending	\$ (4,900)	\$ (1)	\$ (148)	\$ (189,919)	\$ 99,916	\$ (1)	\$ -	\$ (8,605)

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School Technology Fund	Title II Part A 2018-2020	Title II Ffy 19-21 Cfda 84.367A	Title II-A Ffy 2020-22 84.367	Title IIA Ffy 21 - Cfda 84.367	Title III 2019-21 Cfda-84.365A	Title III 2020-22 Cfda-84.365A	Title III 2021-23	Idea Arp - 611
Cash and investments - beginning	\$ -	\$ (1)	\$ (29,181)	\$ (27,383)	\$ -	\$ -	\$ (2,264)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	264,820	-	91,482	327,552	24,614	874	5,269	3,000
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>264,820</b>	<b>-</b>	<b>91,482</b>	<b>327,552</b>	<b>24,614</b>	<b>874</b>	<b>5,269</b>	<b>3,000</b>
Disbursements:								
Instruction	-	-	29,733	49,760	-	874	2,379	6,092
Support services	450,716	-	24,985	246,988	70,511	-	-	-
Noninstructional services	-	-	-	-	-	-	626	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	7,582	3,915	-	-	-	-
<b>Total disbursements</b>	<b>450,716</b>	<b>-</b>	<b>62,300</b>	<b>300,663</b>	<b>70,511</b>	<b>874</b>	<b>3,005</b>	<b>6,092</b>
Excess (deficiency) of receipts over disbursements	(185,896)	-	29,182	26,889	(45,897)	-	2,264	(6,092)
Other financing sources (uses)								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(185,896)	-	29,182	26,889	(45,897)	-	2,264	(6,092)
Cash and investments - ending	\$ (185,896)	\$ (1)	\$ 1	\$ (494)	\$ (45,897)	\$ -	\$ -	\$ (6,092)

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	Idea Arp (619)	Esser Iii Cfda 84.425U	Esser Ii - Cdfa 84.425D	Blg Stimulus- Syc	Govnor'S Emergency (Geer)84.425C	Federal Cares Stimulus 84.425D	Head Start Covid Stimulus 93.60	Coronavirus Relief Fund 21.019
Cash and investments - beginning	\$ -	\$ -	\$ (614,626)	\$ -	\$ 937	\$ (49,513)	\$ (31,954)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	2,398,750	3,849,650	1,252,095	-	711,767	298,006	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	2,398,750	3,849,650	1,252,095	-	711,767	298,006	-
Disbursements:								
Instruction	750	1,345,079	2,001,407	28,934	543	507,089	269,464	-
Support services	-	1,298,844	1,860,370	-	-	137,355	33,495	-
Noninstructional services	-	32,331	106,835	-	-	4,264	8,859	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	52,891	-	-	-	13,545	-	-
Total disbursements	750	2,729,145	3,968,612	28,934	543	662,253	311,818	-
Excess (deficiency) of receipts over disbursements	(750)	(330,395)	(118,962)	1,223,161	(543)	49,514	(13,812)	-
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	(750)	(330,395)	(118,962)	1,223,161	(543)	49,514	(13,812)	-
Cash and investments - ending	\$ (750)	\$ (330,395)	\$ (733,588)	\$ 1,223,161	\$ 394	\$ 1	\$ (45,766)	\$ -

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	Pre-Paid Trust	Federal Withholding Tax	Certified/Non- Certified Fica	Indiana Gross Income Tax	County Option Income Tax	Teacher Retirement	Voluntary Retirement Contribut	Flex Reimb Claims/Aflac	Flex Fee(Section 125)
Cash and investments - beginning	\$ 19,074	\$ -	\$ -	\$ 78,341	\$ 43,348	\$ -	\$ -	\$ -	\$ 271
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	25,517	2,611,044	2,531,452	972,281	533,757	4,848	6,907	56,633	-
Total receipts	25,517	2,611,044	2,531,452	972,281	533,757	4,848	6,907	56,633	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	28,147	2,611,044	2,531,452	969,424	532,453	4,847	6,907	56,633	-
Total disbursements	28,147	2,611,044	2,531,452	969,424	532,453	4,847	6,907	56,633	-
Excess (deficiency) of receipts over disbursements	(2,630)	-	-	2,857	1,304	1	-	-	-
Other financing sources (uses)									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,630)	-	-	2,857	1,304	1	-	-	-
Cash and investments - ending	\$ 16,444	\$ -	\$ -	\$ 81,198	\$ 44,652	\$ 1	\$ -	\$ -	\$ 271

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

	United Way Funds	Aflac/Trustmark	Voluntary Life Insurance	Other Garnishment	Uniform Rental Fee	Sales Tax	Eca In & Out	Lincoln Financial Group
Cash and investments - beginning	\$ -	\$ 2,223	\$ 2,447	\$ -	\$ 44	\$ 203	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	7,316	176,283	19,911	78,154	-	880	5,448	1,392,639
Total receipts	7,316	176,283	19,911	78,154	-	880	5,448	1,392,639
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	7,316	197,807	21,762	78,154	-	910	5,448	1,392,687
Total disbursements	7,316	197,807	21,762	78,154	-	910	5,448	1,392,687
Excess (deficiency) of receipts over disbursements	-	(21,524)	(1,851)	-	-	(30)	-	(48)
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	-	(21,524)	(1,851)	-	-	(30)	-	(48)
Cash and investments - ending	\$ -	\$ (19,301)	\$ 596	\$ -	\$ 44	\$ 173	\$ -	\$ (48)

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

	Lincoln Section 457	College Choice/Sec 529	Long Term Disability	Life Insurance	Health/Dental	Fringe Benefit Clearing Fund	In & Out	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 4,868	\$ 1,301	\$ -	\$ -	\$ 10	\$ 20,324,947
Receipts:								
Local sources	-	-	-	-	-	-	-	33,642,163
Intermediate sources	-	-	-	-	-	-	-	149,064
State sources	-	-	-	-	-	-	-	40,704,464
Federal sources	-	-	-	-	-	-	-	20,189,068
Other receipts	18,840	25,980	80,455	52,459	(99)	-	19,722	8,634,855
Total receipts	18,840	25,980	80,455	52,459	(99)	-	19,722	103,319,614
Disbursements:								
Instruction	-	-	-	-	-	-	-	33,227,157
Support services	-	-	-	-	-	-	-	29,764,018
Noninstructional services	-	-	-	-	-	-	-	4,009,035
Facilities acquisition and construction	-	-	-	-	-	-	-	1,124,347
Debt services	-	-	-	-	-	-	-	9,660,888
Nonprogrammed charges	18,840	25,980	80,014	49,104	-	-	19,722	20,625,516
Total disbursements	18,840	25,980	80,014	49,104	-	-	19,722	98,410,961
Excess (deficiency) of receipts over disbursements	-	-	441	3,355	(99)	-	-	4,908,653
Other financing sources (uses)								
Proceeds of long-term debt	-	-	-	-	-	-	-	2,340,965
Sale of capital assets	-	-	-	-	-	-	-	208,327
Transfers in	-	-	-	-	-	-	-	7,652,062
Transfers out	-	-	-	-	-	-	-	(7,652,062)
Total other financing sources (uses)	-	-	-	-	-	-	-	2,549,292
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	441	3,355	(99)	-	-	7,457,945
Cash and investments - ending	\$ -	\$ -	\$ 5,309	\$ 4,656	\$ (99)	\$ -	\$ 10	\$ 27,782,892

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OTHER INFORMATION

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KOKOMO SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 10,934,629</u>	<u>\$ 2,012,183</u>

KOKOMO SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Cisco Systems Capital Corporation	Technology Server Equipment	\$ 57,042	11/16/18	12/31/22
Kokomo-Center Schools Building Corporation	2016 Lease-CMS MCMS PP WALL renovations	1,777,500	07/14/16	12/31/33
Kokomo-Center Schools Building Corporation	Renovations to CMS MCMS and Wallace 2015A Lease	2,119,000	01/15/16	01/15/26
Kokomo-Center Schools Building Corporation	2017 Lease Renovations to Sycamore KHS and Bon Air	941,500	06/30/19	12/31/36
Kokomo-Center Schools Building Corporation	2018 Lease Renovations to KHS Sycamore Central and Roofing	894,000	06/30/19	12/31/36
Kokomo-Center Schools Building Corporation	Renovations to KHS 2015B Lease	292,000	01/15/16	01/15/26
Kokomo-Center Schools Building Corporation	2021 Lease--KHS Athletics/KACC MCMS Renovation BAE Solar	833,500	06/30/22	12/31/38
Kokomo-Center Schools Building Corporation	2020 Lease--KHS Softball CMS Chiller MCMS/WALL solar Sycamore/Pettit playgrounds	592,500	05/13/20	12/31/37
Wells Fargo (Ricoh Copier Lease)	Copier Lease Purchase Agreement	39,664	06/06/18	06/30/22
Total governmental activities		<u>7,546,706</u>		
Total of annual lease payments		<u>\$ 7,546,706</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General Obligation Bonds	2019 GOB-KHS Pettit Park Sycamore	\$ 3,930,000	\$ 1,520,000
General Obligation Bonds	2020A GOB - technology and roofing	775,000	300,000
General Obligation Bonds	2020B GOB - Prior project reimbursements	1,085,000	430,000
General Obligation Bonds	2021 GOB-roofing solar technology busses maintenance	2,240,000	20,000
Total governmental activities		<u>8,030,000</u>	<u>2,270,000</u>
Totals		<u>\$ 8,030,000</u>	<u>\$ 2,270,000</u>

KOKOMO SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2022

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	\$ 1,103,611
Buildings	159,126,858
Improvements other than buildings	5,281,835
Machinery, equipment, and vehicles	11,933,650
Construction in progress	<u>3,765,602</u>
Total governmental activities	<u>181,211,556</u>
Total capital assets	<u>\$ 181,211,556</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/>.