



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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March 3, 2023

To: The Officials of the Marion Community Schools  
Marion Community Schools  
750 West 26th Street  
Marion, IN 46953

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Marion Community Schools. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2019 to June 30, 2021. Per the *Independent Auditor's Report*, the financial statement referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2021, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2019 to June 30, 2021 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

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

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

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**MARION COMMUNITY SCHOOLS**  
Grant County, Indiana

**FINANCIAL STATEMENT**  
As of June 30, 2021, and for the  
period of July 1, 2019 to June 30, 2021

MARION COMMUNITY SCHOOLS  
Grant County, Indiana

FINANCIAL STATEMENT  
As of June 30, 2021, and for the  
period of July 1, 2019 to June 30, 2021

CONTENTS

SCHEDULE OF OFFICIALS (Unaudited) .....	1
INDEPENDENT AUDITOR'S REPORT .....	2
FINANCIAL STATEMENT	
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS .....	4
NOTES TO FINANCIAL STATEMENT .....	9
SUPPLEMENTARY INFORMATION	
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS (Unaudited) .....	16
SCHEDULE OF PAYABLES AND RECEIVABLES (Unaudited) .....	46
SCHEDULE OF LEASES AND DEBT (Unaudited) .....	47
SCHEDULE OF CAPITAL ASSETS (Unaudited) .....	48
STATE REPORTING INFORMATION (Unaudited) .....	49
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS .....	50
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS .....	54
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> .....	55
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE .....	57
SCHEDULE OF FINDINGS AND QUESTIONED COSTS .....	59

MARION COMMUNITY SCHOOLS  
SCHEDULE OF OFFICIALS (Unaudited)  
For the period July 1, 2019 to June 30, 2021

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dr. Robert W. Schulz	07-01-19 to 06-30-20
	Troy Cloum	07-01-20 to 06-30-21
Superintendent of Schools	Brad Lindsay	07-01-19 to 06-30-21
President of the School Board	Robert T. Nicholson	01-01-19 to 12-31-19
	Charles Griffin	01-01-20 to 12-31-20
	Serafina Salamo	01-01-21 to 12-31-21

## INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance  
Marion Community Schools  
Grant County, Indiana

**Report on the Financial Statement**

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the Marion Community Schools (the School Corporation) as of June 30, 2021 and for the period of July 1, 2019 to June 30, 2021, and the related notes to the financial statement.

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

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

***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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(Continued)

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2021, or changes in net position for the period of July 1, 2019 to June 30, 2021.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2021, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2019 to June 30, 2021 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

### **Other Matters**

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Schedule of Officials, Supplementary Information Schedules, and State Reporting Information are presented for purposes of additional analysis and are not a required part of the financial statement.

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

The Schedule of Officials, Supplementary Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, have not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Governmental Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

  
Crowe LLP

Indianapolis, Indiana  
February 24, 2023

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MARION COMMUNITY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

<u>Fund</u>	<u>Cash and Investments 07-01-2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2021</u>
Education	\$ 7,767,597	\$ 29,019,087	\$ 22,708,979	\$ (5,130,000)	\$ 8,947,705	\$ 28,983,597	\$ 22,121,188	\$ (4,905,007)	\$ 10,905,107
Debt Service Fund Y-T-D	466,157	1,727,095	1,616,500	-	576,752	2,232,197	2,050,500	(55,997)	702,452
Severance/Debt Service Fund	170,380	1,379,182	1,278,020	-	271,542	1,255,921	1,283,130	-	244,333
Operations	3,619,047	5,292,177	11,508,571	5,181,501	2,584,154	5,780,604	10,914,083	4,975,359	2,426,034
Transp Operating Fnd Y-T-D	(66)	-	(66)	-	-	-	-	-	-
Rainy Day	3,000,000	-	-	-	3,000,000	-	-	-	3,000,000
Energy Conserv Proj 1	-	-	4,263,323	5,146,865	883,542	-	750,104	-	133,438
Energy Conserv Proj 2	-	-	1,835,501	5,327,539	3,492,038	-	3,314,681	-	177,357
Energy Conserv Proj 2B	-	251,121	-	1,151,051	1,402,172	-	1,319,561	-	82,611
Energy Conserv Proj 3	-	-	-	-	-	-	32,040	5,475,716	5,443,676
Energy Conserv Proj 4	-	-	-	-	-	-	57,097	4,877,776	4,820,679
Energy Conserv Proj 5	-	-	-	-	-	-	8,182	1,791,038	1,782,856
Food Service Y-T-D	913,150	3,198,747	2,802,919	(11,369)	1,297,609	2,031,000	1,772,632	331	1,556,308
Textbook Rental Ytd	(115,042)	289,393	116,406	-	57,945	255,469	356,164	55,997	13,247
Self-Insurance Fund Ptd	1,048,787	18,012	-	(1,066,799)	-	-	-	-	-
Excess Levy Fund Ytd	68,285	-	-	(68,295)	(10)	-	-	-	(10)
Vocational Education/Auction	25,089	-	25,089	-	-	-	-	-	-
Little Giants Tuition	-	-	-	-	-	20,221	100	(331)	19,790
Alternative Education Fnd Ytd	2,408	4	-	-	2,412	-	-	-	2,412
Early Intervention Grant	2,337	-	2,337	-	-	-	-	-	-
Lilly Endowment 17/18	257,144	-	76,253	-	180,891	-	63,106	-	117,785
Hall Of Distinction	-	5,920	5,437	-	483	-	-	-	483
In & Out Account	44,122	35,485	39,186	-	40,421	40,991	44,745	-	36,667
Mac Grant Henson	-	500	-	-	500	-	-	-	500
Mcculloch Pltw	-	1,200	-	-	1,200	-	1,200	-	-
Gc Prevent Child Abuse 2020	-	1,050	-	-	1,050	-	657	-	393
Cie Grant	8,360	-	-	-	8,360	-	955	-	7,405
Mhs Alumni Arena Project 2020	-	1,000	-	-	1,000	-	265	-	735
Via Cu Grant Frances Slocum 19	-	150	-	-	150	-	-	-	150
Grant Co Food Service Donation	95	-	-	(95)	-	-	-	-	-
Food Distribution Donations	-	2,000	-	-	2,000	-	2,000	-	-
Dollar General/Mcculloch Jr.	3,000	-	-	-	3,000	-	-	-	3,000
High Ability Elementary	-	449	-	-	449	-	-	-	449
Preschool Classroom/Woodmark	3,000	-	-	(3,000)	-	-	-	-	-
Justice Library	-	10,600	85	-	10,515	-	2,000	-	8,515
Mhs Robotics Alumni Grant	-	-	3,954	-	(3,954)	-	-	-	(3,954)
Griffin Bequest Fund	5,126	88	-	-	5,214	-	-	-	5,214
No Kid Hungry/Genyouth	-	52,000	-	-	52,000	-	52,000	-	-
Mueller Donatation/Riverview	18	-	-	-	18	-	-	-	18
Mhsaa Science Grant 2021	-	-	-	-	-	1,650	1,650	-	-
Dollar General/Frances Slocum	3,378	-	-	-	3,378	-	-	-	3,378
Dollar General/Allen	10,000	-	7,906	-	2,094	-	-	-	2,094
Insurance Claims Payment Mccul	-	-	-	3,531	3,531	-	-	-	3,531
Dollar General/Tucker	-	-	380	1,795	1,415	-	947	-	468
Friends Of Asherwood Project	-	-	-	6,890	6,890	-	-	-	6,890

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MARION COMMUNITY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

<u>Fund</u>	<u>Cash and Investments 07-01-2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2021</u>
Dollar General Abe Literacy	\$ -	\$ -	\$ -	\$ -	\$ -	10,000	\$ -	\$ -	10,000
Social Workers Fund Raisers	412	440	-	-	852	-	-	-	852
M J Lowe Bequest Ptd	93,261	-	275	-	92,986	-	-	-	92,986
Prevent Child Abuse	150	-	-	-	150	-	150	-	-
Maurice Andrea P-T-D Mcculloch	766	-	-	(766)	-	-	-	-	-
Allen Family Assistance	1,194	-	645	-	549	100	94	-	555
Attendance Fund/Sp Serv Ptd	942	-	-	(942)	-	-	-	-	-
Mary Clark Hanley Awards	200	1,500	-	-	1,700	1,480	-	-	3,180
Misc Scholarships	1,200	1,750	1,200	-	1,750	1,750	4,000	-	(500)
Preschool Private Donations	455	237	46	-	646	542	513	-	675
Clothes For Kids	(29)	-	-	-	(29)	-	-	-	(29)
Charles Math Scholar Ptd	34,990	604	-	-	35,594	-	-	-	35,594
Dick Lootens Scholarship New	-	82	500	5,166	4,748	-	-	-	4,748
Mark Longnecker Scholr Ptd New	-	61	-	3,530	3,591	-	-	-	3,591
Dick Lootens Scholar Ptd	5,165	-	-	(5,165)	-	-	-	-	-
Mark Longenecker Scholr Ptd	3,532	-	-	(3,532)	-	-	-	-	-
Friends Of Asherwood Project	6,890	-	-	(6,890)	-	-	-	-	-
Insurance Claim Payments Mccul	3,531	-	-	(3,531)	-	-	-	-	-
Misc Mini Grants/Cf/All Schs	9,909	-	-	(9,909)	-	-	-	-	-
Moorehead Family/Allen 2015	131	-	-	(131)	-	-	-	-	-
In St License Pratical Nurses	169	-	-	(169)	-	-	-	-	-
Wal-Mart Grant Var Schs Ptd	306	-	-	(306)	-	-	-	-	-
Youth Grant/Comm Foundation	363	-	-	(363)	-	-	-	-	-
Doller General/Tucker	1,795	-	-	(1,795)	-	-	-	-	-
Early Intervention Grant 9/17	10,523	-	-	-	10,523	-	-	-	10,523
Formative Assessment Grant	-	43,344	28,361	-	14,983	36,732	-	-	51,715
Special Education Excess Cost	-	67,747	67,535	-	212	374,776	510,098	-	(135,110)
On My Way Pre K	102,199	275,178	293,970	-	83,407	306,220	221,458	-	168,169
High Ability 06/18	113	-	-	(113)	-	-	-	-	-
High Ability 06/30/19	19,635	-	-	(19,635)	-	-	-	-	-
Drug Alcohol Resource Team	45	-	45	-	-	-	-	-	-
Dart Grant 2020	-	1,000	229	-	771	1,300	205	-	1,866
Secured School Safety Grant	(31,172)	-	60,791	-	(91,963)	107,708	52,956	-	(37,211)
Mcculloch Stem Grant	-	-	-	-	-	10,982	10,982	-	-
Alernative Ed Grant	-	23,315	75,112	-	(51,797)	24,138	77,379	-	(105,038)
Early Intervention 19-20	-	13,377	12,250	-	1,127	-	1,127	-	-
Early Intervention 20-21	-	-	-	-	-	11,328	10,917	-	411
Non-English Speaking 9/30/19	111	-	6,459	-	(6,348)	-	-	-	(6,348)
Nesp 19-20	-	54,702	48,504	-	6,198	-	5,202	-	996
Nesp 20-21	-	-	-	-	-	55,037	26,453	-	28,584
State Connectivity	2,073	-	-	-	2,073	-	-	-	2,073
Career & Technical Performance	46,553	-	39,619	-	6,934	-	6,075	-	859
Teacher Appreciation Grant	2,709	132,069	128,798	-	5,980	-	-	-	5,980
Teacher Performance Awards	3,191	-	-	-	3,191	-	-	-	3,191
Tag 2020	-	-	-	-	-	132,123	132,302	-	(179)

(Continued)

MARION COMMUNITY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

<u>Fund</u>	<u>Cash and Investments 07-01-2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2021</u>
High Ability	\$ -	\$ 40,866	\$ 33,322	\$ 19,750	\$ 27,294	\$ 34,622	\$ 26,724	\$ -	\$ 35,192
State Connectivity	-	106,596	6,177	-	100,419	3,955	34,214	-	70,160
E-Rate Technology Fund	108,844	9,367	118,211	-	-	-	-	-	-
Pbis/Grant Blackford	6,024	-	4,146	-	1,878	-	-	-	1,878
Early Learning Indiana Inc.	-	-	-	-	-	-	-	7	7
Allen Come Back Stronger	-	-	-	-	-	18,000	4,060	-	13,940
Frances Slocum Come Back Stron	-	-	-	-	-	24,750	1,287	-	23,463
Kendall Come Back Stronger	-	-	-	-	-	9,000	234	-	8,766
Riverview Come Back Stronger	-	-	-	-	-	24,750	6,174	-	18,576
T-1 Sch Imp Mcculloch 9/19	(4,000)	14,000	10,000	-	-	-	-	-	-
T-1 1003 Sig Mcculloch	-	-	-	-	-	40,713	40,713	-	-
Title I Sig Mcculloch 20-21	-	-	-	-	-	16,605	29,519	-	(12,914)
T-1 Delinquent 9/30/19	(27,674)	33,989	6,492	-	(177)	-	-	-	(177)
T-1 Delinquent 09/20	-	44,869	58,861	-	(13,992)	13,993	24,971	-	(24,970)
Title I D 20-21	-	-	-	-	-	-	77,945	-	(77,945)
Title I 9/30/19	(295,943)	623,437	330,512	-	(3,018)	-	135	-	(3,153)
T-1 Basic 09/20	-	1,611,263	1,740,631	-	(129,368)	554,820	425,548	-	(96)
Title 1 20-21	-	-	-	-	-	1,261,887	2,223,195	-	(961,308)
Stewart Mckinney 19-20	-	-	5,143	-	(5,143)	19,500	14,357	-	-
Mckinney Vento 20-21	-	-	-	-	-	4,993	7,791	-	(2,798)
Stewart Mckinney Holding	-	-	-	(4,899)	(4,899)	-	-	-	(4,899)
Idea Part 611 19-21	-	448,363	546,438	-	(98,075)	196,147	357,495	-	(259,423)
Idea Part B 611 20-22	-	-	-	-	-	316,649	513,221	-	(196,572)
Idea Part B 619 19-21	-	34,900	46,731	-	(11,831)	18,921	7,090	-	-
Idea Part B 619 20-22	-	-	-	-	-	9,900	9,992	-	(92)
Idea Part B 9/18 New	-	1,059	12,013	-	(10,954)	-	-	-	(10,954)
Idea Part B 9/20 New	(142,348)	326,295	266,324	-	(82,377)	204,203	121,826	-	-
Idea Part B 6/30/18	(11,607)	11,607	-	-	-	-	-	-	-
Special Needs Preschool 9/20	(8,447)	13,877	5,846	-	(416)	893	477	-	-
Idea Preschool 9/18	(2,301)	2,301	1,059	-	(1,059)	-	-	-	(1,059)
Adult Basic Education 6/19	(23,049)	41,562	18,513	-	-	-	-	-	-
Adult Basic Education 6/20	-	85,818	116,272	-	(30,454)	35,129	4,675	-	-
Adult Basic Education 07/20	-	-	-	-	-	122,959	189,863	-	(66,904)
Abe Covid 2020	-	-	-	-	-	1,825	1,825	-	-
T-1v Part A 5800	(1,115)	93,901	96,569	-	(3,783)	38,898	35,863	-	(748)
Title 1v Part A 19-21	-	7,899	9,452	-	(1,553)	64,522	96,409	-	(33,440)
Carl Perkins 6/30/19	(56,532)	70,085	13,553	-	-	-	-	-	-
Carl Perkins 2019/2020	-	151,001	189,338	-	(38,337)	51,690	13,353	-	-
Perkins Assessment Grant 19-20	-	-	-	-	-	938	938	-	-
Carl Perkins 20-21	-	-	-	-	-	155,188	169,897	-	(14,709)
Perkins Assessment 20-21	-	-	-	-	-	-	2,236	-	(2,236)
Perkins Leadership 20-21	-	-	-	-	-	23,851	24,824	-	(973)
Headstart 19-20	-	413,883	587,601	-	(173,718)	770,279	596,144	-	417
Headstart T&Ta 19-20	-	-	2,947	-	(2,947)	19,379	16,432	-	-

(Continued)

MARION COMMUNITY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

<u>Fund</u>	<u>Cash and Investments</u> <u>07-01-2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments</u> <u>06-30-2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments</u> <u>06-30-2021</u>
Headstart Covid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,730	\$ 110,730	\$ -	\$ -
Headstart 20-21	-	-	-	-	-	501,521	574,551	-	(73,030)
Headstart T&Ta 20-21	-	-	-	-	-	1,002	4,002	-	(3,000)
Headstart 11/30/19 New	(228,746)	795,629	575,546	-	(8,663)	-	(8,663)	-	-
Headstart T&Ta 11/30/19 New	(3,143)	19,001	16,082	-	(224)	-	-	-	(224)
Medicaid Reimbursement/Federal	8,502	17,497	39,981	-	(13,982)	66,812	16,079	-	36,751
Headstart 11/30/18	-	-	86	-	(86)	-	-	-	(86)
T-lid Enhancing Ed/Tech 9/07	277	-	-	(277)	-	-	-	-	-
T-li A Imp Tch Qtly 9/30/20	(969)	72,095	130,518	-	(59,392)	146,190	86,798	-	-
T-li Fy17 9/30/19	(15,186)	63,159	47,973	-	-	-	-	-	-
T-li 19-21	-	-	61	-	(61)	96,028	158,634	-	(62,667)
Rural Schools & Low Income	(17,669)	20,956	3,287	-	-	-	-	-	-
T-Vi Rural & Low Income	-	-	64,919	-	(64,919)	72,246	7,327	-	-
Rlis 19-21	-	-	463	-	(463)	21,203	46,054	-	(25,314)
Title Iii Lep 18-20 9/30/20	(8,246)	6,236	(2,010)	-	-	-	-	-	-
Title Iii 19-21	-	-	2,202	-	(2,202)	15,649	18,222	-	(4,775)
Title Iii 20-22	-	-	-	-	-	-	1,099	-	(1,099)
ESSER III	-	-	-	-	-	-	25,851	-	(25,851)
ESSER II	-	-	-	-	-	-	1,691,041	-	(1,691,041)
Governor's Emergency Education Relief (GE	-	-	-	-	-	387,384	761,099	-	(373,715)
ESSER I	-	-	-	-	-	644,551	732,165	-	(87,614)
Mckinney-Vento Stimulus	(2,119)	16,161	18,941	4,899	-	-	-	-	-
Student Lunch Clearing Account	4,752	217	154	-	4,815	(556)	759	-	3,500
Clearing Accounts P/R Y-T-D	249,144	-	249,144	-	-	-	-	-	-
Federal Withholding Tax	(20)	1,870,566	1,870,672	-	(126)	2,055,523	2,055,397	-	-
Oasdi & Medicare For Non-Cert	(27)	668,573	668,655	-	(109)	699,524	699,415	-	-
Oasdi & Medicare Certified	-	1,074,176	1,074,176	-	-	1,113,395	1,113,395	-	-
State And County Tax	106,605	1,265,662	1,265,085	-	107,182	1,329,440	1,323,065	-	113,557
Public Employees Retirement	12,842	35,245	34,476	-	13,611	36,122	37,544	-	12,189
Teachers Retirement	-	17,851	17,043	-	808	18,656	18,689	-	775
Annuities	-	551,607	551,607	-	-	576,332	576,332	-	-
Teacher Health Insurance	(142,391)	563,545	644,185	-	(223,031)	519,093	601,376	-	(305,314)
Vison Insurance	(215)	7,189	7,397	-	(423)	5,558	5,672	-	(537)
Health Insurance All Others	175,572	334,046	261,898	-	247,720	317,559	236,880	-	328,399
Life Insurance	3	474	444	-	33	467	455	-	45
United Fund	-	1,592	1,592	-	-	944	944	-	-
Alumni Association Contributio	-	1,086	1,086	-	-	1,644	1,644	-	-
Credit Union	-	-	-	-	-	-	-	-	-
Am. Fidelity Supplemental	-	-	-	-	-	-	-	-	-
Af Short Term Dis	(350)	15,037	15,024	-	(337)	-	-	-	(337)
Af Long Term Dis	911	11,457	12,153	-	215	9,601	9,648	-	168
Af Crit III	171	6,973	7,074	-	70	9,021	9,277	-	(186)
Af Pre Tax Sup	3,673	99,392	103,065	-	-	101,689	105,072	-	(3,383)

(Continued)

MARION COMMUNITY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
Af Texas Life	\$ 2,676	\$ 62,957	\$ 63,721	\$ -	\$ 1,912	\$ 71,997	\$ 73,023	\$ -	\$ 886
Af Life Ins	659	36,727	37,453	-	(68)	38,028	38,641	-	(681)
Af Youth Life Ins	(18)	1,396	1,460	-	(83)	1,192	1,205	-	(96)
Af Post Tax Cancer	143	16,886	16,329	-	699	22,878	20,550	-	3,027
Out Pocket Medical Sect.125	-	5,604	6,150	-	(546)	8,079	7,500	-	33
Child Care Section 125	34	4,250	4,000	-	284	-	-	-	284
Section 125 Fee	1,977	-	1,977	-	-	-	-	-	-
Teacher Dental	(4,437)	52,808	54,092	-	(5,720)	40,606	40,516	-	(5,630)
Dental All Others	785	37,168	38,806	-	(853)	18,856	19,449	-	(1,446)
Teacher Union Dues	-	-	-	-	-	-	-	-	-
Garnishment/Wage Assignment	-	30,358	30,358	-	-	35,119	35,119	-	-
Child Support State Filed	-	23,206	23,206	-	-	19,066	19,066	-	-
Annual Child Support Court Fee	-	495	495	-	-	605	495	-	110
Ltd Insurance (Ista)	34	1,758	1,760	-	32	2,295	1,663	-	664
Ymca	-	28,362	28,381	-	(19)	25,364	25,345	-	-
College Choice	-	-	-	-	-	-	-	-	-
Hsa Employee Contribution	(150)	264,942	264,642	-	150	231,421	231,571	-	-
Aflac Pre Tax	5,582	31,733	32,461	-	4,854	26,071	26,270	-	4,655
Aflac Post Tax Contributions	3,772	25,684	25,324	-	4,132	24,312	24,513	-	3,931
Sunlife Std	-	14,930	13,266	-	1,664	34,101	30,345	-	5,420
Sunlife Vol Term Life	-	8,363	7,550	-	813	16,522	16,307	-	1,028
Fringe Benefit Clearing Fund	-	2,427	2,427	-	-	2,183	2,183	-	-
Wellness Reward Benefit	-	13,600	13,600	-	-	9,000	9,000	-	-
Commerce Bank	-	774,595	754,070	-	20,525	753,327	773,852	-	-
<b>Totals</b>	<b>\$ 17,319,964</b>	<b>\$ 55,061,274</b>	<b>\$ 60,385,778</b>	<b>\$ 10,514,536</b>	<b>\$ 22,509,996</b>	<b>\$ 55,973,175</b>	<b>\$ 62,705,491</b>	<b>\$ 12,214,889</b>	<b>\$ 27,992,569</b>

See notes to financial statement.

MARION COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

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

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

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

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

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

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

*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.

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(Continued)

MARION COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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(Continued)

MARION COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2021, and for the period July 1, 2019 to June 30, 2021

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**NOTE 2 - RECLASSIFICATION**

Certain prior year balances have been reclassified to conform to the current fiscal year presentation. The reclassifications had no effect on total opening cash balances. The clearing fund which was previously reported in the aggregate amount of \$416,975 at June 30, 2019, has been reclassified to the following individual fund balances at July 1, 2019 to reflect the nature of the clearing fund activity as follows:

	Amount
Clearing Accounts P/R Y-T-D	\$ 249,144
Federal Withholding Tax	(20)
Oasdi & Medicare For Non-Cert	(27)
State And County Tax	106,605
Public Employees Retirement	12,842
Teacher Health Insurance	(142,391)
Vison Insurance	(215)
Health Insurance All Others	175,572
Life Insurance	3
Af Short Term Dis	(350)
Af Long Term Dis	911
Af Crit Ill	171
Af Pre Tax Sup	3,673
Af Texas Life	2,676
Af Life Ins	659
Af Youth Life Ins	(18)
Af Post Tax Cancer	143
Child Care Section 125	34
Section 125 Fee	1,977
Teacher Dental	(4,437)
Dental All Others	785
Ltd Insurance (Ista)	34
Hsa Employee Contribution	(150)
Aflac Pre Tax	5,582
Aflac Post Tax Contributions	3,772
	\$ 416,975

**NOTE 3 - 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.

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(Continued)

**NOTE 4 - 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 5 - DEPOSITS AND INVESTMENTS**

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

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

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

**NOTE 6 - RISK MANAGEMENT**

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

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

**NOTE 7 - CASH BALANCE DEFICITS**

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2020, and 2021. Deficits in other fund balances, including the MHS Robotics Alumni Grant, Teacher Health Insurance, Teacher Dental Health Insurance, and various other clearing funds were the result of disbursements exceeding receipts due to under-estimating current requirements for some funds. These deficits are to be prepaid from future receipts.

**NOTE 8 - HOLDING CORPORATION**

The School Corporation has entered into a series of capital leases with the Marion High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments for the period July 1, 2019 to June 30, 2020 totaled \$1,616,500. Lease payments for the period July 1, 2020 to June 30, 2021 totaled \$2,050,500.

**NOTE 9 - PENSION PLANS**

**Public Employees' Retirement Fund**

*Plan Description*

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

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

*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

**NOTE 9 - PENSION PLANS** (Continued)

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid.

**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

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(Continued)

**NOTE 9 - PENSION PLANS** (Continued)

*Contributions*

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

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

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

**NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS**

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

*Teachers - Years of Service*

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

*Teachers - Unused Sick Leave*

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

*Classified Employees - Retirement Benefit*

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

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

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

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**SUPPLEMENTARY INFORMATION**

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Education	Debt Service Fund Y-T-D	Severance/Debt Service Fund	Operations	Transp Operating Fnd Y- T-D	Rainy Day	Energy Conserv Proj 1	Energy Conserv Proj 2	Energy Conserv Proj 2B	Food Service Y- T-D	Textbook Rental Ytd
Cash and investments - beginning	\$ 7,767,597	\$ 466,157	\$ 170,380	\$ 3,619,047	\$ (66)	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 913,150	\$ (115,042)
Receipts:											
Local sources	343,362	1,727,095	1,379,182	5,278,855	-	-	-	-	251,121	37,024	87,937
Intermediate sources	163	-	-	-	-	-	-	-	-	-	-
State sources	28,596,636	-	-	3,841	-	-	-	-	-	147	201,456
Federal sources	78,426	-	-	-	-	-	-	-	-	3,161,257	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	500	-	-	9,481	-	-	-	-	-	319	-
Total receipts	29,019,087	1,727,095	1,379,182	5,292,177	-	-	-	-	251,121	3,198,747	289,393
Disbursements:											
Instruction	16,329,274	-	-	-	-	-	-	-	-	-	-
Support services	5,792,075	-	-	10,132,195	(66)	-	5,000	5,000	-	52,737	116,406
Noninstructional services	587,630	-	-	2,076	-	-	-	-	-	2,750,182	-
Facilities acquisition and construction	-	-	-	1,374,300	-	-	4,258,323	1,830,501	-	-	-
Debt services	-	1,616,500	1,278,020	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	22,708,979	1,616,500	1,278,020	11,508,571	(66)	-	4,263,323	1,835,501	-	2,802,919	116,406
Excess (deficiency) of receipts over disbursements	6,310,108	110,595	101,162	(6,216,394)	66	-	(4,263,323)	(1,835,501)	251,121	395,828	172,987
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	5,146,865	5,327,539	-	-	-
Sale of capital assets	-	-	-	40,132	-	-	-	-	-	-	-
Transfers in	-	-	-	5,141,369	-	-	-	-	1,151,051	-	-
Transfers out	(5,130,000)	-	-	-	-	-	-	-	-	(11,369)	-
Total other financing sources (uses)	(5,130,000)	-	-	5,181,501	-	-	5,146,865	5,327,539	1,151,051	(11,369)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,180,108	110,595	101,162	(1,034,893)	66	-	883,542	3,492,038	1,402,172	384,459	172,987
Cash and investments - ending	\$ 8,947,705	\$ 576,752	\$ 271,542	\$ 2,584,154	\$ -	\$ 3,000,000	\$ 883,542	\$ 3,492,038	\$ 1,402,172	\$ 1,297,609	\$ 57,945

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Self-Insurance Fund Ptd	Excess Levy Fund Ytd	Vocational Education/Auction	Alternative Education Fnd Ytd	Early Intervention Grant	Lilly Endowment 17/18	Hall Of Distinction	In & Out Account	Mac Grant Henson	Mcculloch Pltw	Gc Prevent Child Abuse 2020
Cash and investments - beginning	\$ 1,048,787	\$ 68,285	\$ 25,089	\$ 2,408	\$ 2,337	\$ 257,144	\$ -	\$ 44,122	\$ -	\$ -	\$ -
Receipts:											
Local sources	18,012	-	-	4	-	-	5,920	35,485	500	1,200	1,050
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	18,012	-	-	4	-	-	5,920	35,485	500	1,200	1,050
Disbursements:											
Instruction	-	-	25,089	-	2,337	-	-	-	-	-	-
Support services	-	-	-	-	-	76,253	5,437	39,186	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	25,089	-	2,337	76,253	5,437	39,186	-	-	-
Excess (deficiency) of receipts over disbursements	18,012	-	(25,089)	4	(2,337)	(76,253)	483	(3,701)	500	1,200	1,050
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(1,066,799)	(68,295)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,066,799)	(68,295)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,048,787)	(68,295)	(25,089)	4	(2,337)	(76,253)	483	(3,701)	500	1,200	1,050
Cash and investments - ending	\$ -	\$ (10)	\$ -	\$ 2,412	\$ -	\$ 180,891	\$ 483	\$ 40,421	\$ 500	\$ 1,200	\$ 1,050

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Cie Grant	Mhs Alumni Arena Project 2020	Via Cu Grant Frances Slocum 19	Grant Co Food Service Donation	Food Distribution Donations	Dollar General/Mcculloch h Jr.	High Ability Elementary	Preschool Classroom/Wood mark	Justice Library	Mhs Robotics Alumni Grant	Griffin Bequest Fund
Cash and investments - beginning	\$ 8,360	\$ -	\$ -	\$ 95	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ -	\$ 5,126
Receipts:											
Local sources	-	1,000	150	-	2,000	-	449	-	10,600	-	88
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,000	150	-	2,000	-	449	-	10,600	-	88
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	85	3,954	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	85	3,954	-
Excess (deficiency) of receipts over disbursements	-	1,000	150	-	2,000	-	449	-	10,515	(3,954)	88
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(95)	-	-	-	(3,000)	-	-	-
Total other financing sources (uses)	-	-	-	(95)	-	-	-	(3,000)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,000	150	(95)	2,000	-	449	(3,000)	10,515	(3,954)	88
Cash and investments - ending	\$ 8,360	\$ 1,000	\$ 150	\$ -	\$ 2,000	\$ 3,000	\$ 449	\$ -	\$ 10,515	\$ (3,954)	\$ 5,214

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	No Kid Hungry/Genyouth	Mueller Donatation/River view	Dollar General/Frances Slocum	Dollar General/Allen	Moorehead Family/Allen	Youth Grant/Comm Foundation	Wal-Mart Grant/Various Schools	Misc Mini Grants	Insurance Claims Payment Mccul	In State License Pract Nurse	Dollar General/Tucker
Cash and investments - beginning	\$ -	\$ 18	\$ 3,378	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	52,000	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	52,000	-	-	-	-	-	-	-	-	-	-
Disbursements:											
Instruction	-	-	-	7,906	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	380
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	7,906	-	-	-	-	-	-	380
Excess (deficiency) of receipts over disbursements	52,000	-	-	(7,906)	-	-	-	-	-	-	(380)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	130	364	670	9,908	3,531	169	1,795
Transfers out	-	-	-	-	(130)	(364)	(670)	(9,908)	-	(169)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	3,531	-	1,795
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	52,000	-	-	(7,906)	-	-	-	-	3,531	-	1,415
Cash and investments - ending	\$ 52,000	\$ 18	\$ 3,378	\$ 2,094	\$ -	\$ -	\$ -	\$ -	\$ 3,531	\$ -	\$ 1,415

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Friends Of Asherwood Project	Social Workers Fund Raisers	M J Lowe Bequest Ptd	Prevent Child Abuse	Maurice Andrea P-T-D Mcculloch	Allen Family Assistance	Attendance Fund/Sp Serv Ptd	Mary Clark Hanley Awards	Misc Scholarships	Preschool Private Donations	Clothes For Kids
Cash and investments - beginning	\$ -	\$ 412	\$ 93,261	\$ 150	\$ 766	\$ 1,194	\$ 942	\$ 200	\$ 1,200	\$ 455	\$ (29)
Receipts:											
Local sources	-	440	-	-	-	-	-	1,500	1,750	237	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	440	-	-	-	-	-	1,500	1,750	237	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	46	-
Support services	-	-	275	-	-	645	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,200	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	275	-	-	645	-	-	1,200	46	-
Excess (deficiency) of receipts over disbursements	-	440	(275)	-	-	(645)	-	1,500	550	191	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	6,890	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(766)	-	(942)	-	-	-	-
Total other financing sources (uses)	6,890	-	-	-	(766)	-	(942)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,890	440	(275)	-	(766)	(645)	(942)	1,500	550	191	-
Cash and investments - ending	\$ 6,890	\$ 852	\$ 92,986	\$ 150	\$ -	\$ 549	\$ -	\$ 1,700	\$ 1,750	\$ 646	\$ (29)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Charles Math Scholar Ptd	Dick Lootens Scholarship New	Mark Longnecker Scholr Ptd New	Dick Lootens Scholar Ptd	Mark Longenecker Scholr Ptd	Friends Of Asherwood Project	Insurance Claim Payments Mccul	Misc Mini Grants/Cf/All Schs	Moorehead Family/Allen 2015	In St License Practical Nurses	Wal-Mart Grant Var Schs Ptd
Cash and investments - beginning	\$ 34,990	\$ -	\$ -	\$ 5,165	\$ 3,532	\$ 6,890	\$ 3,531	\$ 9,909	\$ 131	\$ 169	\$ 306
Receipts:											
Local sources	604	82	61	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	604	82	61	-	-	-	-	-	-	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	500	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	500	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	604	(418)	61	-	-	-	-	-	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	5,166	3,530	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(5,165)	(3,532)	(6,890)	(3,531)	(9,909)	(131)	(169)	(306)
Total other financing sources (uses)	-	5,166	3,530	(5,165)	(3,532)	(6,890)	(3,531)	(9,909)	(131)	(169)	(306)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	604	4,748	3,591	(5,165)	(3,532)	(6,890)	(3,531)	(9,909)	(131)	(169)	(306)
Cash and investments - ending	\$ 35,594	\$ 4,748	\$ 3,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Youth Grant/Comm Foundation	Doller General/Tucker	Early Intervention Grant 9/17	Formative Assessment Grant	Special Education Excess Cost	On My Way Pre K	High Ability 06/18	High Ability 06/30/19	Drug Alcohol Resource Team	Dart Grant 2020	Secured School Safety Grant
Cash and investments - beginning	\$ 363	\$ 1,795	\$ 10,523	\$ -	\$ -	\$ 102,199	\$ 113	\$ 19,635	\$ 45	\$ -	\$ (31,172)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	43,344	67,747	275,178	-	-	-	1,000	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	43,344	67,747	275,178	-	-	-	1,000	-
Disbursements:											
Instruction	-	-	-	-	67,535	287,118	-	-	-	-	-
Support services	-	-	-	28,361	-	6,852	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	45	229	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	60,791
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	28,361	67,535	293,970	-	-	45	229	60,791
Excess (deficiency) of receipts over disbursements	-	-	-	14,983	212	(18,792)	-	-	(45)	771	(60,791)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(363)	(1,795)	-	-	-	-	(113)	(19,635)	-	-	-
Total other financing sources (uses)	(363)	(1,795)	-	-	-	-	(113)	(19,635)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(363)	(1,795)	-	14,983	212	(18,792)	(113)	(19,635)	(45)	771	(60,791)
Cash and investments - ending	\$ -	\$ -	\$ 10,523	\$ 14,983	\$ 212	\$ 83,407	\$ -	\$ -	\$ -	\$ 771	\$ (91,963)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Alternative Ed Grant	Early Intervention 19- 20	Non-English Speaking 9/30/19	Nesp 19-20	State Connectivity	Career & Technical Performance	Teacher Appreciation Grant	Teacher Performance Awards	High Ability	State Connectivity	E-Rate Technology Fund
Cash and investments - beginning	\$ -	\$ -	\$ 111	\$ -	\$ 2,073	\$ 46,553	\$ 2,709	\$ 3,191	\$ -	\$ -	\$ 108,844
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	2,710	9,367
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	23,315	13,377	-	54,702	-	-	132,069	-	40,866	3,694	-
Federal sources	-	-	-	-	-	-	-	-	-	100,192	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	23,315	13,377	-	54,702	-	-	132,069	-	40,866	106,596	9,367
Disbursements:											
Instruction	75,112	12,250	6,459	48,504	-	39,619	128,798	-	8,131	-	118,211
Support services	-	-	-	-	-	-	-	-	25,191	6,177	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	75,112	12,250	6,459	48,504	-	39,619	128,798	-	33,322	6,177	118,211
Excess (deficiency) of receipts over disbursements	(51,797)	1,127	(6,459)	6,198	-	(39,619)	3,271	-	7,544	100,419	(108,844)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	19,750	100,192	-
Transfers out	-	-	-	-	-	-	-	-	-	(100,192)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	19,750	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(51,797)	1,127	(6,459)	6,198	-	(39,619)	3,271	-	27,294	100,419	(108,844)
Cash and investments - ending	\$ (51,797)	\$ 1,127	\$ (6,348)	\$ 6,198	\$ 2,073	\$ 6,934	\$ 5,980	\$ 3,191	\$ 27,294	\$ 100,419	\$ -

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Pbis/Grant Blackford	T-1 Sch Imp Mcculloch 9/19	T-I Delinquent 9/30/19	T-I Delinquent 09/20	Title I 9/30/19	T-I Basic 09/20	Stewart Mckinney 19-20	Stewart Mckinney Holding	Idea Part 611 19- 21	Idea Part B 619 19-21	Idea Part B 9/18 New
Cash and investments - beginning	\$ 6,024	\$ (4,000)	\$ (27,674)	\$ -	\$ (295,943)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	34,900	-
Federal sources	-	14,000	33,989	44,869	623,437	1,611,263	-	-	448,363	-	1,059
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	14,000	33,989	44,869	623,437	1,611,263	-	-	448,363	34,900	1,059
Disbursements:											
Instruction	-	-	6,128	58,861	219,579	972,487	-	-	367,744	5,808	8,986
Support services	4,146	10,000	364	-	108,164	738,054	2,613	-	178,694	40,923	3,027
Noninstructional services	-	-	-	-	2,769	30,090	2,530	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,146	10,000	6,492	58,861	330,512	1,740,631	5,143	-	546,438	46,731	12,013
Excess (deficiency) of receipts over disbursements	(4,146)	4,000	27,497	(13,992)	292,925	(129,368)	(5,143)	-	(98,075)	(11,831)	(10,954)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	702	-	-	-
Transfers out	-	-	-	-	-	-	-	(5,601)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(4,899)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,146)	4,000	27,497	(13,992)	292,925	(129,368)	(5,143)	(4,899)	(98,075)	(11,831)	(10,954)
Cash and investments - ending	\$ 1,878	\$ -	\$ (177)	\$ (13,992)	\$ (3,018)	\$ (129,368)	\$ (5,143)	\$ (4,899)	\$ (98,075)	\$ (11,831)	\$ (10,954)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Idea Part B 9/20 New	Idea Part B 6/30/18	Special Needs Preschool 9/20	Idea Preschool 9/18	Adult Basic Education 6/19	Adult Basic Education 6/20	T-Iv Part A 5800	Title Iv Part A 19-21	Title Iid Ed/Tech 9/07 Holder	Carl Perkins 6/30/19	Carl Perkins 2019/2020
Cash and investments - beginning	\$ (142,348)	\$ (11,607)	\$ (8,447)	\$ (2,301)	\$ (23,049)	\$ -	\$ (1,115)	\$ -	\$ -	\$ (56,532)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	13,877	-	-	-	-	-	-	-	151,001
Federal sources	326,295	11,607	-	2,301	41,562	85,818	93,901	7,899	-	70,085	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	326,295	11,607	13,877	2,301	41,562	85,818	93,901	7,899	-	70,085	151,001
Disbursements:											
Instruction	154,636	-	42	873	16,219	116,272	29,411	1,792	-	8,639	65,854
Support services	111,688	-	5,804	186	2,294	-	67,158	7,660	-	4,914	123,484
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	266,324	-	5,846	1,059	18,513	116,272	96,569	9,452	-	13,553	189,338
Excess (deficiency) of receipts over disbursements	59,971	11,607	8,031	1,242	23,049	(30,454)	(2,668)	(1,553)	-	56,532	(38,337)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	277	-	-
Transfers out	-	-	-	-	-	-	-	-	(277)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	59,971	11,607	8,031	1,242	23,049	(30,454)	(2,668)	(1,553)	-	56,532	(38,337)
Cash and investments - ending	\$ (82,377)	\$ -	\$ (416)	\$ (1,059)	\$ -	\$ (30,454)	\$ (3,783)	\$ (1,553)	\$ -	\$ -	\$ (38,337)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Headstart 19-20	Headstart T&Ta 19-20	Headstart 11/30/19 New	Headstart T&Ta 11/30/19 New	Medicaid Reimbursement/Federal	Headstart 11/30/18	T-liid Enhancing Ed/Tech 9/07	T-li A Imp Tch Qtly 9/30/20	T-li Fy17 9/30/19	T-li 19-21	Rural Schools & Low Income	T-Vi Rural & Low Income
Cash and investments - beginning	\$ -	\$ -	\$ (228,746)	\$ (3,143)	\$ 8,502	\$ -	\$ 277	\$ (969)	\$ (15,186)	\$ -	\$ (17,669)	\$ -
Receipts:												
Local sources	-	-	13	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	413,883	-	795,616	19,001	17,497	-	-	72,095	63,159	-	20,956	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	413,883	-	795,629	19,001	17,497	-	-	72,095	63,159	-	20,956	-
Disbursements:												
Instruction	373,044	-	356,645	-	1,372	86	-	-	-	-	3,287	44,593
Support services	120,174	2,947	117,749	16,082	38,609	-	-	130,518	47,973	61	-	20,326
Noninstructional services	94,383	-	101,152	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	587,601	2,947	575,546	16,082	39,981	86	-	130,518	47,973	61	3,287	64,919
Excess (deficiency) of receipts over disbursements	(173,718)	(2,947)	220,083	2,919	(22,484)	(86)	-	(58,423)	15,186	(61)	17,669	(64,919)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	334,548	5,021	-	-	-	-	-	-	-	-
Transfers out	-	-	(334,548)	(5,021)	-	-	(277)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(277)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(173,718)	(2,947)	220,083	2,919	(22,484)	(86)	(277)	(58,423)	15,186	(61)	17,669	(64,919)
Cash and investments - ending	\$ (173,718)	\$ (2,947)	\$ (8,663)	\$ (224)	\$ (13,982)	\$ (86)	\$ -	\$ (59,392)	\$ -	\$ (61)	\$ -	\$ (64,919)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	Rlis 19-21	Title Iii Lep 18-20 9/30/20	Title Iii 19- 21	Mckinney- Vento Stimulus	STUDENT LUNCH CLEARING ACCOUNT	CLEARING ACCOUNTS P/R Y-T-D	FEDERAL WITHHOLDING TAX	OASDI & MEDICARE FOR NON- CERT	OASDI & MEDICARE CERTIFIED	STATE AND COUNTY TAX	PUBLIC EMPLOYEES RETIREMENT	TEACHERS RETIREMENT	ANNUITIES
Cash and investments - beginning	\$ -	\$ (8,246)	\$ -	\$ (2,119)	\$ 4,752	\$ 249,144	\$ (20)	\$ (27)	\$ -	\$ 106,605	\$ 12,842	\$ -	\$ -
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	6,236	-	16,161	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	217	-	1,870,566	668,573	1,074,176	1,265,662	35,245	17,851	551,607
Total receipts	-	6,236	-	16,161	217	-	1,870,566	668,573	1,074,176	1,265,662	35,245	17,851	551,607
Disbursements:													
Instruction	463	(3,010)	1,207	-	-	-	-	-	-	-	-	-	-
Support services	-	-	850	18,941	-	-	-	-	-	-	-	-	-
Noninstructional services	-	1,000	145	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	154	249,144	1,870,672	668,655	1,074,176	1,265,085	34,476	17,043	551,607
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	463	(2,010)	2,202	18,941	154	249,144	1,870,672	668,655	1,074,176	1,265,085	34,476	17,043	551,607
Excess (deficiency) of receipts over disbursements	(463)	8,246	(2,202)	(2,780)	63	(249,144)	(106)	(82)	-	577	769	808	-
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	5,601	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(702)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	4,899	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(463)	8,246	(2,202)	2,119	63	(249,144)	(106)	(82)	-	577	769	808	-
Cash and investments - ending	\$ (463)	\$ -	\$ (2,202)	\$ -	\$ 4,815	\$ -	\$ (126)	\$ (109)	\$ -	\$ 107,182	\$ 13,611	\$ 808	\$ -

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	TEACHER HEALTH INSURANCE	VISON INSURANCE	HEALTH INSURANCE ALL OTHERS	LIFE INSURANCE	UNITED FUND	ALUMNI ASSOCIATION CONTRIBUTIO	CREDIT UNION	AM. FIDELITY SUPPLEMENTAL	AF SHORT TERM DIS	AF LONG TERM DIS	AF CRIT ILL	AF PRE TAX SUP	AF TEXAS LIFE
Cash and investments - beginning	\$ (142,391)	\$ (215)	\$ 175,572	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ (350)	\$ 911	\$ 171	\$ 3,673	\$ 2,676
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	563,545	7,189	334,046	474	1,592	1,086	-	-	15,037	11,457	6,973	99,392	62,957
Total receipts	563,545	7,189	334,046	474	1,592	1,086	-	-	15,037	11,457	6,973	99,392	62,957
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	644,185	7,397	261,898	444	1,592	1,086	-	-	15,024	12,153	7,074	103,065	63,721
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	644,185	7,397	261,898	444	1,592	1,086	-	-	15,024	12,153	7,074	103,065	63,721
Excess (deficiency) of receipts over disbursements	(80,640)	(208)	72,148	30	-	-	-	-	13	(696)	(101)	(3,673)	(764)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(80,640)	(208)	72,148	30	-	-	-	-	13	(696)	(101)	(3,673)	(764)
Cash and investments - ending	\$ (223,031)	\$ (423)	\$ 247,720	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ (337)	\$ 215	\$ 70	\$ -	\$ 1,912

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	AF LIFE INS	AF YOUTH LIFE INS	AF POST TAX CANCER	OUT POCKET MEDICAL SECT.125	CHILD CARE SECTION 125	SECTION 125 FEE	TEACHER DENTAL	DENTAL ALL OTHERS	TEACHER UNION DUES	GARNISHMENT/WAGE ASSIGNMENT	CHILD SUPPORT STATE FILED	ANNUAL CHILD SUPPORT COURT FEE
Cash and investments - beginning	\$ 659	\$ (18)	\$ 143	\$ -	\$ 34	\$ 1,977	\$ (4,437)	\$ 785	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	36,727	1,396	16,886	5,604	4,250	-	52,808	37,168	-	30,358	23,206	495
Total receipts	36,727	1,396	16,886	5,604	4,250	-	52,808	37,168	-	30,358	23,206	495
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	37,453	1,460	16,329	6,150	4,000	1,977	54,092	38,806	-	30,358	23,206	495
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	37,453	1,460	16,329	6,150	4,000	1,977	54,092	38,806	-	30,358	23,206	495
Excess (deficiency) of receipts over disbursements	(727)	(65)	556	(546)	250	(1,977)	(1,283)	(1,638)	-	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(727)	(65)	556	(546)	250	(1,977)	(1,283)	(1,638)	-	-	-	-
Cash and investments - ending	\$ (68)	\$ (83)	\$ 699	\$ (546)	\$ 284	\$ -	\$ (5,720)	\$ (853)	\$ -	\$ -	\$ -	\$ -

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2019 through June 30, 2020

	LTD INSURANCE (ISTA)	YMCA	COLLEGE CHOICE	HSA EMPLOYEE CONTRIBUTION	AFLAC PRE TAX	AFLAC POST TAX CONTRIBUTIONS	SUNLIFE STD	SUNLIFE VOL TERM LIFE	FRINGE BENEFIT CLEARING FUND	WELLNESS REWARD BENEFIT	COMMERCE BANK	Totals
Cash and investments - beginning	\$ 34	\$ -	\$ -	\$ (150)	\$ 5,582	\$ 3,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,319,964
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	9,249,798
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	163
State sources	-	-	-	-	-	-	-	-	-	-	-	29,657,150
Federal sources	-	-	-	-	-	-	-	-	-	-	-	8,180,927
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,758	28,362	-	264,942	31,733	25,684	14,930	8,363	2,427	13,600	774,595	7,973,236
Total receipts	1,758	28,362	-	264,942	31,733	25,684	14,930	8,363	2,427	13,600	774,595	55,061,274
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	19,971,446
Support services	-	-	-	-	-	-	-	-	-	-	-	18,215,127
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	3,572,231
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	7,523,915
Debt services	-	-	-	-	-	-	-	-	-	-	-	2,894,520
Nonprogrammed charges	1,760	28,381	-	264,642	32,461	25,324	13,266	7,550	2,427	13,600	754,070	8,208,539
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,760	28,381	-	264,642	32,461	25,324	13,266	7,550	2,427	13,600	754,070	60,385,778
Excess (deficiency) of receipts over disbursements	(2)	(19)	-	300	(728)	360	1,664	813	-	-	20,525	(5,324,504)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	10,474,404
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	40,132
Transfers in	-	-	-	-	-	-	-	-	-	-	-	6,790,664
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(6,790,664)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	10,514,536
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2)	(19)	-	300	(728)	360	1,664	813	-	-	20,525	5,190,032
Cash and investments - ending	\$ 32	\$ (19)	\$ -	\$ 150	\$ 4,854	\$ 4,132	\$ 1,664	\$ 813	\$ -	\$ -	\$ 20,525	\$ 22,509,996

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Education	Debt Service Fund Y-T-D	Severance/Debt Service Fund	Operations	Rainy Day	Energy Conserv Proj 1	Energy Conserv Proj 2	Energy Conserv Proj 2B	Energy Conserv Proj 3	Energy Conserv Proj 4	Energy Conserv Proj 5
Cash and investments - beginning	\$ 8,947,705	\$ 576,752	\$ 271,542	\$ 2,584,154	\$ 3,000,000	\$ 883,542	\$ 3,492,038	\$ 1,402,172	\$ -	\$ -	\$ -
Receipts:											
Local sources	163,714	2,232,197	1,255,921	5,715,923	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	28,718,361	-	-	4,134	-	-	-	-	-	-	-
Federal sources	81,369	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	20,153	-	-	60,547	-	-	-	-	-	-	-
Total receipts	28,983,597	2,232,197	1,255,921	5,780,604	-	-	-	-	-	-	-
Disbursements:											
Instruction	16,184,630	-	-	-	-	-	-	-	-	-	-
Support services	5,351,248	-	-	10,450,727	-	30,000	30,000	-	5,000	5,000	5,000
Noninstructional services	585,310	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	463,356	-	720,104	3,284,681	1,319,561	27,040	52,097	3,182
Debt services	-	2,050,500	1,283,130	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	22,121,188	2,050,500	1,283,130	10,914,083	-	750,104	3,314,681	1,319,561	32,040	57,097	8,182
Excess (deficiency) of receipts over disbursements	6,862,409	181,697	(27,209)	(5,133,479)	-	(750,104)	(3,314,681)	(1,319,561)	(32,040)	(57,097)	(8,182)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	70,359	-	-	-	-	5,475,716	4,877,776	1,791,038
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	663	-	-	4,905,000	-	-	-	-	-	-	-
Transfers out	(4,905,670)	(55,997)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(4,905,007)	(55,997)	-	4,975,359	-	-	-	-	5,475,716	4,877,776	1,791,038
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,957,402	125,700	(27,209)	(158,120)	-	(750,104)	(3,314,681)	(1,319,561)	5,443,676	4,820,679	1,782,856
Cash and investments - ending	\$ 10,905,107	\$ 702,452	\$ 244,333	\$ 2,426,034	\$ 3,000,000	\$ 133,438	\$ 177,357	\$ 82,611	\$ 5,443,676	\$ 4,820,679	\$ 1,782,856

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Food Service Y-T-D	Textbook Rental Ytd	Excess Levy Fund Ytd	Little Giants Tuition	Alternative Education Fnd Ytd	Early Intervention Grant	Lilly Endowment 17/18	Hall Of Distinction	In & Out Account	Mac Grant Henson	Mcculloch Pltw	Gc Prevent Child Abuse 2020	Cie Grant
Cash and investments - beginning	\$ 1,297,609	\$ 57,945	\$ (10)	\$ -	\$ 2,412	\$ -	\$ 180,891	\$ 483	\$ 40,421	\$ 500	\$ 1,200	\$ 1,050	\$ 8,360
Receipts:													
Local sources	16,845	46,698	-	20,221	-	-	-	-	40,991	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	146	208,771	-	-	-	-	-	-	-	-	-	-	-
Federal sources	2,012,320	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,689	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,031,000	255,469	-	20,221	-	-	-	-	40,991	-	-	-	-
Disbursements:													
Instruction	-	-	-	100	-	-	-	-	-	-	1,200	657	955
Support services	-	356,164	-	-	-	-	63,106	-	44,745	-	-	-	-
Noninstructional services	1,772,632	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,772,632	356,164	-	100	-	-	63,106	-	44,745	-	1,200	657	955
Excess (deficiency) of receipts over disbursements	258,368	(100,695)	-	20,121	-	-	(63,106)	-	(3,754)	-	(1,200)	(657)	(955)
Other financing sources (uses)													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	331	55,997	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(331)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	331	55,997	-	(331)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	258,699	(44,698)	-	19,790	-	-	(63,106)	-	(3,754)	-	(1,200)	(657)	(955)
Cash and investments - ending	\$ 1,556,308	\$ 13,247	\$ (10)	\$ 19,790	\$ 2,412	\$ -	\$ 117,785	\$ 483	\$ 36,667	\$ 500	\$ -	\$ 393	\$ 7,405

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Mhs Alumni Arena Project 2020	Via Cu Grant Frances Slocum 19	Food Distribution Donations	Dollar General/Mcculloch h Jr.	High Ability Elementary	Justice Library	Mhs Robotics Alumni Grant	Griffin Bequest Fund	No Kid Hungry/Genyouth	Mueller Donatation/River view	Mhsaa Science Grant 2021	Dollar General/Frances Slocum
Cash and investments - beginning	\$ 1,000	\$ 150	\$ 2,000	\$ 3,000	\$ 449	\$ 10,515	\$ (3,954)	\$ 5,214	\$ 52,000	\$ 18	\$ -	\$ 3,378
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	1,650	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	1,650	-
Disbursements:												
Instruction	265	-	-	-	-	2,000	-	-	-	-	1,650	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	2,000	-	-	-	-	-	52,000	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	265	-	2,000	-	-	2,000	-	-	52,000	-	1,650	-
Excess (deficiency) of receipts over disbursements	(265)	-	(2,000)	-	-	(2,000)	-	-	(52,000)	-	-	-
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(265)	-	(2,000)	-	-	(2,000)	-	-	(52,000)	-	-	-
Cash and investments - ending	\$ 735	\$ 150	\$ -	\$ 3,000	\$ 449	\$ 8,515	\$ (3,954)	\$ 5,214	\$ -	\$ 18	\$ -	\$ 3,378

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Dollar General/Allen	Insurance Claims Payment Mccul	Dollar General/Tucker	Friends Of Asherwood Project	Dollar General Abe Literacy	Social Workers Fund Raisers	M J Lowe Bequest Ptd	Prevent Child Abuse	Allen Family Assistance	Mary Clark Hanley Awards	Misc Scholarships
Cash and investments - beginning	\$ 2,094	\$ 3,531	\$ 1,415	\$ 6,890	\$ -	\$ 852	\$ 92,986	\$ 150	\$ 549	\$ 1,700	\$ 1,750
Receipts:											
Local sources	-	-	-	-	10,000	-	-	-	100	1,480	1,750
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	10,000	-	-	-	100	1,480	1,750
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	94	-	-
Noninstructional services	-	-	-	-	-	-	-	150	-	-	250
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	947	-	-	-	-	-	-	-	3,750
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	947	-	-	-	-	150	94	-	4,000
Excess (deficiency) of receipts over disbursements	-	-	(947)	-	10,000	-	-	(150)	6	1,480	(2,250)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(947)	-	10,000	-	-	(150)	6	1,480	(2,250)
Cash and investments - ending	\$ 2,094	\$ 3,531	\$ 468	\$ 6,890	\$ 10,000	\$ 852	\$ 92,986	\$ -	\$ 555	\$ 3,180	\$ (500)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Preschool Private Donations	Clothes For Kids	Charles Math Scholar Ptd	Dick Lootens Scholarship New	Mark Longnecker Scholr Ptd New	Early Intervention Grant 9/17	Formative Assessment Grant	Special Education Excess Cost	On My Way Pre K	Dart Grant 2020	Secured School Safety Grant
Cash and investments - beginning	\$ 646	\$ (29)	\$ 35,594	\$ 4,748	\$ 3,591	\$ 10,523	\$ 14,983	\$ 212	\$ 83,407	\$ 771	\$ (91,963)
Receipts:											
Local sources	542	-	-	-	-	-	-	-	8,248	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	36,732	374,776	297,972	1,300	107,708
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	542	-	-	-	-	-	36,732	374,776	306,220	1,300	107,708
Disbursements:											
Instruction	513	-	-	-	-	-	-	510,098	193,324	-	-
Support services	-	-	-	-	-	-	-	-	28,134	-	19,268
Noninstructional services	-	-	-	-	-	-	-	-	-	205	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	33,688
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	513	-	-	-	-	-	-	510,098	221,458	205	52,956
Excess (deficiency) of receipts over disbursements	29	-	-	-	-	-	36,732	(135,322)	84,762	1,095	54,752
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	29	-	-	-	-	-	36,732	(135,322)	84,762	1,095	54,752
Cash and investments - ending	\$ 675	\$ (29)	\$ 35,594	\$ 4,748	\$ 3,591	\$ 10,523	\$ 51,715	\$ (135,110)	\$ 168,169	\$ 1,866	\$ (37,211)

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MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Mcculloch Stem Grant	Alternative Ed Grant	Early Intervention 19-20	Early Intervention 20-21	Non-English Speaking 9/30/19	Nesp 19-20	Nesp 20-21	State Connectivity	Career & Technical Performance	Teacher Appreciation Grant	Teacher Performance Awards
Cash and investments - beginning	\$ -	\$ (51,797)	\$ 1,127	\$ -	\$ (6,348)	\$ 6,198	\$ -	\$ 2,073	\$ 6,934	\$ 5,980	\$ 3,191
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	10,982	24,138	-	11,328	-	-	55,037	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	10,982	24,138	-	11,328	-	-	55,037	-	-	-	-
Disbursements:											
Instruction	10,982	77,379	-	10,917	-	5,202	26,453	-	6,075	-	-
Support services	-	-	1,127	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,982	77,379	1,127	10,917	-	5,202	26,453	-	6,075	-	-
Excess (deficiency) of receipts over disbursements	-	(53,241)	(1,127)	411	-	(5,202)	28,584	-	(6,075)	-	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(53,241)	(1,127)	411	-	(5,202)	28,584	-	(6,075)	-	-
Cash and investments - ending	\$ -	\$ (105,038)	\$ -	\$ 411	\$ (6,348)	\$ 996	\$ 28,584	\$ 2,073	\$ 859	\$ 5,980	\$ 3,191

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Tag 2020	High Ability	State Connectivity	E-Rate Technology Fund	Pbis/Grant Blackford	Early Learning Indiana Inc.	Allen Come Back Stronger	Frances Slocum Come Back Stron	Kendall Come Back Stronger	Riverview Come Back Stronger	T-I 1003 Sig Mcculloch
Cash and investments - beginning	\$ -	\$ 27,294	\$ 100,419	\$ -	\$ 1,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	132,123	34,622	3,955	-	-	-	18,000	24,750	9,000	24,750	-
Federal sources	-	-	-	-	-	-	-	-	-	-	40,713
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	132,123	34,622	3,955	-	-	-	18,000	24,750	9,000	24,750	40,713
Disbursements:											
Instruction	131,673	10,498	-	-	-	-	4,060	1,287	234	6,174	-
Support services	629	16,226	34,214	-	-	-	-	-	-	-	40,713
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	132,302	26,724	34,214	-	-	-	4,060	1,287	234	6,174	40,713
Excess (deficiency) of receipts over disbursements	(179)	7,898	(30,259)	-	-	-	13,940	23,463	8,766	18,576	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	7	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	7	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(179)	7,898	(30,259)	-	-	7	13,940	23,463	8,766	18,576	-
Cash and investments - ending	\$ (179)	\$ 35,192	\$ 70,160	\$ -	\$ 1,878	\$ 7	\$ 13,940	\$ 23,463	\$ 8,766	\$ 18,576	\$ -

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Title I Sig Mcculloch 20-21	T-I Delinquent 9/30/19	T-I Delinquent 09/20	Title I D 20-21	Title I 9/30/19	T-I Basic 09/20	Title 1 20-21	Stewart Mckinney 19-20	Mckinney Vento 20-21	Stewart Mckinney Holding	Idea Part 611 19- 21
Cash and investments - beginning	\$ -	\$ (177)	\$ (13,992)	\$ -	\$ (3,018)	\$ (129,368)	\$ -	\$ (5,143)	\$ -	\$ (4,899)	\$ (98,075)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	16,605	-	13,993	-	-	554,820	1,261,887	19,500	4,993	-	196,147
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	16,605	-	13,993	-	-	554,820	1,261,887	19,500	4,993	-	196,147
Disbursements:											
Instruction	-	-	24,971	61,661	-	277,799	1,403,533	-	-	-	237,810
Support services	29,519	-	-	16,284	-	140,350	785,010	14,491	7,791	-	119,685
Noninstructional services	-	-	-	-	135	7,399	34,652	(134)	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	29,519	-	24,971	77,945	135	425,548	2,223,195	14,357	7,791	-	357,495
Excess (deficiency) of receipts over disbursements	(12,914)	-	(10,978)	(77,945)	(135)	129,272	(961,308)	5,143	(2,798)	-	(161,348)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(12,914)	-	(10,978)	(77,945)	(135)	129,272	(961,308)	5,143	(2,798)	-	(161,348)
Cash and investments - ending	\$ (12,914)	\$ (177)	\$ (24,970)	\$ (77,945)	\$ (3,153)	\$ (96)	\$ (961,308)	\$ -	\$ (2,798)	\$ (4,899)	\$ (259,423)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Idea Part B 611 20-22	Idea Part B 619 19-21	Idea Part B 619 20-22	Idea Part B 9/18 New	Idea Part B 9/20 New	Idea Part B 09/30/20	Special Needs Preschool 9/20	Idea Preschool 9/18	Adult Basic Education 6/19	Adult Basic Education 6/20	Adult Basic Education 07/20
Cash and investments - beginning	\$ -	\$ (11,831)	\$ -	\$ (10,954)	\$ (82,377)	\$ -	\$ (416)	\$ (1,059)	\$ -	\$ (30,454)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	18,921	-	-	-	-	893	-	-	-	-
Federal sources	316,649	-	9,900	-	204,203	-	-	-	-	35,129	122,959
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>316,649</b>	<b>18,921</b>	<b>9,900</b>	<b>-</b>	<b>204,203</b>	<b>-</b>	<b>893</b>	<b>-</b>	<b>-</b>	<b>35,129</b>	<b>122,959</b>
Disbursements:											
Instruction	308,125	42	9,992	-	81,681	-	-	-	-	3,963	167,154
Support services	205,096	7,048	-	-	40,145	-	477	-	-	712	22,709
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>513,221</b>	<b>7,090</b>	<b>9,992</b>	<b>-</b>	<b>121,826</b>	<b>-</b>	<b>477</b>	<b>-</b>	<b>-</b>	<b>4,675</b>	<b>189,863</b>
Excess (deficiency) of receipts over disbursements	(196,572)	11,831	(92)	-	82,377	-	416	-	-	30,454	(66,904)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(196,572)	11,831	(92)	-	82,377	-	416	-	-	30,454	(66,904)
Cash and investments - ending	\$ (196,572)	\$ -	\$ (92)	\$ (10,954)	\$ -	\$ -	\$ -	\$ (1,059)	\$ -	\$ -	\$ (66,904)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Abe Covid 2020	T-Iv Part A 5800	Title Iv Part A 19-21	Carl Perkins 2019/2020	Perkins Assessment Grant 19-20	Carl Perkins 20- 21	Perkins Assessment 20- 21	Perkins Leadership 20-21	Headstart 19-20	Headstart T&Ta 19-20	Headstart Covid	Headstart 20-21
Cash and investments - beginning	\$ -	\$ (3,783)	\$ (1,553)	\$ (38,337)	\$ -	\$ -	\$ -	\$ -	\$ (173,718)	\$ (2,947)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	417	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	51,690	938	155,188	-	23,851	-	-	-	-
Federal sources	1,825	38,898	64,522	-	-	-	-	-	769,862	19,379	110,730	501,521
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,825	38,898	64,522	51,690	938	155,188	-	23,851	770,279	19,379	110,730	501,521
Disbursements:												
Instruction	1,825	9,306	33,805	9,070	938	77,648	2,236	24,824	348,002	-	41,934	335,898
Support services	-	26,557	62,604	4,283	-	92,249	-	-	138,299	16,432	57,656	140,974
Noninstructional services	-	-	-	-	-	-	-	-	109,843	-	-	97,679
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	11,140	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,825	35,863	96,409	13,353	938	169,897	2,236	24,824	596,144	16,432	110,730	574,551
Excess (deficiency) of receipts over disbursements	-	3,035	(31,887)	38,337	-	(14,709)	(2,236)	(973)	174,135	2,947	-	(73,030)
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,035	(31,887)	38,337	-	(14,709)	(2,236)	(973)	174,135	2,947	-	(73,030)
Cash and investments - ending	\$ -	\$ (748)	\$ (33,440)	\$ -	\$ -	\$ (14,709)	\$ (2,236)	\$ (973)	\$ 417	\$ -	\$ -	\$ (73,030)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Headstart T&Ta 20-21	Headstart 11/30/19 New	Headstart T&Ta 11/30/19 New	Headstart 11/30/18	Medicaid Reimbursement/ Federal	Headstart 11/30/19	Hdst T&Ta 11/30/19	T-li A Imp Tch Qtly 9/30/20	T-li 19-21	T-Vi Rural & Low Income	Rlis 19-21
Cash and investments - beginning	\$ -	\$ (8,663)	\$ (224)	\$ (86)	\$ (13,982)	\$ -	\$ -	\$ (59,392)	\$ (61)	\$ (64,919)	\$ (463)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	1,002	-	-	-	66,812	-	-	146,190	96,028	72,246	21,203
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,002	-	-	-	66,812	-	-	146,190	96,028	72,246	21,203
Disbursements:											
Instruction	-	(8,663)	-	-	1,835	-	-	-	-	8,779	26,209
Support services	1,002	-	-	-	14,244	-	-	86,798	158,634	(1,452)	19,845
Noninstructional services	3,000	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,002	(8,663)	-	-	16,079	-	-	86,798	158,634	7,327	46,054
Excess (deficiency) of receipts over disbursements	(3,000)	8,663	-	-	50,733	-	-	59,392	(62,606)	64,919	(24,851)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,000)	8,663	-	-	50,733	-	-	59,392	(62,606)	64,919	(24,851)
Cash and investments - ending	\$ (3,000)	\$ -	\$ (224)	\$ (86)	\$ 36,751	\$ -	\$ -	\$ -	\$ (62,667)	\$ -	\$ (25,314)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Title Iii Lep 18- 20 9/30/20	Title Iii 19-21	Title Iii 20-22	ESSER III	ESSER II	Governor's Emergency Education Relief (GEER)	ESSER I	Student Lunch Clearing Account	Federal Withholding Tax	Oasdi & Medicare For Non-Cert	Oasdi & Medicare Certified
Cash and investments - beginning	\$ -	\$ (2,202)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,815	\$ (126)	\$ (109)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	15,649	-	-	-	387,384	644,551	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	(556)	2,055,523	699,524	1,113,395
Total receipts	-	15,649	-	-	-	387,384	644,551	(556)	2,055,523	699,524	1,113,395
Disbursements:											
Instruction	-	18,222	1,099	-	1,257,008	757,101	162,354	-	-	-	-
Support services	-	-	-	25,851	351,306	3,998	569,811	-	-	-	-
Noninstructional services	-	-	-	-	82,727	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	759	2,055,397	699,415	1,113,395
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	18,222	1,099	25,851	1,691,041	761,099	732,165	759	2,055,397	699,415	1,113,395
Excess (deficiency) of receipts over disbursements	-	(2,573)	(1,099)	(25,851)	(1,691,041)	(373,715)	(87,614)	(1,315)	126	109	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,573)	(1,099)	(25,851)	(1,691,041)	(373,715)	(87,614)	(1,315)	126	109	-
Cash and investments - ending	\$ -	\$ (4,775)	\$ (1,099)	\$ (25,851)	\$ (1,691,041)	\$ (373,715)	\$ (87,614)	\$ 3,500	\$ -	\$ -	\$ -

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	State And County Tax	Public Employees Retirement	Teachers Retirement	Annuities	Teacher Health Insurance	Vison Insurance	Health Insurance All Others	Life Insurance	United Fund	Alumni Association Contributio	A/P Payroll	Af Short Term Dis
Cash and investments - beginning	\$ 107,182	\$ 13,611	\$ 808	\$ -	\$ (223,031)	\$ (423)	\$ 247,720	\$ 33	\$ -	\$ -	\$ -	\$ (337)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,329,440	36,122	18,656	576,332	519,093	5,558	317,559	467	944	1,644	-	-
Total receipts	1,329,440	36,122	18,656	576,332	519,093	5,558	317,559	467	944	1,644	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,323,065	37,544	18,689	576,332	601,376	5,672	236,880	455	944	1,644	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,323,065	37,544	18,689	576,332	601,376	5,672	236,880	455	944	1,644	-	-
Excess (deficiency) of receipts over disbursements	6,375	(1,422)	(33)	-	(82,283)	(114)	80,679	12	-	-	-	-
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,375	(1,422)	(33)	-	(82,283)	(114)	80,679	12	-	-	-	-
Cash and investments - ending	\$ 113,557	\$ 12,189	\$ 775	\$ -	\$ (305,314)	\$ (537)	\$ 328,399	\$ 45	\$ -	\$ -	\$ -	\$ (337)

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Af Long Term Dis	Af Crit III	Af Pre Tax Sup	Af Texas Life	Af Life Ins	Af Youth Life Ins	Af Post Tax Cancer	Out Pocket Medical Sect. 125	Child Care Section 125	Teacher Dental	Dental All Others	Garnishment/Wa ge Assignment
Cash and investments - beginning	\$ 215	\$ 70	\$ -	\$ 1,912	\$ (68)	\$ (83)	\$ 699	\$ (546)	\$ 284	\$ (5,720)	\$ (853)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	9,601	9,021	101,689	71,997	38,028	1,192	22,878	8,079	-	40,606	18,856	35,119
Total receipts	9,601	9,021	101,689	71,997	38,028	1,192	22,878	8,079	-	40,606	18,856	35,119
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	9,648	9,277	105,072	73,023	38,641	1,205	20,550	7,500	-	40,516	19,449	35,119
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,648	9,277	105,072	73,023	38,641	1,205	20,550	7,500	-	40,516	19,449	35,119
Excess (deficiency) of receipts over disbursements	(47)	(256)	(3,383)	(1,026)	(613)	(13)	2,328	579	-	90	(593)	-
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(47)	(256)	(3,383)	(1,026)	(613)	(13)	2,328	579	-	90	(593)	-
Cash and investments - ending	\$ 168	\$ (186)	\$ (3,383)	\$ 886	\$ (681)	\$ (96)	\$ 3,027	\$ 33	\$ 284	\$ (5,630)	\$ (1,446)	\$ -

(Continued)

MARION COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES  
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 July 1, 2020 through June 30, 2021

	Child Support State Filed	Annual Child Support Court Fee	Ltd Insurance (Ista)	Ymca	Hsa Employee Contribution	Aflac Pre Tax	Aflac Post Tax Contributions	Sunlife Std	Sunlife Vol Term Life	Fringe Benefit Clearing Fund	Wellness Reward Benefit	Commerce Bank	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 32	\$ (19)	\$ 150	\$ 4,854	\$ 4,132	\$ 1,664	\$ 813	\$ -	\$ -	\$ 20,525	\$ 22,509,996
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	9,516,697
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	30,350,066
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	7,848,989
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	19,066	605	2,295	25,364	231,421	26,071	24,312	34,101	16,522	2,183	9,000	753,327	8,257,423
Total receipts	19,066	605	2,295	25,364	231,421	26,071	24,312	34,101	16,522	2,183	9,000	753,327	55,973,175
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	22,872,487
Support services	-	-	-	-	-	-	-	-	-	-	-	-	19,639,803
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	2,693,848
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	5,968,849
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	3,333,630
Nonprogrammed charges	19,066	495	1,663	25,345	231,571	26,270	24,513	30,345	16,307	2,183	9,000	773,852	8,196,874
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	19,066	495	1,663	25,345	231,571	26,270	24,513	30,345	16,307	2,183	9,000	773,852	62,705,491
Excess (deficiency) of receipts over disbursements	-	110	632	19	(150)	(199)	(201)	3,756	215	-	-	(20,525)	(6,732,316)
Other financing sources (uses)													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	12,214,889
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	4,961,998
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(4,961,998)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	12,214,889
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	110	632	19	(150)	(199)	(201)	3,756	215	-	-	(20,525)	5,482,573
Cash and investments - ending	\$ -	\$ 110	\$ 664	\$ (0)	\$ -	\$ 4,655	\$ 3,931	\$ 5,420	\$ 1,028	\$ -	\$ -	\$ -	\$ 27,992,569

MARION COMMUNITY SCHOOLS  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2021

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<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 4,402,333	\$ 2,846,003

MARION COMMUNITY SCHOOLS  
SCHEDULE OF LEASES AND DEBT  
June 30, 2021

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<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Holding Company	2020A MHS	\$ 633,000	6/30/2021	12/31/2029
Holding Company	2020B MHS	652,000	6/30/2021	12/31/2029
Holding Company	2019 MHS	1,259,500	12/31/2019	6/30/2027
Holding Company	2021C MHS	99,500	6/30/2022	12/31/2031
Holding Company	2021A MHS	325,000	6/30/2022	12/31/2031
Holding Company	2021B MHS	<u>290,000</u>	6/30/2022	12/31/2031
Total governmental activities		<u>3,259,000</u>		
Total of annual lease payments		<u>\$ 3,259,000</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General Obligation Bonds	2004 Amended Pension Bond	<u>\$ 3,100,501</u>	<u>\$ 1,294,658</u>
Totals		<u>\$ 3,100,501</u>	<u>\$ 1,294,658</u>

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MARION COMMUNITY SCHOOLS  
SCHEDULE OF CAPITAL ASSETS  
June 30, 2021

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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	\$ 276,965
Buildings	29,475,498
Improvements other than buildings	30,778,110
Machinery, equipment, and vehicles	9,672,381
Books and other	<u>1,185,793</u>
Total governmental activities	<u>71,388,747</u>
Total capital assets	<u>\$ 71,388,747</u>

MARION COMMUNITY SCHOOLS  
STATE REPORTING INFORMATION  
July 1, 2019 - June 30, 2021

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*Financial Statement and Accompanying Notes:*

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

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

*Indiana Department of Education Reporting:*

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

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

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

MARION COMMUNITY SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY2020, FY2021	\$ 448,634	\$ 37,660	\$ 486,294
National School Lunch Program		10.555	FY2020, FY2021	1,311,148	99,927	1,411,075
Commodities		10.555	FY2020, FY2021	164,167	203,207	367,373
Summer Food Service Program for Children		10.559	FY2020, FY2021	<u>1,326,610</u>	<u>1,874,733</u>	<u>3,201,343</u>
Total - Child Nutrition Cluster				<u>3,250,559</u>	<u>2,215,527</u>	<u>5,466,085</u>
Fresh Fruits and Vegetables Program		10.582	FY2020, FY2021	<u>74,864</u>	<u>-</u>	<u>74,864</u>
Total - Department of Agriculture				<u>3,325,423</u>	<u>2,215,527</u>	<u>5,540,949</u>
<u>Department of the Treasury</u>						
Coronavirus Relief Fund Adult Basic Education	Indiana Workforce Development	21.019	AECARES2043	<u>-</u>	<u>1,825</u>	<u>1,825</u>
Total - Department of the Treasury				<u>-</u>	<u>1,825</u>	<u>1,825</u>
<u>Department of Education</u>						
Special Education Cluster(IDEA)	Indiana Department of Education					
Special Education Grants to States						
IDEA, Part B		84.027	19611-019-PN01	326,295	204,203	530,498
IDEA, Part B		84.027	20611-019-PN01	448,363	196,147	644,510
IDEA, Part B		84.027	21611-019-PN01	-	316,649	316,649
IDEA, Part B		84.027	18611-019-PN01	<u>12,666</u>	<u>-</u>	<u>12,666</u>
Total - Special Education Grants to States				<u>787,324</u>	<u>716,999</u>	<u>1,504,323</u>

(Continued)

MARION COMMUNITY SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
Special Education Preschool Grants	Indiana Department of Education					
IDEA, Preschool		84.173	18611-019-PN01	\$ 2,301	\$ -	\$ 2,301
IDEA, Preschool		84.173	19619-019-PN01	13,877	893	14,770
IDEA, Preschool		84.173	20619-019-PN01	34,900	18,921	53,821
IDEA, Preschool		84.173	21619-019-PN01	-	9,900	9,900
Total - Special Education Preschool Grants				<u>51,078</u>	<u>29,714</u>	<u>80,792</u>
Total - Special Education Cluster(IDEA)				<u>838,402</u>	<u>746,713</u>	<u>1,585,115</u>
Adult Education - Basic Grants to States	Indiana Workforce Development					
Adult Basic Education		84.002	AE20-43	-	122,959	122,959
Adult Basic Education		84.002	AE-MCS-2019-01	85,818	35,129	120,947
Total - Adult Education - Basic Grants to States				<u>85,818</u>	<u>158,088</u>	<u>243,906</u>
Title I Grants to Local Education Agencies	Indiana Department of Education					
Title I, Part A		84.010	S010190014	-	40,713	40,713
Title I, Part A		84.010	S010A180014	623,433	-	623,433
Title I, Part A		84.010	S010A190014	1,656,132	568,813	2,224,945
Title I, Part A		84.010	S010A200014	-	1,278,492	1,278,492
Total - Title I Grants to Local Educational Agencies				<u>2,279,565</u>	<u>1,888,018</u>	<u>4,167,583</u>
Title I State Agency Program for Neglected and Delinquent Children and Youth						
Title I, Part D		84.013	S010A150014	33,991	-	33,991

(Continued)

MARION COMMUNITY SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
Career and Technical Education - Basic Grants to State	Indiana Department of Education					
Perkins		84.048	19-4700-2865	\$ 70,086	\$ -	\$ 70,086
Perkins		84.048	20-0512-2865	151,001	51,689	202,690
Perkins		84.048	20-0512-A021	-	938	938
Perkins		84.048	21-0512-2865	-	155,188	155,188
Perkins		84.048	21-0512-C021	-	23,851	23,851
Total - Career and Technical Education - Basic Grants to State				<u>221,087</u>	<u>231,666</u>	<u>452,753</u>
Education for Homeless Children and Youth	Indiana Department of Education					
McKinney Vento		84.196	196A190015	-	4,993	4,993
McKinney Vento Homeless		84.196	7000S196A170015	16,161	19,500	35,661
Total - Education for Homeless Children and Youth				<u>16,161</u>	<u>24,493</u>	<u>40,654</u>
Rural Education	Indiana Department of Education					
Rural Schools & Low Income		84.358	FY2020, FY2021	20,958	-	20,958
Rural Schools & Low Income		84.358	S358B190014	-	21,203	21,203
Rural Schools & Low Income		84.358	S424A180015	-	72,246	72,246
Total - Rural Education				<u>20,958</u>	<u>93,449</u>	<u>114,407</u>
English Language Acquisition State Grants	Indiana Department of Education					
Title III, Part A		84.365	01119-026-PN01	6,236	-	6,236
Title III, Part A		84.365	S365A190014	-	15,649	15,649
Total - English Language Acquisition State Grants				<u>6,236</u>	<u>15,649</u>	<u>21,885</u>
Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367	S367A170013	63,158	-	63,158
Title II, Part A		84.367	S367A180013	72,095	146,190	218,285
Title II, Part A		84.367	S367A190013	-	96,028	96,028
Total - Supporting Effective Instruction State Grants				<u>135,253</u>	<u>242,218</u>	<u>377,471</u>

(Continued)

MARION COMMUNITY SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
School Improvement Grants Title I SIG McCulloch	Indiana Department of Education	84.377	S010A180014	\$ 14,000	\$ -	\$ 14,000
Total - School Improvement Grants				<u>14,000</u>	<u>-</u>	<u>14,000</u>
Student Support and Academic Enrichment Program Title IV, Part A	Indiana Department of Education	84.424	S424A180015	93,901	38,898	132,799
Title IV, Part A		84.424	S424A190015	7,899	64,522	72,421
Total - Student Support and Academic Enrichment Program				<u>101,800</u>	<u>103,420</u>	<u>205,220</u>
COVID-19 Education Stabilization Fund Governor's Emergency Education Relief (GEER) Fund	Indiana Department of Education	84.425C	S425C200018	-	387,384	387,384
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	-	644,551	644,551
Total - COVID-19 Education Stabilization Fund				<u>-</u>	<u>1,031,935</u>	<u>1,031,935</u>
Total - Department of Education				<u>3,753,271</u>	<u>4,535,649</u>	<u>8,288,920</u>
<u>Department of Health and Human Services</u>						
Head Start Cluster						
Headstart		93.600	05CH0101361	4,796	-	4,796
Headstart		93.600	05CH010361	1,223,717	-	1,223,717
Headstart		93.600	05CH01036105	-	789,658	789,658
Headstart		93.600	05CH01036105C3	-	110,730	110,730
Headstart		93.600	05CH01036106	-	502,523	502,523
Total - Head Start Cluster				<u>1,228,513</u>	<u>1,402,911</u>	<u>2,631,424</u>
Medicaid Cluster	Indiana Department of Education					
Medical Assistance Program		93.778	FY2020, FY2021	17,497	66,812	84,309
Total - Medicaid Cluster				<u>17,497</u>	<u>66,812</u>	<u>84,309</u>
Total - Department of Health and Human Services				<u>1,246,010</u>	<u>1,469,723</u>	<u>2,715,733</u>
Total federal awards expended				<u>\$ 8,324,704</u>	<u>\$ 8,222,724</u>	<u>\$ 16,547,427</u>

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

MARION COMMUNITY SCHOOLS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2019 to June 30, 2021

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**NOTE 1 - BASIS OF PRESENTATION**

*A. Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2019 to June 30, 2021. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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

*B. Other Significant Accounting Policies*

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

**NOTE 2 - INDIRECT COST RATE**

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

**NOTE 3 - OTHER INFORMATION**

The School Corporation did not have any subrecipient activity for the period July 1, 2019 to June 30, 2021.

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

Those Charged with Governance  
Marion Community Schools  
Grant County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statement of Marion Community Schools ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2021 and for the period July 1, 2019 to June 30, 2021 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated February 24, 2023.

### **Internal Control Over Financial Reporting**

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

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

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

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(Continued)

## Compliance and Other Matters

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

## Purpose of this Report

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

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
February 24, 2023

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

Those Charged with Governance  
Marion Community Schools  
Grant County, Indiana

**Report on Compliance for Each Major Federal Program**

We have audited Marion Community Schools (the School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School Corporation's major federal programs for the period July 1, 2019 to June 30, 2021. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the period July 1, 2019 to June 30, 2021.

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(Continued)

## Report on Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

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

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

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

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
February 24, 2023

MARION COMMUNITY SCHOOLS  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the period of July 1, 2019 to June 30, 2021

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**Section I – Summary of Auditor’s Results**

***Financial Statement***

Type of auditor’s report issued: Adverse as to GAAP, Unmodified  
as to regulatory basis

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	___X___	No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	___X___	None Reported

Noncompliance material to financial statement noted?	_____	Yes	___X___	No
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***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	___X___	No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	___X___	None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	_____	Yes	___X___	No
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Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.027, 84.173	Special Education Cluster
84.425C, 84.425D	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?	_____	Yes	___X___	No
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**Section II – Financial Statement Findings**

None noted.

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(Continued)

MARION COMMUNITY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the period of July 1, 2019 to June 30, 2021

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**Section III – Federal Award Findings and Questioned Costs**

None noted.



Administration Office  
phone: 765-662-2546  
fax: 765-651-2083

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District Offices. Marion High School. 750 W. 26th St.. Marion. IN 46953

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## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2019-001**

*Subject: Internal Controls over Payroll*  
*Audit Finding: Significant Deficiency*

*Condition and Context:* An effective internal control system, which would include segregation of duties, was not in place at the School Corporation over payroll disbursements. Payroll disbursements were processed and completed without an oversight or review process to ensure payroll was properly calculated and charged to the appropriate fund. The Payroll Claim Listing report summarized by fund was reviewed and approved each pay period, but this report did not provide any detail for the employees who were paid from those funds. The lack of controls was a systemic issue throughout the audit period.

*Status:* Resolved.

### **FINDING 2019-002**

Subject: Title I Grants to Local Educational Agencies, Special Education Cluster (IDEA), and Head Start - Internal Controls  
Federal Agencies: Department of Education, Department of Health and Human Services  
Federal Programs: Title I Grants to Local Educational Agencies, Special Education Grants to States, Special Education Preschool Grants, and Head Start  
CFDA Numbers: 84.010, 84.027, 84.173, 93.600  
Federal Award Numbers and Years (or Other Identifying Numbers): 09/30/17, 09/30/18, 09/30/19, SIG 09/30/17, S010A170014, S010180014, PN 14216-019-PN01, PN 14217-019-PN01, PN 18611-019-PN01, PN 19611-019-PN01, PN 45716-019-PN01, PN 45717-019-PN01, PN 18619-019-PN01, PN 19619-019-PN01, 05CH010361-02, 05CH010361-03, 05CH010361-04

Pass-Through Entity: Indiana Department of Education  
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles  
Audit Finding: Significant Deficiency

*Condition and Context:* An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed and Allowable Costs/Cost Principles.

The School Corporation did not have adequate controls in place related to payroll disbursements.

A proper system of oversight or review was not in place to ensure that only allowable activities and allowable costs were charged to the appropriate fund. Payroll was processed and completed without an oversight or review process to ensure payroll was properly calculated and charged to the appropriate fund. The Payroll

Claim Listing report summarized by fund was reviewed and approved each pay period, but this report did not provide any detail for the employees who were paid from those funds.

Additionally, the controls established for payroll disbursements for the Special Education Cluster (IDEA) programs were not properly implemented. The attendance register approving contracted teachers did not always include all contracted teachers, and time cards for hourly employees were not always approved by the appropriate official (School Building Principal or Program Director).

The lack of controls was a systemic issue throughout the audit period.

*Status:* Resolved.

**FINDING 2019-003**

Subject: Special Education Cluster (IDEA) - Earmarking

Federal Agency: Department of Education

Federal Programs: Special Education Grants to States, Special Education Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): PN 14217-019-PN01, PN 45716-019-PN01, PN 45717-019-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Matching, Level of Effort, Earmarking

Audit Findings: Material Weakness, Other Matters

*Condition and Context:* An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Matching, Level of Effort, and Earmarking compliance requirement.

The School Corporation did not have effective internal controls in place to ensure that the School Corporation expended the amount necessary to meet earmarking requirements. The School Corporation was required to spend at least an amount that was the same proportion of the total sub-grant as the number of non-public school students with disabilities was to the total of student with disabilities of the same age range within the School Corporation's boundaries.

The School Corporation did not meet earmarking requirements for the Preschool grant award PN 45716-019-PN01, which was awarded in fiscal year 2015-2016. A separate account line was maintained in the financial records to specifically identify services for non-public schools. Based on information reported in the School Corporation's financial records, non-public school expenditures were \$1,602 less than the required amount to be set aside according to the 2015/2016 grant application.

Additionally, the 2018-2019 financial records included expenditures related to the 2016-2017 grant award that were not related to non-public school services under this same account line.

The School Corporation did not maintain or retain adequate documentation of what expenditures were attributable to non-public school services. Therefore, we were not able to determine if the School Corporation met the earmarking requirement for the PN 14217-019-PN01 and PN 45717-019-PN01 grant awards related to regular and preschool grant programs. Grants awarded in 2017-2018 and 2018-2019 had not ended during our audit period, therefore, the earmarking requirements were not tested during this audit.

The lack of internal controls and noncompliance was a systemic issue throughout the audit period.

*Status:* Resolved.

**FINDING 2019-004**

Subject: Special Education Cluster (IDEA) - Procurement and Suspension and Debarment

Federal Agency: Department of Education

Federal Programs: Special Education Grants to States, Special Education Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years or Other Identifying Numbers): PN 14216-019-PN01, PN 14217-019-PN01, PN 18611-019-PN01, PN 19611-019-PN01, PN 45716-019-PN01, PN 45717-019-PN01, PN 18619-019-PN01, PN 19619-019-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

*Condition and Context:* An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement.

*Procurement:* Proper controls were not in place to ensure that applicable procured goods and services were purchased using the small purchase method. The required price or rate quotations for small purchases were not obtained.

*Suspension and Debarment:* The School Corporation did not perform any procedures to verify that vendors were not suspended or debarred from participation in federal programs before entering into a contract.

The lack of controls and noncompliance was systemic throughout the audit period.

*Status:* Resolved.