

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

FINANCIAL STATEMENT AUDIT REPORT

OF

TIPTON COMMUNITY SCHOOL CORPORATION

TIPTON COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED
02/09/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	8-11
Notes to Financial Statement	12-18
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	20-57
Other Information:	
Schedule of Payables and Receivables	61
Schedule of Leases and Debt	62
Schedule of Capital Assets.....	63
Other Reports.....	64

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Amy Phillips (Vacant) Dawn Benefiel Brook Cleaver	07-01-20 to 07-08-22 07-09-22 to 07-10-22 07-11-22 to 09-11-22 09-12-22 to 06-30-23
Superintendent of Schools	Dr. Ryan Glaze	07-01-20 to 06-30-23
President of the School Board	Gary Plumer Jennifer Humrichous	07-01-20 to 12-31-22 01-01-23 to 06-30-23



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Tipton Community 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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 26, 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 26, 2023

(This page intentionally left blank.)

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.

TIPTON COMMUNITY 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	\$ 322,996	\$ 9,818,964	\$ 9,967,929	\$ (11,578)	\$ 162,453	\$ 10,564,827	\$ 9,597,564	\$ (300,000)	\$ 829,716
Debt Service	963,129	2,918,705	2,611,510	-	1,270,324	2,911,873	2,803,136	-	1,379,061
Retirement/Severance Bond Debt Service	-	-	-	-	-	-	-	-	-
Operations	2,570,681	3,704,251	4,524,804	808,709	2,558,837	3,532,878	4,622,946	319,714	1,788,483
Local Rainy Day	3,211,815	-	-	(700,000)	2,511,815	-	-	-	2,511,815
Retirement/Severance Bond	89,704	-	16,160	-	73,544	840	13,898	-	60,486
Solar Bond 2017	21,047	-	-	-	21,047	-	-	-	21,047
Elem 2017A Interior Reno	76,211	-	-	(76,211)	-	-	-	-	-
Ms 2017B Interior Reno	(16,784)	-	-	16,784	-	-	-	-	-
Exterior Facility Imp 2017C	283,048	-	-	(283,048)	-	-	-	-	-
Hs 2017D Interior Ren0	399,865	-	794,209	394,345	1	-	-	-	1
Re Bond 2017 2017R-1	-	-	-	-	-	-	-	-	-
Outdoor Facility Improvements 2022C	-	-	-	-	-	-	981,562	-	(981,562)
Hs Interior Phase I 2022A	-	-	-	-	-	-	328,153	-	(328,153)
Elem Interior 2022B	-	-	-	-	-	-	312,204	-	(312,204)
Ms Interior 2023	-	-	-	-	-	-	23,035	-	(23,035)
Hs Interior Phase II 2024	-	-	-	-	-	-	23,035	-	(23,035)
Greenhouse 2022	-	-	-	-	-	384,760	376,395	-	8,365
School Lunch	52,851	606,269	590,443	(4,287)	64,390	916,244	807,141	3,790	177,283
Curricular Materials Rental	466,891	352,017	423,412	-	395,496	413,019	608,520	-	199,995
Levy Excess	-	-	-	-	-	-	-	-	-
Educational License Plates	394	169	-	-	563	56	-	-	619
Counseling Grant - Lilly Endow	-	-	-	-	-	-	-	-	-
Tcf Reading Buddies	1	-	1	-	-	-	-	-	-
Ffa Grant	1,328	-	1,327	-	1	3,500	1,952	-	1,549
Weight Room Donations	-	6,000	-	-	6,000	6,000	7,325	-	4,675
Tcf Student Success Center Grant	9	-	-	-	9	-	9	-	-
Tcf Sro Sub	-	-	-	-	-	-	-	-	-
Ms Ffa Grants For Growing	326	-	321	-	5	-	5	-	-
Duke Energy Grant 2021	-	2,500	2,500	-	-	-	-	-	-
Tcf Grant Employee Recognition Banquet	2,983	3,641	3,858	-	2,766	3,500	5,543	-	723
Tcf Work Ethic Grant	628	-	120	-	508	-	-	-	508
Tcf Stem Grant	2,607	-	777	-	1,830	-	150	-	1,680
Ths Beyoutiful Grant (Tcf)	16	-	-	-	16	-	-	-	16
Tcf Thera Student Pref Seating	18	-	-	-	18	-	-	-	18
Sprk + Robots Grant	72	-	72	-	-	-	-	-	-
Dan Young Donation	19,651	349	-	(20,000)	-	-	-	-	-
Pride In-Kind Match	163	-	-	-	163	-	163	-	-
Kindergarten Kickstart	-	-	232	-	(232)	6,740	5,627	-	881
Clever Crazes	100	-	-	-	100	-	92	-	8
Tcf Neurocognitive Testing Grant	354	-	-	-	354	-	-	-	354
Tcf Ths Fitness Grant 2019	452	-	-	-	452	-	-	-	452
Your Cause Donations	427	2,099	1,070	-	1,456	1,386	1,159	-	1,683
Planetarium	3,869	-	-	-	3,869	-	105	-	3,764
Imagine Grant 2018	2,567	-	-	-	2,567	-	-	-	2,567

TIPTON COMMUNITY 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
Ffa Foundation Arby'S Grant Hs	500	-	-	-	500	-	500	-	-
Tcf Hs Band Guest Lecture Grant	3,000	-	2,250	-	750	-	-	-	750
School Lunch Donations 2020	3,790	-	-	-	3,790	-	-	(3,790)	-
Tcf Tms Curriculum Training Grant	1,000	-	1,000	-	-	-	-	-	-
Tcf Rock Wall Grant	1	-	1	-	-	-	-	-	-
Tcf Ths Projector Upgrades 2022	-	-	-	-	-	31,425	-	-	31,425
Tipton Ford Field	-	-	-	-	-	20,000	-	-	20,000
Tct Auditorium Upgrades Donations	-	-	-	-	-	2,000	-	-	2,000
My Closet	26,021	15,540	8,217	-	33,344	29,173	12,970	-	49,547
Aramark Donation	3,207	-	331	-	2,876	1,500	-	-	4,376
Energy Safe Kids (Vectren)	69	-	-	-	69	-	-	-	69
Iu Health Grant 2020	-	2,500	-	-	2,500	-	2,144	-	356
Baseball Scoreboard Donation 2022	-	-	-	-	-	18,845	18,845	-	-
Boys & Girls Club Iready Partnership 202	-	-	-	-	-	5,000	-	-	5,000
Benjamin Hornbrook Donations	1,241	-	44	-	1,197	-	-	-	1,197
Sponsorship S	2,903	1,050	477	-	3,476	(161)	245	(2,139)	931
Ms Staff Appreciation	-	-	-	-	-	300	797	2,139	1,642
Coca Cola	72,651	5,000	9,908	-	67,743	5,000	20,641	-	52,102
Campbell Family Foundation Grants	-	8,500	-	-	8,500	-	-	-	8,500
Teso Art Grant	28	-	-	-	28	-	-	-	28
Teso Donation	-	3,465	4,760	-	(1,295)	200	(1,095)	-	-
Accelerated Reading Program	-	150	-	-	150	-	-	-	150
Wellness Program	1	-	-	-	1	-	-	-	1
Serving Members Of The Community Grant	21	-	-	-	21	-	-	-	21
TCF OMWPK Grant Match	-	-	-	-	-	271	271	-	-
2022 Summer Academy Donations	-	-	-	-	-	500	-	-	500
Preschool	-	-	-	-	-	339,478	149,952	-	189,526
United Way Covid Grant 2020	-	26,429	11,428	-	15,001	-	13,188	-	1,813
United Way Calming Room Grant 2021	-	6,342	2,059	-	4,283	-	4,117	-	166
Indiana Humanities Grant 2020	-	954	945	-	9	-	-	-	9
Ford Ngl Cohort 1 Pbl	-	1,000	1,000	-	-	-	-	-	-
Idot Parcel Sale 2021	-	-	27,811	47,525	19,714	-	-	(19,714)	-
Rwe Renewables Americas Covid Relief	-	5,500	5,000	-	500	-	500	-	-
Come Back Stronger Grant	-	2,000	2,000	-	-	-	-	-	-
Early Childhood Education Incentive Awar	1,000	-	-	-	1,000	1,000	-	-	2,000
Formative Assessment	14,116	15,190	15,190	-	14,116	17,676	35,835	-	(4,043)
Special Education Excess Costs	1,674	88,480	88,938	-	1,216	71,473	63,304	-	9,385
Secured Schools Safety Grant	-	-	36,886	-	(36,886)	35,564	33,477	-	(34,799)
Safe Haven 19-20	(1,000)	1,500	500	-	-	-	-	-	-
Early Intervention Grant	1	-	-	-	1	-	-	-	1
Early Intervention Grant 19-20	5	3,852	5	-	3,852	(3,852)	-	-	-
Early Intervention Grant 20-21	-	-	2,780	-	(2,780)	3,852	1,062	-	10
College Go Elem Grant	165	-	-	-	165	-	-	-	165
Nesp Fy19-20	7,443	-	7,443	-	-	-	-	-	-
Nesp Fy20-21	-	7,854	233	-	7,621	-	7,620	-	1
Nesp Fy21-22	-	-	-	-	-	11,320	-	-	11,320

TIPTON COMMUNITY 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
Career And Technical Performance Grant	9,584	-	-	-	9,584	-	9,393	-	191
Teacher Appreciation Grant	(913)	53,418	54,025	-	(1,520)	53,233	51,712	-	1
High Ability Students	14,958	26,208	27,610	-	13,556	28,589	29,937	-	12,208
State Connectivity Grant	64,875	11,864	16,560	-	60,179	12,760	17,356	-	55,583
Secured Schools Safety Grant FY19-20	-	43,430	43,430	-	-	-	-	-	-
Project Lead The Way	-	3,900	2,400	-	1,500	-	1,500	-	-
Title I Fy 20-21	-	32,735	122,204	-	(89,469)	120,498	31,035	-	(6)
Title I Fy 2019-2020	(13,183)	84,012	70,829	-	-	-	-	-	-
Title 1 Fy2016-17	-	-	-	-	-	-	-	-	-
Title 1 Fy2017-18	-	-	-	-	-	-	-	-	-
Title I Fy 21-22	-	-	-	-	-	80,603	90,659	-	(10,056)
Title V Pt A 07-08 Innovative	-	-	-	-	-	-	-	-	-
Title Iv Fy18	-	4,383	4,383	-	-	-	-	-	-
Title Iv Fy19	-	11,825	11,825	-	-	-	-	-	-
Title Iv Fy20	-	4,397	11,147	-	(6,750)	8,582	2,604	-	(772)
Title Iv Fy21-22	-	-	-	-	-	9,984	10,595	-	(611)
Title Ii Pt A Improve Tea Qua	(3,557)	29,313	28,425	-	(2,669)	2,669	-	-	-
Title Ii Pt A 20-21	-	6,823	38,492	-	(31,669)	34,278	2,609	-	-
Title Ii Ffy 2021	-	-	-	-	-	25,508	32,183	-	(6,675)
Elementary And Secondary School Emergen	-	-	266,686	-	(266,686)	382,801	293,568	-	(177,453)
Elementary And Secondary School Emergenc	-	-	38,096	(129,000)	(167,096)	117,996	179,610	-	(228,710)
Federal Stimulus - 18002 Governor's Emer	-	11,669	34,419	-	(22,750)	66,800	73,233	-	(29,183)
Federal Stimulus - 18003 Educ. Stab Reli	-	121,690	144,141	-	(22,451)	41,798	24,350	-	(5,003)
Disability Determination Bureau	-	-	-	-	-	14	-	-	14
Insurance Acct (Health)	9,459	68,243	71,878	-	5,824	102,893	101,911	-	6,806
Petty Cash Clearing Account	239	23,713	24,205	-	(253)	15,792	14,722	-	817
Prepaid School Lunch Accounts	11,908	59,055	58,880	4,287	16,370	55,320	58,893	-	12,797
E-S Over/Short	(272)	-	-	-	(272)	-	-	-	(272)
Federal Taxes	26	699,548	699,548	-	26	705,196	705,196	-	26
Fica - Teaching	864	485,559	485,559	-	864	500,877	500,877	-	864
State Tax	(330)	283,688	283,688	-	(330)	286,637	286,637	-	(330)
Total County Tax	(129)	182,982	182,982	-	(129)	183,913	183,913	-	(129)
Retirement - Teaching	-	-	-	-	-	-	-	-	-
Perf - Non Teaching	-	47,434	47,434	-	-	44,801	44,801	-	-
Fica - Non Teaching	(49)	201,425	201,425	-	(49)	195,795	195,795	-	(49)
Critical Care	-	48	48	-	-	64	64	-	-
Trf Voluntary Pre-Tax Contrib	-	1,436	1,436	-	-	1,502	1,502	-	-
Trf Voluntary Post Tax Cont	-	-	-	-	-	-	-	-	-
Eyemed Vision Care	393	9,911	9,988	-	316	10,793	10,774	-	335
Eyemed Bus	36	217	217	-	36	217	217	-	36
Delta Dental 125	655	24,208	24,145	-	718	28,060	28,064	-	714
Life Insurance	-	207	207	-	-	198	198	-	-

TIPTON COMMUNITY 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
Delta Dent (2) 125	543	24,211	24,138	-	616	28,080	28,065	-	631
Delta Dent Bus Not 125	339	2,033	2,033	-	339	1,966	2,020	-	285
Court Fees	-	2,638	2,638	-	-	8,036	8,036	-	-
Credit Union	-	37,636	37,636	-	-	37,796	37,796	-	-
Loan Reimbursement 403(B)	3,545	2,015	2,015	-	3,545	1,429	1,429	-	3,545
Perf Voluntary Contributions	-	-	-	-	-	-	-	-	-
Loan Reimbursements	-	-	-	-	-	-	-	-	-
Supplemental Life	155	5,036	5,061	-	130	3,937	3,959	-	108
Supplement Life - Spouse	33	909	897	-	45	1,065	1,065	-	45
Supplemental Life - Dependent	-	246	246	-	-	232	228	-	4
Adm Fee T 125	3,503	-	-	-	3,503	-	-	-	3,503
American Fidelity Ltc Ins	-	-	-	-	-	-	-	-	-
American Fidelity Hsa	-	-	-	-	-	-	-	-	-
Am Fid Critical Care Aft Tax	3	6,396	6,399	-	-	5,511	5,502	-	9
Am Fid Cancer Ins After Tax	-	2,416	2,416	-	-	3,617	3,617	-	-
Great-West Life & Annuity Ins Co	(3,545)	177,327	177,327	-	(3,545)	182,686	182,686	-	(3,545)
Wabash Valley Trust (Health)12	4,033	280,002	280,963	-	3,072	281,177	280,358	-	3,891
Health Savings Account (Hsa)	-	-	-	-	-	-	-	-	-
Am Fam Can 125	-	-	-	-	-	-	-	-	-
Am Fid Can 125	11	40,452	40,452	-	11	40,420	40,420	-	11
Dep Care 125	-	4,650	4,650	-	-	4,950	4,950	-	-
Med Exp 125	-	9,805	9,805	-	-	8,671	8,646	-	25
Am Fid Can 125 li	-	10,111	10,111	-	-	8,544	8,544	-	-
Am Fid Accident 125	10	27,900	27,865	-	45	28,050	27,906	-	189
Am Fid Hospital	-	976	976	-	-	8,212	8,212	-	-
Wabash Valley Trust (Health)	-	-	-	-	-	-	-	-	-
Am Fidelity Life	-	38,954	38,903	-	51	41,674	41,726	-	(1)
Income Protection	-	10,002	10,011	-	(9)	12,922	12,846	-	67
Income Protection - Bus Dr	180	748	809	-	119	1,292	1,263	-	148
Cancer Ins	45	270	270	-	45	270	270	-	45
457 Corp Def Comp	-	43,298	43,298	-	-	36,895	36,895	-	-
457 Deferred Compensation	-	11,252	11,252	-	-	10,539	10,539	-	-
Bmo Harris To First Farmers	-	-	-	-	-	-	-	-	-
Commerce Bank	9,593	196,599	196,612	-	9,580	221,270	217,031	-	13,819
Totals	\$ 8,728,268	\$ 21,079,493	\$ 23,111,046	\$ 47,526	\$ 6,744,241	\$ 23,433,599	\$ 24,842,009	\$ -	\$ 5,335,831

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

TIPTON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

TIPTON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

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

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

TIPTON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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.

TIPTON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

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

TIPTON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

TIPTON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 making corrective entries if errors were made during the receipting process or if an incorrect expenditure account was used. Also, some expenses may have been paid using another fund until final grant approvals were received and the expense could be reversed.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants or construction in progress and awaiting receipt of construction proceeds from sale of bonds. Also, several clearing fund accounts were overdrawn as a result of funds being overspent in prior periods and having negative balances carried over from the prior years.

Note 9. Holding Corporation

The School Corporation has entered into multiple capital leases with Tipton Community School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during the fiscal years ending June 30, 2021, and June 30, 2022, totaled \$ 2,509,500 and \$2,698,500, respectively.

TIPTON COMMUNITY SCHOOL CORPORATION
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 10. Subsequent Events

The School Corporation entered into capital lease agreements with the Tipton Community School Building Corporation (Building Corporation) on July 14, 2022, for the 2022 High School Renovation Project, 2022 Elementary School Renovation Project, and 2022 Outdoor and Extra-Curricular/Co-Curricular Facility Improvement Project. The Building Corporation issued bonds totaling \$17,445,000 to finance the projects. The Building Corporation paid the bond proceeds to the School Corporation. The School Corporation (the Lessee) received net proceeds of \$16,678,354, on July 14, 2022, from the Building Corporation.

Note 11. Combined Funds

Funds related to construction and payroll were combined into one fund in the prior financial statement, but were reported individually in the current financial statement.

The following funds were listed as the Construction fund in the prior financial statement:

Solar Bond 2017
 Elem 2017A Interior Reno
 Ms 2017B Interior Reno
 Exterior Facility Imp 2017C
 Hs 2017D Interior Ren0

The following funds were listed as the Payroll Withholdings fund in the prior financial statement:

Insurance Acct (Health)	E-S Over/Short
Federal Taxes	Fica - Teaching
State Tax	Total County Tax
Perf - Non Teaching	Fica - Non Teaching
Critical Care	Trf Voluntary Pre-Tax Contrib
Eyemed Vision Care	Eyemed Bus
Delta Dental 125	Life Insurance
Delta Dent (2) 125	Delta Dent Bus Not 125
Court Fees	Credit Union
Loan Reimbursement 403(B)	Supplemental Life
Supplemental Life - Spouse	Supplemental Life - Dependent
Adm Fee T 125	Am Fid Critical Care Aft Tax
Am Fid Cancer Ins Aft Tax	Great-West Life & Annuity Ins Co
Wabash Valley Trust (Health)12	Health Savings Account (Hsa)
Am Fid Can 125	Dep Care 125
Med Exp 125	Am Fid Can 125 li
Am Fid Accident 125	Am Fid Hospital
Am Fidelity Life	Income Protection
Income Protection - Bus Dr	Cancer Ins
457 Corp Def Comp	457 Deferred Compensation

REQUIRED SUPPLEMENTARY INFORMATION

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

	Education	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Local Rainy Day	Retirement/S everance Bond	Solar Bond 2017	Elem 2017A Interior Reno	Ms 2017B Interior Reno	Exterior Facility Imp 2017C
Cash and investments - beginning	\$ 322,996	\$ 963,129	\$ -	\$ 2,570,681	\$ 3,211,815	\$ 89,704	\$ 21,047	\$ 76,211	\$ (16,784)	\$ 283,048
Receipts:										
Local sources	232,176	2,918,705	-	3,643,816	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	9,586,788	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	60,435	-	-	-	-	-	-
Total receipts	9,818,964	2,918,705	-	3,704,251	-	-	-	-	-	-
Disbursements:										
Instruction	7,626,875	-	-	2,136	-	-	-	-	-	-
Support services	2,046,896	-	-	3,921,734	-	-	-	-	-	-
Noninstructional services	294,158	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	600,934	-	-	-	-	-	-
Debt services	-	2,611,510	-	-	-	16,160	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,967,929	2,611,510	-	4,524,804	-	16,160	-	-	-	-
Excess (deficiency) of receipts over disbursements	(148,965)	307,195	-	(820,553)	-	(16,160)	-	-	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	329,000	-	-	860,578	-	-	-	-	16,784	-
Transfers out	(340,578)	-	-	(51,869)	(700,000)	-	-	(76,211)	-	(283,048)
Total other financing sources (uses)	(11,578)	-	-	808,709	(700,000)	-	-	(76,211)	16,784	(283,048)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(160,543)	307,195	-	(11,844)	(700,000)	(16,160)	-	(76,211)	16,784	(283,048)
Cash and investments - ending	\$ 162,453	\$ 1,270,324	\$ -	\$ 2,558,837	\$ 2,511,815	\$ 73,544	\$ 21,047	\$ -	\$ -	\$ -

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

	Hs 2017D Interior Ren0	Re Bond 2017 2017R-1	Outdoor Facility Improvements 2022C	Hs Interior Phase I 2022A	Elem Interior 2022B	Ms Interior 2023	Hs Interior Phase II 2024	Greenhouse 2022	School Lunch
Cash and investments - beginning	\$ 399,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,851
Receipts:									
Local sources	-	-	-	-	-	-	-	-	67,383
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	7,940
Federal sources	-	-	-	-	-	-	-	-	530,946
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	606,269
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	115
Noninstructional services	-	-	-	-	-	-	-	-	303,304
Facilities acquisition and construction	794,209	-	-	-	-	-	-	-	287,024
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	794,209	-	-	-	-	-	-	-	590,443
Excess (deficiency) of receipts over disbursements	(794,209)	-	-	-	-	-	-	-	15,826
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	394,345	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(4,287)
Total other financing sources (uses)	394,345	-	-	-	-	-	-	-	(4,287)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(399,864)	-	-	-	-	-	-	-	11,539
Cash and investments - ending	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,390

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

	Curricular Materials Rental	Levy Excess	Educational License Plates	Counseling Grant - Lilly Endow	Tcf Reading Buddies	Ffa Grant	Weight Room Donations	Tcf Student Success Center Grant	Tcf Sro Sub
Cash and investments - beginning	\$ 466,891	\$ -	\$ 394	\$ -	\$ 1	\$ 1,328	\$ -	\$ 9	\$ -
Receipts:									
Local sources	319,761	-	-	-	-	-	6,000	-	-
Intermediate sources	-	-	169	-	-	-	-	-	-
State sources	32,256	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	352,017	-	169	-	-	-	6,000	-	-
Disbursements:									
Instruction	-	-	-	-	-	1,327	-	-	-
Support services	423,412	-	-	-	1	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	423,412	-	-	-	1	1,327	-	-	-
Excess (deficiency) of receipts over disbursements	(71,395)	-	169	-	(1)	(1,327)	6,000	-	-
Other financing sources (uses):									
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	(71,395)	-	169	-	(1)	(1,327)	6,000	-	-
Cash and investments - ending	\$ 395,496	\$ -	\$ 563	\$ -	\$ -	\$ 1	\$ 6,000	\$ 9	\$ -

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

	Ms Ffa Grants For Growing	Duke Energy Grant 2021	Tcf Grant Employee Recognition Banquet	Tcf Work Ethic Grant	Tcf Stem Grant	Ths Beyoutiful Grant (Tcf)	Tcf Thera Student Pref Seating	Sprk + Robots Grant	Dan Young Donation
Cash and investments - beginning	\$ 326	\$ -	\$ 2,983	\$ 628	\$ 2,607	\$ 16	\$ 18	\$ 72	\$ 19,651
Receipts:									
Local sources	-	2,500	3,641	-	-	-	-	-	349
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,500	3,641	-	-	-	-	-	349
Disbursements:									
Instruction	321	-	-	120	-	-	-	72	-
Support services	-	-	3,858	-	777	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	2,500	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	321	2,500	3,858	120	777	-	-	72	-
Excess (deficiency) of receipts over disbursements	(321)	-	(217)	(120)	(777)	-	-	(72)	349
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(20,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(20,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(321)	-	(217)	(120)	(777)	-	-	(72)	(19,651)
Cash and investments - ending	\$ 5	\$ -	\$ 2,766	\$ 508	\$ 1,830	\$ 16	\$ 18	\$ -	\$ -

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

	Pride In-Kind Match	Kindergarten Kickstart	Tcf Clever Crazes	Neurocognitive Testing Grant	Tcf Ths Fitness Grant 2019	Your Cause Donations	Planetarium	Imagine Grant 2018	Ffa Foundation Arby'S Grant Hs
Cash and investments - beginning	\$ 163	\$ -	\$ 100	\$ 354	\$ 452	\$ 427	\$ 3,869	\$ 2,567	\$ 500
Receipts:									
Local sources	-	-	-	-	-	2,099	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	2,099	-	-	-
Disbursements:									
Instruction	-	232	-	-	-	1,070	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	232	-	-	-	1,070	-	-	-
Excess (deficiency) of receipts over disbursements	-	(232)	-	-	-	1,029	-	-	-
Other financing sources (uses):									
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	-	(232)	-	-	-	1,029	-	-	-
Cash and investments - ending	\$ 163	\$ (232)	\$ 100	\$ 354	\$ 452	\$ 1,456	\$ 3,869	\$ 2,567	\$ 500

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

	Tcf Hs Band Guest Lecture Grant	School Lunch Donations 2020	Tcf Tms Curriculum Training Grant	Tcf Rock Wall Grant	Tcf Ths Projector Upgrades 2022	Tipton Ford Field	Tct Auditorium Upgrades Donations	My Closet	Aramark Donation
Cash and investments - beginning	\$ 3,000	\$ 3,790	\$ 1,000	\$ 1	\$ -	\$ -	\$ -	\$ 26,021	\$ 3,207
Receipts:									
Local sources	-	-	-	-	-	-	-	15,540	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	15,540	-
Disbursements:									
Instruction	2,250	-	1,000	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	331
Noninstructional services	-	-	-	-	-	-	-	8,217	-
Facilities acquisition and construction	-	-	-	1	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	2,250	-	1,000	1	-	-	-	8,217	331
Excess (deficiency) of receipts over disbursements	(2,250)	-	(1,000)	(1)	-	-	-	7,323	(331)
Other financing sources (uses):									
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	(2,250)	-	(1,000)	(1)	-	-	-	7,323	(331)
Cash and investments - ending	\$ 750	\$ 3,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,344	\$ 2,876

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

	Energy Safe Kids (Vectren)	Iu Health Grant 2020	Baseball Scoreboard Donation 2022	Boys & Girls Club Iready Partnership 202	Benjamin Hornbrook Donations	Sponsorship S	Ms Staff Appreciation	Coca Cola	Campbell Family Foundation Grants
Cash and investments - beginning	\$ 69	\$ -	\$ -	\$ -	\$ 1,241	\$ 2,903	\$ -	\$ 72,651	\$ -
Receipts:									
Local sources	-	2,500	-	-	-	1,050	-	5,000	8,500
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,500	-	-	-	1,050	-	5,000	8,500
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	44	477	-	9,908	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	44	477	-	9,908	-
Excess (deficiency) of receipts over disbursements	-	2,500	-	-	(44)	573	-	(4,908)	8,500
Other financing sources (uses):									
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	-	2,500	-	-	(44)	573	-	(4,908)	8,500
Cash and investments - ending	\$ 69	\$ 2,500	\$ -	\$ -	\$ 1,197	\$ 3,476	\$ -	\$ 67,743	\$ 8,500

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

	Teso Art Grant	Teso Donation	Accelerated Reading Program	Wellness Program	Serving Members Of The Community Grant	TCF OMWPK Grant Match	2022 Summer Academy Donations	Preschool	United Way Covid Grant 2020
Cash and investments - beginning	\$ 28	\$ -	\$ -	\$ 1	\$ 21	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	3,465	150	-	-	-	-	-	26,429
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	3,465	150	-	-	-	-	-	26,429
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	10,308
Support services	-	4,760	-	-	-	-	-	-	1,120
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,760	-	-	-	-	-	-	11,428
Excess (deficiency) of receipts over disbursements	-	(1,295)	150	-	-	-	-	-	15,001
Other financing sources (uses):									
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	-	(1,295)	150	-	-	-	-	-	15,001
Cash and investments - ending	\$ 28	\$ (1,295)	\$ 150	\$ 1	\$ 21	\$ -	\$ -	\$ -	\$ 15,001

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

	United Way Calming Room Grant 2021	Indiana Humanities Grant 2020	Ford Ngl Cohort 1 Pbl	Idot Parcel Sale 2021	Rwe Renewables Americas Covid Relief	Come Back Stronger Grant	Early Childhood Education Incentive Awar	Formative Assessment	Special Education Excess Costs
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 14,116	\$ 1,674
Receipts:									
Local sources	6,342	954	1,000	-	5,500	2,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	15,190	88,480
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	6,342	954	1,000	-	5,500	2,000	-	15,190	88,480
Disbursements:									
Instruction	2,059	-	1,000	-	-	2,000	-	-	-
Support services	-	945	-	-	5,000	-	-	15,190	88,938
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	27,811	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	2,059	945	1,000	27,811	5,000	2,000	-	15,190	88,938
Excess (deficiency) of receipts over disbursements	4,283	9	-	(27,811)	500	-	-	-	(458)
Other financing sources (uses):									
Sale of capital assets	-	-	-	47,525	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	47,525	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,283	9	-	19,714	500	-	-	-	(458)
Cash and investments - ending	\$ 4,283	\$ 9	\$ -	\$ 19,714	\$ 500	\$ -	\$ 1,000	\$ 14,116	\$ 1,216

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

	Secured Schools Safety Grant	Safe Haven 19-20	Early Intervention Grant	Early Intervention Grant 19-20	Early Intervention Grant 20-21	College Go Elem Grant	Nesp Fy19-20	Nesp Fy20-21	Nesp Fy21-22
Cash and investments - beginning	\$ -	\$ (1,000)	\$ 1	\$ 5	\$ -	\$ 165	\$ 7,443	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	1,500	-	3,852	-	-	-	7,854	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	1,500	-	3,852	-	-	-	7,854	-
Disbursements:									
Instruction	-	500	-	5	2,780	-	4,723	85	-
Support services	36,886	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	2,720	148	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	36,886	500	-	5	2,780	-	7,443	233	-
Excess (deficiency) of receipts over disbursements	(36,886)	1,000	-	3,847	(2,780)	-	(7,443)	7,621	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(36,886)	1,000	-	3,847	(2,780)	-	(7,443)	7,621	-
Cash and investments - ending	\$ (36,886)	\$ -	\$ 1	\$ 3,852	\$ (2,780)	\$ 165	\$ -	\$ 7,621	\$ -

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

	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Secured Schools Safety Grant FY19-20	Project Lead The Way	Title I Fy 20-21	Title I Fy 2019-2020	Title 1 Fy2016-17	Title 1 Fy2017-18
Cash and investments - beginning	\$ 9,584	\$ (913)	\$ 14,958	\$ 64,875	\$ -	\$ -	\$ -	\$ (13,183)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	3,900	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	53,418	26,208	11,864	43,430	-	-	-	-	-
Federal sources	-	-	-	-	-	-	32,735	84,012	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	53,418	26,208	11,864	43,430	3,900	32,735	84,012	-	-
Disbursements:										
Instruction	-	54,025	27,610	-	-	2,400	47,893	61,433	-	-
Support services	-	-	-	16,560	43,430	-	74,311	9,432	-	-
Noninstructional services	-	-	-	-	-	-	-	(36)	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	54,025	27,610	16,560	43,430	2,400	122,204	70,829	-	-
Excess (deficiency) of receipts over disbursements	-	(607)	(1,402)	(4,696)	-	1,500	(89,469)	13,183	-	-
Other financing sources (uses):										
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	-	(607)	(1,402)	(4,696)	-	1,500	(89,469)	13,183	-	-
Cash and investments - ending	\$ 9,584	\$ (1,520)	\$ 13,556	\$ 60,179	\$ -	\$ 1,500	\$ (89,469)	\$ -	\$ -	\$ -

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

	Title I Fy 21-22	Title V Pt A 07-08 Innovative	Title Iv Fy18	Title Iv Fy19	Title Iv Fy20	Title Iv Fy21-22	Title li Pt A Improve Tea Qua	Title li Pt A 20-21	Title li Ffy 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,557)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	4,383	11,825	4,397	-	29,313	6,823	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	4,383	11,825	4,397	-	29,313	6,823	-
Disbursements:									
Instruction	-	-	4,383	11,825	3,700	-	28,425	38,492	-
Support services	-	-	-	-	7,447	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	4,383	11,825	11,147	-	28,425	38,492	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(6,750)	-	888	(31,669)	-
Other financing sources (uses):									
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	-	-	-	-	(6,750)	-	888	(31,669)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (6,750)	\$ -	\$ (2,669)	\$ (31,669)	\$ -

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

	Elementary And Secondary School Emergen	Elementary And Secondary School Emergenc	Federal Stimulus - 18002 Governor's Emer	Federal Stimulus - 18003 Educ. Stab Reli	Disability Determination Bureau	Insurance Acct (Health)	Petty Cash Clearing Account	Prepaid School Lunch Accounts	E-S Over/Short
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,459	\$ 239	\$ 11,908	\$ (272)
Receipts:									
Local sources	-	-	-	-	-	68,243	23,713	59,055	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	11,669	121,690	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	11,669	121,690	-	68,243	23,713	59,055	-
Disbursements:									
Instruction	154,953	38,096	-	102,000	-	-	-	-	-
Support services	88,987	-	34,419	42,141	-	71,878	-	-	-
Noninstructional services	22,746	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	24,205	58,880	-
Total disbursements	266,686	38,096	34,419	144,141	-	71,878	24,205	58,880	-
Excess (deficiency) of receipts over disbursements	(266,686)	(38,096)	(22,750)	(22,451)	-	(3,635)	(492)	175	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	4,287	-
Transfers out	-	(129,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(129,000)	-	-	-	-	-	4,287	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(266,686)	(167,096)	(22,750)	(22,451)	-	(3,635)	(492)	4,462	-
Cash and investments - ending	\$ (266,686)	\$ (167,096)	\$ (22,750)	\$ (22,451)	\$ -	\$ 5,824	\$ (253)	\$ 16,370	\$ (272)

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

	Federal Taxes	Fica - Teaching	State Tax	Total County Tax	Retirement - Teaching	Perf - Non Teaching	Fica - Non Teaching	Critical Care
Cash and investments - beginning	\$ 26	\$ 864	\$ (330)	\$ (129)	\$ -	\$ -	\$ (49)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	699,548	485,559	283,688	182,982	-	47,434	201,425	48
Total receipts	699,548	485,559	283,688	182,982	-	47,434	201,425	48
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	699,548	485,559	283,688	182,982	-	47,434	201,425	48
Total disbursements	699,548	485,559	283,688	182,982	-	47,434	201,425	48
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 26	\$ 864	\$ (330)	\$ (129)	\$ -	\$ -	\$ (49)	\$ -

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

	Trf Voluntary Pre-Tax Contrib	Trf Voluntary Post Tax Cont	Eyemed Vision Care	Eyemed Bus	Delta Dental 125	Life Insurance	Delta Dent (2) 125	Delta Dent Bus Not 125
Cash and investments - beginning	\$ -	\$ -	\$ 393	\$ 36	\$ 655	\$ -	\$ 543	\$ 339
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	1,436	-	9,911	217	24,208	207	24,211	2,033
Total receipts	1,436	-	9,911	217	24,208	207	24,211	2,033
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,436	-	9,988	217	24,145	207	24,138	2,033
Total disbursements	1,436	-	9,988	217	24,145	207	24,138	2,033
Excess (deficiency) of receipts over disbursements	-	-	(77)	-	63	-	73	-
Other financing sources (uses):								
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	-	-	(77)	-	63	-	73	-
Cash and investments - ending	\$ -	\$ -	\$ 316	\$ 36	\$ 718	\$ -	\$ 616	\$ 339

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

	Court Fees	Credit Union	Loan Reimbursement 403(B)	Perf Voluntary Contributions	Loan Reimbursements	Supplemental Life	Supplement Life - Spouse	Supplemental Life - Dependent
Cash and investments - beginning	\$ -	\$ -	\$ 3,545	\$ -	\$ -	\$ 155	\$ 33	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	2,638	37,636	2,015	-	-	5,036	909	246
Total receipts	2,638	37,636	2,015	-	-	5,036	909	246
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,638	37,636	2,015	-	-	5,061	897	246
Total disbursements	2,638	37,636	2,015	-	-	5,061	897	246
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(25)	12	-
Other financing sources (uses):								
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	-	-	-	-	-	(25)	12	-
Cash and investments - ending	\$ -	\$ -	\$ 3,545	\$ -	\$ -	\$ 130	\$ 45	\$ -

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

	Adm Fee T 125	American Fidelity Ltc Ins	American Fidelity Hsa	Am Fid Critical Care Aft Tax	Am Fid Cancer Ins After Tax	Great-West Life & Annuity Ins Co	Wabash Valley Trust (Health)12	Health Savings Account (Hsa)	Am Fam Can 125
Cash and investments - beginning	\$ 3,503	\$ -	\$ -	\$ 3	\$ -	\$ (3,545)	\$ 4,033	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	6,396	2,416	177,327	280,002	-	-
Total receipts	-	-	-	6,396	2,416	177,327	280,002	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	6,399	2,416	177,327	280,963	-	-
Total disbursements	-	-	-	6,399	2,416	177,327	280,963	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(3)	-	-	(961)	-	-
Other financing sources (uses):									
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)	-	-	(961)	-	-
Cash and investments - ending	\$ 3,503	\$ -	\$ -	\$ -	\$ -	\$ (3,545)	\$ 3,072	\$ -	\$ -

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

	Am Fid Can 125	Dep Care 125	Med Exp 125	Am Fid Can 125 li	Am Fid Accident 125	Am Fid Hospital	Wabash Valley Trust (Health)	Am Fidelity Life
Cash and investments - beginning	\$ 11	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	40,452	4,650	9,805	10,111	27,900	976	-	38,954
Total receipts	40,452	4,650	9,805	10,111	27,900	976	-	38,954
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	40,452	4,650	9,805	10,111	27,865	976	-	38,903
Total disbursements	40,452	4,650	9,805	10,111	27,865	976	-	38,903
Excess (deficiency) of receipts over disbursements	-	-	-	-	35	-	-	51
Other financing sources (uses):								
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	-	-	51
Cash and investments - ending	\$ 11	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 51

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

	Income Protection	Income Protection - Bus Dr	Cancer Ins	457 Corp Def Comp	457 Deferred Compensation	Bmo Harris To First Farmers	Commerce Bank	Totals
Cash and investments - beginning	\$ -	\$ 180	\$ 45	\$ -	\$ -	\$ -	\$ 9,593	\$ 8,728,268
Receipts:								
Local sources	-	-	-	-	-	-	-	7,429,771
Intermediate sources	-	-	-	-	-	-	-	169
State sources	-	-	-	-	-	-	-	9,878,780
Federal sources	-	-	-	-	-	-	-	837,793
Other receipts	10,002	748	270	43,298	11,252	-	196,599	2,932,980
Total receipts	10,002	748	270	43,298	11,252	-	196,599	21,079,493
Disbursements:								
Instruction	-	-	-	-	-	-	-	8,234,098
Support services	-	-	-	-	-	-	-	6,948,997
Noninstructional services	-	-	-	-	-	-	-	631,257
Facilities acquisition and construction	-	-	-	-	-	-	-	1,712,479
Debt services	-	-	-	-	-	-	-	2,627,670
Nonprogrammed charges	10,011	809	270	43,298	11,252	-	196,612	2,956,545
Total disbursements	10,011	809	270	43,298	11,252	-	196,612	23,111,046
Excess (deficiency) of receipts over disbursements	(9)	(61)	-	-	-	-	(13)	(2,031,553)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	47,525
Transfers in	-	-	-	-	-	-	-	1,604,994
Transfers out	-	-	-	-	-	-	-	(1,604,993)
Total other financing sources (uses)	-	-	-	-	-	-	-	47,526
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9)	(61)	-	-	-	-	(13)	(1,984,027)
Cash and investments - ending	\$ (9)	\$ 119	\$ 45	\$ -	\$ -	\$ -	\$ 9,580	\$ 6,744,241

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

	Education	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Local Rainy Day	Retirement/Seve rance Bond	Solar Bond 2017	Elem 2017A Interior Reno	Ms 2017B Interior Reno	Exterior Facility Imp 2017C
Cash and investments - beginning	\$ 162,453	\$ 1,270,324	\$ -	\$ 2,558,837	\$ 2,511,815	\$ 73,544	\$ 21,047	\$ -	\$ -	\$ -
Receipts:										
Local sources	274,068	2,911,873	-	3,527,555	-	840	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	10,290,759	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,323	-	-	-	-	-	-
Total receipts	10,564,827	2,911,873	-	3,532,878	-	840	-	-	-	-
Disbursements:										
Instruction	7,495,547	-	-	-	-	-	-	-	-	-
Support services	1,803,716	-	-	4,068,154	-	-	-	-	-	-
Noninstructional services	298,301	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	554,792	-	-	-	-	-	-
Debt services	-	2,803,136	-	-	-	13,898	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,597,564	2,803,136	-	4,622,946	-	13,898	-	-	-	-
Excess (deficiency) of receipts over disbursements	967,263	108,737	-	(1,090,068)	-	(13,058)	-	-	-	-
Other financing sources (uses)										
Sale of capital assets	-	-	-	19,714	-	-	-	-	-	-
Transfers in	-	-	-	300,000	-	-	-	-	-	-
Transfers out	(300,000)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(300,000)	-	-	319,714	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	667,263	108,737	-	(770,354)	-	(13,058)	-	-	-	-
Cash and investments - ending	\$ 829,716	\$ 1,379,061	\$ -	\$ 1,788,483	\$ 2,511,815	\$ 60,486	\$ 21,047	\$ -	\$ -	\$ -

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

	Hs 2017D Interior Ren0	Re Bond 2017 2017R-1	Outdoor Facility Improvements 2022C	Hs Interior Phase I 2022A	Elem Interior 2022B	Ms Interior 2023	Hs Interior Phase II 2024	Greenhouse 2022	School Lunch
Cash and investments - beginning	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,390
Receipts:									
Local sources	-	-	-	-	-	-	-	384,760	72,157
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	6,948
Federal sources	-	-	-	-	-	-	-	-	837,139
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	384,760	916,244
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	41
Noninstructional services	-	-	-	-	-	-	-	-	383,432
Facilities acquisition and construction	-	-	981,562	328,153	312,204	23,035	23,035	376,395	423,668
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	981,562	328,153	312,204	23,035	23,035	376,395	807,141
Excess (deficiency) of receipts over disbursements	-	-	(981,562)	(328,153)	(312,204)	(23,035)	(23,035)	8,365	109,103
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	3,790
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	3,790
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(981,562)	(328,153)	(312,204)	(23,035)	(23,035)	8,365	112,893
Cash and investments - ending	\$ 1	\$ -	\$ (981,562)	\$ (328,153)	\$ (312,204)	\$ (23,035)	\$ (23,035)	\$ 8,365	\$ 177,283

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

	Curricular Materials Rental	Levy Excess	Educational License Plates	Counseling Grant - Lilly Endow	Tcf Reading Buddies	Ffa Grant	Weight Room Donations	Tcf Student Success Center Grant	Tcf Sro Sub
Cash and investments - beginning	\$ 395,496	\$ -	\$ 563	\$ -	\$ -	\$ 1	\$ 6,000	\$ 9	\$ -
Receipts:									
Local sources	383,187	-	-	-	-	3,500	6,000	-	-
Intermediate sources	-	-	56	-	-	-	-	-	-
State sources	29,832	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	413,019	-	56	-	-	3,500	6,000	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	9	-
Support services	608,520	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	1,952	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	7,325	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	608,520	-	-	-	-	1,952	7,325	9	-
Excess (deficiency) of receipts over disbursements	(195,501)	-	56	-	-	1,548	(1,325)	(9)	-
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	19,848	-	-	-	-	-	-	-	-
Transfers out	(19,848)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(195,501)	-	56	-	-	1,548	(1,325)	(9)	-
Cash and investments - ending	\$ 199,995	\$ -	\$ 619	\$ -	\$ -	\$ 1,549	\$ 4,675	\$ -	\$ -

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

	Ms Ffa Grants For Growing	Duke Energy Grant 2021	Tcf Grant Employee Recognition Banquet	Tcf Work Ethic Grant	Tcf Stem Grant	Ths Beyoutiful Grant (Tcf)	Tcf Thera Student Pref Seating	Sprk + Robots Grant	Dan Young Donation
Cash and investments - beginning	\$ 5	\$ -	\$ 2,766	\$ 508	\$ 1,830	\$ 16	\$ 18	\$ -	\$ -
Receipts:									
Local sources	-	-	3,500	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	3,500	-	-	-	-	-	-
Disbursements:									
Instruction	5	-	-	-	-	-	-	-	-
Support services	-	-	5,543	-	150	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	5	-	5,543	-	150	-	-	-	-
Excess (deficiency) of receipts over disbursements	(5)	-	(2,043)	-	(150)	-	-	-	-
Other financing sources (uses)									
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	(5)	-	(2,043)	-	(150)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 723	\$ 508	\$ 1,680	\$ 16	\$ 18	\$ -	\$ -

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

	Pride In-Kind Match	Kindergarten Kickstart	Clever Crazes	Tcf Neurocognitive Testing Grant	Tcf Ths Fitness Grant 2019	Your Cause Donations	Planetarium	Imagine Grant 2018	Ffa Foundation Arby'S Grant Hs
Cash and investments - beginning	\$ 163	\$ (232)	\$ 100	\$ 354	\$ 452	\$ 1,456	\$ 3,869	\$ 2,567	\$ 500
Receipts:									
Local sources	-	6,740	-	-	-	1,386	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	6,740	-	-	-	1,386	-	-	-
Disbursements:									
Instruction	-	4,956	92	-	-	1,159	27	-	500
Support services	163	671	-	-	-	-	78	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	163	5,627	92	-	-	1,159	105	-	500
Excess (deficiency) of receipts over disbursements	(163)	1,113	(92)	-	-	227	(105)	-	(500)
Other financing sources (uses)									
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	(163)	1,113	(92)	-	-	227	(105)	-	(500)
Cash and investments - ending	\$ -	\$ 881	\$ 8	\$ 354	\$ 452	\$ 1,683	\$ 3,764	\$ 2,567	\$ -

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

	Tcf Hs Band Guest Lecture Grant	School Lunch Donations 2020	Tcf Tms Curriculum Training Grant	Tcf Rock Wall Grant	Tcf Ths Projector Upgrades 2022	Tipton Ford Field	Tct Auditorium Upgrades Donations	My Closet	Aramark Donation
Cash and investments - beginning	\$ 750	\$ 3,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,344	\$ 2,876
Receipts:									
Local sources	-	-	-	-	31,425	20,000	2,000	29,173	1,500
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	31,425	20,000	2,000	29,173	1,500
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	12,970	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	12,970	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	31,425	20,000	2,000	16,203	1,500
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(3,790)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(3,790)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,790)	-	-	31,425	20,000	2,000	16,203	1,500
Cash and investments - ending	\$ 750	\$ -	\$ -	\$ -	\$ 31,425	\$ 20,000	\$ 2,000	\$ 49,547	\$ 4,376

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

	Energy Safe Kids (Vectren)	Iu Health Grant 2020	Baseball Scoreboard Donation 2022	Boys & Girls Club Iready Partnership 202	Benjamin Hornbrook Donations	Sponsorship S	Ms Staff Appreciation	Coca Cola	Campbell Family Foundation Grants
Cash and investments - beginning	\$ 69	\$ 2,500	\$ -	\$ -	\$ 1,197	\$ 3,476	\$ -	\$ 67,743	\$ 8,500
Receipts:									
Local sources	-	-	18,845	5,000	-	(161)	300	5,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	18,845	5,000	-	(161)	300	5,000	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	2,144	-	-	-	245	797	20,641	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	18,845	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,144	18,845	-	-	245	797	20,641	-
Excess (deficiency) of receipts over disbursements	-	(2,144)	-	5,000	-	(406)	(497)	(15,641)	-
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	2,139	-	-
Transfers out	-	-	-	-	-	(2,139)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(2,139)	2,139	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,144)	-	5,000	-	(2,545)	1,642	(15,641)	-
Cash and investments - ending	\$ 69	\$ 356	\$ -	\$ 5,000	\$ 1,197	\$ 931	\$ 1,642	\$ 52,102	\$ 8,500

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

	Teso Art Grant	Teso Donation	Accelerated Reading Program	Wellness Program	Serving Members Of The Community Grant	TCF OMWPK Grant Match	2022 Summer Academy Donations	Preschool	United Way Covid Grant 2020
Cash and investments - beginning	\$ 28	\$ (1,295)	\$ 150	\$ 1	\$ 21	\$ -	\$ -	\$ -	\$ 15,001
Receipts:									
Local sources	-	200	-	-	-	271	500	339,478	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	200	-	-	-	271	500	339,478	-
Disbursements:									
Instruction	-	-	-	-	-	271	-	149,644	2,238
Support services	-	(1,095)	-	-	-	-	-	-	10,950
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	308	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	(1,095)	-	-	-	271	-	149,952	13,188
Excess (deficiency) of receipts over disbursements	-	1,295	-	-	-	-	500	189,526	(13,188)
Other financing sources (uses)									
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	-	1,295	-	-	-	-	500	189,526	(13,188)
Cash and investments - ending	\$ 28	\$ -	\$ 150	\$ 1	\$ 21	\$ -	\$ 500	\$ 189,526	\$ 1,813

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

	United Way Calming Room Grant 2021	Indiana Humanities Grant 2020	Ford Ngl Cohort 1 Pbl	Idot Parcel Sale 2021	Rwe Renewables Americas Covid Relief	Come Back Stronger Grant	Early Childhood Education Incentive Awar	Formative Assessment	Special Education Excess Costs
Cash and investments - beginning	\$ 4,283	\$ 9	\$ -	\$ 19,714	\$ 500	\$ -	\$ 1,000	\$ 14,116	\$ 1,216
Receipts:									
Local sources	-	-	-	-	-	-	1,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	17,676	71,473
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	1,000	17,676	71,473
Disbursements:									
Instruction	4,117	-	-	-	500	-	-	10,545	-
Support services	-	-	-	-	-	-	-	25,290	63,304
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	4,117	-	-	-	500	-	-	35,835	63,304
Excess (deficiency) of receipts over disbursements	(4,117)	-	-	-	(500)	-	1,000	(18,159)	8,169
Other financing sources (uses)									
Sale of capital assets	-	-	-	(19,714)	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(19,714)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,117)	-	-	(19,714)	(500)	-	1,000	(18,159)	8,169
Cash and investments - ending	\$ 166	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ (4,043)	\$ 9,385

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

	Secured Schools Safety Grant	Safe Haven 19-20	Early Intervention Grant	Early Intervention Grant 19-20	Early Intervention Grant 20-21	College Go Elem Grant	Nesp Fy19-20	Nesp Fy20-21	Nesp Fy21-22
Cash and investments - beginning	\$ (36,886)	\$ -	\$ 1	\$ 3,852	\$ (2,780)	\$ 165	\$ -	\$ 7,621	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	35,564	-	-	(3,852)	3,852	-	-	-	11,320
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	35,564	-	-	(3,852)	3,852	-	-	-	11,320
Disbursements:									
Instruction	-	-	-	-	1,062	-	-	5,433	-
Support services	33,477	-	-	-	-	-	-	69	-
Noninstructional services	-	-	-	-	-	-	-	2,118	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	33,477	-	-	-	1,062	-	-	7,620	-
Excess (deficiency) of receipts over disbursements	2,087	-	-	(3,852)	2,790	-	-	(7,620)	11,320
Other financing sources (uses)									
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	2,087	-	-	(3,852)	2,790	-	-	(7,620)	11,320
Cash and investments - ending	\$ (34,799)	\$ -	\$ 1	\$ -	\$ 10	\$ 165	\$ -	\$ 1	\$ 11,320

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

	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Secured Schools Safety Grant FY19-20	Project Lead The Way	Title I FY 20-21	Title I FY 2019-2020	Title 1 FY2016-17	Title 1 FY2017-18
Cash and investments - beginning	\$ 9,584	\$ (1,520)	\$ 13,556	\$ 60,179	\$ -	\$ 1,500	\$ (89,469)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	53,233	28,589	12,760	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	120,498	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	53,233	28,589	12,760	-	-	120,498	-	-	-
Disbursements:										
Instruction	-	51,712	29,937	-	-	1,500	17,433	-	-	-
Support services	-	-	-	17,356	-	-	13,602	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	9,393	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,393	51,712	29,937	17,356	-	1,500	31,035	-	-	-
Excess (deficiency) of receipts over disbursements	(9,393)	1,521	(1,348)	(4,596)	-	(1,500)	89,463	-	-	-
Other financing sources (uses)										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,393)	1,521	(1,348)	(4,596)	-	(1,500)	89,463	-	-	-
Cash and investments - ending	\$ 191	\$ 1	\$ 12,208	\$ 55,583	\$ -	\$ -	\$ (6)	\$ -	\$ -	\$ -

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

	Title I Fy 21-22	Title V Pt A 07-08 Innovative	Title Iv Fy18	Title Iv Fy19	Title Iv Fy20	Title Iv Fy21-22	Title Ii Pt A Improve Tea Qua	Title Ii Pt A 20-21	Title Ii Ffy 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (6,750)	\$ -	\$ (2,669)	\$ (31,669)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	80,603	-	-	-	8,582	9,984	2,669	34,278	25,508
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	80,603	-	-	-	8,582	9,984	2,669	34,278	25,508
Disbursements:									
Instruction	34,340	-	-	-	175	8,200	-	2,609	32,183
Support services	56,250	-	-	-	2,429	2,395	-	-	-
Noninstructional services	69	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	90,659	-	-	-	2,604	10,595	-	2,609	32,183
Excess (deficiency) of receipts over disbursements	(10,056)	-	-	-	5,978	(611)	2,669	31,669	(6,675)
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,056)	-	-	-	5,978	(611)	2,669	31,669	(6,675)
Cash and investments - ending	\$ (10,056)	\$ -	\$ -	\$ -	\$ (772)	\$ (611)	\$ -	\$ -	\$ (6,675)

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

	Elementary And Secondary School Emergen	Elementary And Secondary School Emergenc	Federal Stimulus - 18002 Governor's Emer	Federal Stimulus - 18003 Educ. Stab Reli	Disability Determination Bureau	Insurance Acct (Health)	Petty Cash Clearing Account	Prepaid School Lunch Accounts	E-S Over/Short
Cash and investments - beginning	\$ (266,686)	\$ (167,096)	\$ (22,750)	\$ (22,451)	\$ -	\$ 5,824	\$ (253)	\$ 16,370	\$ (272)
Receipts:									
Local sources	-	-	-	-	-	102,893	15,792	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	55,320	-
Federal sources	382,801	117,996	66,800	41,798	14	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	382,801	117,996	66,800	41,798	14	102,893	15,792	55,320	-
Disbursements:									
Instruction	266,541	18,998	15,533	(15,533)	-	-	-	-	-
Support services	27,027	120,186	57,700	27,668	-	101,911	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	40,426	-	12,215	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	14,722	58,893	-
Total disbursements	293,568	179,610	73,233	24,350	-	101,911	14,722	58,893	-
Excess (deficiency) of receipts over disbursements	89,233	(61,614)	(6,433)	17,448	14	982	1,070	(3,573)	-
Other financing sources (uses)									
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	89,233	(61,614)	(6,433)	17,448	14	982	1,070	(3,573)	-
Cash and investments - ending	\$ (177,453)	\$ (228,710)	\$ (29,183)	\$ (5,003)	\$ 14	\$ 6,806	\$ 817	\$ 12,797	\$ (272)

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

	Federal Taxes	Fica - Teaching	State Tax	Total County Tax	Retirement - Teaching	Perf - Non Teaching	Fica - Non Teaching	Critical Care	Trf Voluntary Pre-Tax Contrib
Cash and investments - beginning	\$ 26	\$ 864	\$ (330)	\$ (129)	\$ -	\$ -	\$ (49)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	705,196	500,877	286,637	183,913	-	44,801	195,795	64	1,502
Total receipts	705,196	500,877	286,637	183,913	-	44,801	195,795	64	1,502
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	705,196	500,877	286,637	183,913	-	44,801	195,795	64	1,502
Total disbursements	705,196	500,877	286,637	183,913	-	44,801	195,795	64	1,502
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Other financing sources (uses)									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 26	\$ 864	\$ (330)	\$ (129)	\$ -	\$ -	\$ (49)	\$ -	\$ -

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

	Trf Voluntary Post Tax Cont	Eyemed Vision Care	Eyemed Bus	Delta Dental 125	Life Insurance	Delta Dent (2) 125	Delta Dent Bus Not 125	Court Fees	Credit Union
Cash and investments - beginning	\$ -	\$ 316	\$ 36	\$ 718	\$ -	\$ 616	\$ 339	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	10,793	217	28,060	198	28,080	1,966	8,036	37,796
Total receipts	-	10,793	217	28,060	198	28,080	1,966	8,036	37,796
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	10,774	217	28,064	198	28,065	2,020	8,036	37,796
Total disbursements	-	10,774	217	28,064	198	28,065	2,020	8,036	37,796
Excess (deficiency) of receipts over disbursements	-	19	-	(4)	-	15	(54)	-	-
Other financing sources (uses)									
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	-	(4)	-	15	(54)	-	-
Cash and investments - ending	\$ -	\$ 335	\$ 36	\$ 714	\$ -	\$ 631	\$ 285	\$ -	\$ -

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

	Loan Reimbursement 403(B)	Perf Voluntary Contributions	Loan Reimbursements	Supplemental Life	Supplement Life - Spouse	Supplemental Life - Dependent	Adm Fee T 125	American Fidelity Ltc Ins
Cash and investments - beginning	\$ 3,545	\$ -	\$ -	\$ 130	\$ 45	\$ -	\$ 3,503	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	1,429	-	-	3,937	1,065	232	-	-
Total receipts	1,429	-	-	3,937	1,065	232	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,429	-	-	3,959	1,065	228	-	-
Total disbursements	1,429	-	-	3,959	1,065	228	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(22)	-	4	-	-
Other financing sources (uses)								
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	-	-	-	(22)	-	4	-	-
Cash and investments - ending	\$ 3,545	\$ -	\$ -	\$ 108	\$ 45	\$ 4	\$ 3,503	\$ -

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

	American Fidelity Hsa	Am Fid Critical Care Aft Tax	Am Fid Cancer Ins After Tax	Great-West Life & Annuity Ins Co	Wabash Valley Trust (Health)12	Health Savings Account (Hsa)	Am Fam Can 125	Am Fid Can 125
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (3,545)	\$ 3,072	\$ -	\$ -	\$ 11
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	5,511	3,617	182,686	281,177	-	-	40,420
Total receipts	-	5,511	3,617	182,686	281,177	-	-	40,420
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	5,502	3,617	182,686	280,358	-	-	40,420
Total disbursements	-	5,502	3,617	182,686	280,358	-	-	40,420
Excess (deficiency) of receipts over disbursements	-	9	-	-	819	-	-	-
Other financing sources (uses)								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	9	-	-	819	-	-	-
Cash and investments - ending	\$ -	\$ 9	\$ -	\$ (3,545)	\$ 3,891	\$ -	\$ -	\$ 11

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

	Dep Care 125	Med Exp 125	Am Fid Can 125 li	Am Fid Accident 125	Am Fid Hospital	Wabash Valley Trust (Health)	Am Fidelity Life	Income Protection
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 51	\$ (9)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	4,950	8,671	8,544	28,050	8,212	-	41,674	12,922
Total receipts	4,950	8,671	8,544	28,050	8,212	-	41,674	12,922
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	4,950	8,646	8,544	27,906	8,212	-	41,726	12,846
Total disbursements	4,950	8,646	8,544	27,906	8,212	-	41,726	12,846
Excess (deficiency) of receipts over disbursements	-	25	-	144	-	-	(52)	76
Other financing sources (uses)								
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	-	25	-	144	-	-	(52)	76
Cash and investments - ending	\$ -	\$ 25	\$ -	\$ 189	\$ -	\$ -	\$ (1)	\$ 67

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

	Income Protection - Bus Dr	Cancer Ins	457 Corp Def Comp	457 Deferred Compensation	Bmo Harris To First Farmers	Commerce Bank	Totals
Cash and investments - beginning	\$ 119	\$ 45	\$ -	\$ -	\$ -	\$ 9,580	\$ 6,744,241
Receipts:							
Local sources	-	-	-	-	-	-	8,148,782
Intermediate sources	-	-	-	-	-	-	56
State sources	-	-	-	-	-	-	10,613,474
Federal sources	-	-	-	-	-	-	1,728,670
Other receipts	1,292	270	36,895	10,539	-	221,270	2,942,617
Total receipts	1,292	270	36,895	10,539	-	221,270	23,433,599
Disbursements:							
Instruction	-	-	-	-	-	-	8,139,733
Support services	-	-	-	-	-	-	7,069,382
Noninstructional services	-	-	-	-	-	-	698,842
Facilities acquisition and construction	-	-	-	-	-	-	3,111,356
Debt services	-	-	-	-	-	-	2,817,034
Nonprogrammed charges	1,263	270	36,895	10,539	-	217,031	3,005,662
Total disbursements	1,263	270	36,895	10,539	-	217,031	24,842,009
Excess (deficiency) of receipts over disbursements	29	-	-	-	-	4,239	(1,408,410)
Other financing sources (uses)							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	325,777
Transfers out	-	-	-	-	-	-	(325,777)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	29	-	-	-	-	4,239	(1,408,410)
Cash and investments - ending	\$ 148	\$ 45	\$ -	\$ -	\$ -	\$ 13,819	\$ 5,335,831

(This page intentionally left blank.)

OTHER INFORMATION

(This page intentionally left blank.)

TIPTON COMMUNITY 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>\$ 1,236,306</u>	<u>\$ -</u>

TIPTON COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Apple Financial Services	Computer Hardware	\$ 47,672	04/23/20	04/23/23
Apple Financial Services	Computer Hardware	100,652	05/01/22	05/01/25
Apple Financial Services	Computer Hardware	62,616	03/22/22	03/22/24
US Bank	First Mortgage Bonds Series 2017A Elem	105,500	05/11/17	12/31/28
US Bank	First Mortgage Bonds Series 2017B MS	125,000	05/11/17	12/31/28
US Bank	First Mortgage Bonds Series 2017C Exterior Improvement	139,000	05/11/17	12/31/28
US Bank	First Mortgage Bonds Series 2017D HS	422,000	05/11/17	12/31/28
US Bank	First Mortgage Bonds Series 2012A HS	286,000	07/03/12	12/31/23
US Bank	First Mortgage Bonds Series 2012B MS	328,500	07/03/12	12/31/23
US Bank	First Mortgage Bonds Series 2013 MS/EL	<u>343,000</u>	12/31/13	12/31/23
Total governmental activities		<u>1,959,940</u>		
Total of annual lease payments		<u>\$ 1,959,940</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General Obligation Bonds	General Obligation Bonds Series 2017	\$ 1,230,000	\$ 36,900
Total governmental activities		<u>\$ 1,230,000</u>	<u>\$ 36,900</u>

TIPTON COMMUNITY 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	\$ 858,191
Buildings	35,989,218
Improvements other than buildings	1,337,158
Machinery, equipment, and vehicles	4,439,578
Construction in progress	<u>511,559</u>
Total governmental activities	<u>43,135,704</u>
Total capital assets	<u>\$ 43,135,704</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/>.