

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SCHOOL CITY OF MISHAWAKA

ST. JOSEPH COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED

03/09/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Alex Newman Tracey Bolin	07-01-20 to 12-27-22 12-28-22 to 12-31-23
Superintendent of Schools	Wayne Barker Dr. Theodore Stevens	07-01-20 to 06-30-22 07-01-22 to 06-30-23
President of the School Board	Richard C. Currey Holly Parks	07-01-20 to 12-31-20 01-01-21 to 06-30-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE SCHOOL CITY OF MISHAWAKA, ST. JOSEPH COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2023, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 21, 2023

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

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

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

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

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

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

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
School Education	\$ 4,442,006	\$ 38,605,788	\$ 29,440,255	\$ (8,250,000)	\$ 5,357,539	\$ 42,185,669	\$ 32,294,390	\$ (5,900,000)	\$ 9,348,818
Referendum Tax Levy	1,377,313	2,800,750	1,959,285	(400,000)	1,818,778	2,286,235	1,953,314	(400,000)	1,751,699
Debt Service	2,119,210	7,101,412	5,680,147	(629,061)	2,911,414	5,718,457	6,918,170	(170,251)	1,541,450
Referendum - Exempt Capital	650,975	1,566,215	1,610,500	-	606,690	1,101,593	1,530,500	-	177,783
School Operations	3,031,049	1,954,489	9,818,359	8,537,987	3,705,166	1,799,127	7,686,129	4,900,000	2,718,164
Local Rainy Day	1,281,771	-	-	400,000	1,681,771	-	-	400,000	2,081,771
Construction	39,831	31,875	-	-	71,706	-	-	-	71,706
Construction 2018	325,174	-	247,547	-	77,627	-	76,215	-	1,412
C0016 - Constr Loan (Elem)	(175,474)	-	201,343	376,817	-	-	-	-	-
Construction 2019	3,102,449	-	3,051,160	-	51,289	-	(115)	-	51,404
School Lunch	782,022	1,916,288	2,024,312	-	673,998	3,150,660	2,607,561	-	1,217,097
Curricular Materials	461,144	496,308	217,872	115,545	855,125	475,822	314,867	170,251	1,186,331
Twin Branch - Sign Repair	6,850	23,031	29,881	-	-	-	-	-	-
Self-Insurance	265,765	7,714,464	7,663,283	250,000	566,946	7,023,589	8,028,553	1,000,000	561,982
Minds In Motion - Lasalle	-	5,051	1,575	-	3,476	-	3,472	-	4
ITR Grant	4,300	-	-	-	4,300	-	-	-	4,300
Inspire Foundation (Arby's)	2,900	-	-	-	2,900	-	-	-	2,900
Stuff The Bus - Crossroads	-	3,858	-	-	3,858	-	-	-	3,858
St. Joe Cty-Drug Free Grant 21	-	-	-	-	-	19,914	-	-	19,914
Build Learn Grow 2021 - Beiger	-	-	-	-	-	90,510	30	-	90,480
Build Learn Grow 2021 - Lasalle	-	-	-	-	-	92,385	177	-	92,208
Build Learn Grow 2022 - Beiger	-	-	-	-	-	225,777	-	-	225,777
Build Learn Grow 2022 - Lasalle	-	-	-	-	-	228,531	-	-	228,531
Come Back Stronger - Beiger 20	-	20,000	18,684	-	1,316	-	1,316	-	-
Come Back Stronger-Lasalle '20	-	10,000	10,000	-	-	-	-	-	-
Come Back Stronger-Beiger 21	-	18,000	11,985	-	6,015	-	5,942	-	73
Come Back Stronger-Lasalle 21	-	9,000	6,075	-	2,925	-	2,925	-	-
Dairy Optimization Fall 2021	-	-	-	-	-	3,500	2,000	-	1,500
SJHS - Social/Emotional	137,595	158,415	71,645	-	224,365	-	40,048	-	184,317
Klaer Landscaping @ Mhs/Baker	57,598	-	57,598	-	-	-	-	-	-
PBIS Mental Health	16,652	-	639	-	16,013	-	1,181	-	14,832
Reading Lab - Beiger	-	3,500	3,354	-	146	-	146	-	-
Athletics Tom Irions	-	30,000	13,179	-	16,821	30,000	14,856	-	31,965
MHS Band Uniforms	-	-	-	-	-	38,333	38,333	-	-
Staff Appreciation	-	-	-	-	-	10,000	8,395	-	1,605
Aep Teacher Vision Grant	-	500	500	-	-	-	-	-	-
D. Heirman Estate Donation	-	-	-	-	-	75,000	46,429	-	28,571
C. Learner Donation MHS Science	-	-	-	-	-	15,000	779	-	14,221
MHS Network Studio	-	-	-	-	-	82,850	82,850	-	-

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

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Mishawaka Education Foundation	41,736	21,303	18,742	-	44,297	39,477	35,917	-	47,857
MEF - Auditorium Lighting	-	36,000	36,000	-	-	-	-	-	-
MEF Golf Outing	10,670	20,000	23,389	-	7,281	20,000	22,664	-	4,617
Academic Comp - Unrestricted	809	-	381	-	428	-	-	-	428
MHS Robotics	17,824	525	5,406	-	12,943	(700)	7,012	-	5,231
MEF - Fine Arts	11,843	-	-	-	11,843	-	-	-	11,843
Robotics K-6	-	-	-	-	-	840	344	-	496
USE 2181 Support Staff Recognition	6,128	20,000	14,846	-	11,282	-	-	(11,282)	-
Celebration Support Staff	-	-	-	-	-	10,520	20,154	11,282	1,648
United Way - K Camps 2020	-	3,421	3,421	-	-	-	-	-	-
United Way - K Camps 2021	-	7,000	654	-	6,346	7,000	9,932	-	3,414
Alumni Plaza Brick Fundraiser	10,000	4,500	880	-	13,620	10,000	2,244	-	21,376
Health Fair	996	2,135	227	-	2,904	2,322	2,398	-	2,828
ECA Clearing	-	-	-	-	-	449	449	-	-
Video Board Advertisement	42,500	5,000	40,000	-	7,500	-	-	-	7,500
This Counts Wellness Challenge	140	-	-	-	140	-	140	-	-
This Counts Wellness Challenge 2021	-	5,000	-	-	5,000	-	4,814	-	186
Athletic Dept	-	-	-	-	-	15,635	15,635	-	-
Aaron Leyes Scholarship	-	-	-	-	-	6,515	-	-	6,515
Staff Scholarship	-	-	-	-	-	4,353	-	-	4,353
MHS Scholarship	-	-	-	-	-	71,052	-	-	71,052
WM Stockberger Scholarship	-	-	-	-	-	36,211	-	-	36,211
Davidson Scholarship	-	-	-	-	-	18,879	-	-	18,879
Bernie/Dutch Thurston Scholars	-	-	-	-	-	53,551	-	-	53,551
Fritz Scholarship	-	-	-	-	-	21,246	-	-	21,246
Colleen Davis Lerner Scholarship	-	-	-	-	-	24,219	-	-	24,219
Barry Hahaj Scholarship	-	-	-	-	-	11,695	-	-	11,695
Shelley Werner Scholarship	-	-	-	-	-	1,900	-	-	1,900
Dave Fisher Scholarship	-	-	-	-	-	5,860	-	-	5,860
Aj Ryor Scholarship	-	-	-	-	-	2,622	-	-	2,622
Benny Leonard Scholarship	-	-	-	-	-	5,525	-	-	5,525
Phenegar Scholarship	-	-	-	-	-	14,461	-	-	14,461
Ruth Smith Scholarship	-	-	-	-	-	3,409	-	-	3,409
Tom Roberts Scholarship	-	-	-	-	-	1,258	-	-	1,258
Sue Artusi Scholarship	-	-	-	-	-	2,138	-	-	2,138
Brynn Bergin Scholarship	-	-	-	-	-	14,678	-	-	14,678
Marie Chadwick Scholarship	-	-	-	-	-	109,364	-	-	109,364
Emily Davidson/Jim Ganser Scholarship	-	-	-	-	-	6,343	-	-	6,343
Andy & Charlotte Debroka Scholarship	-	-	-	-	-	6,832	-	-	6,832

SCHOOL CITY OF MISHAWAKA
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 For the Years Ended June 30, 2021 and 2022

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Chelminiak Scholarship	-	-	-	-	-	14,286	-	-	14,286
Don Portolese Scholarship	-	-	-	-	-	22,029	-	-	22,029
Carol Wertz Murphy Scholarship	-	-	-	-	-	4,507	-	-	4,507
Brian Feyos Scholarship	-	-	-	-	-	5,328	-	-	5,328
John Anson Lutes Scholarship	-	-	-	-	-	59,281	-	-	59,281
John Danaher Scholarship	-	-	-	-	-	3,106	-	-	3,106
Ross Perri Scholarship	-	-	-	-	-	850	-	-	850
MHS Alumni Association Scholarship	-	-	-	-	-	542	-	-	542
Mary Nicholson Scholarship	-	-	-	-	-	67	-	-	67
Tammy Thomas Scholarship	-	-	-	-	-	7,922	-	-	7,922
Gregg Smith Scholarship	-	-	-	-	-	883	-	-	883
Klaer For MHS	10,000	-	10,000	-	-	-	-	-	-
Formative Assessment	-	54,578	54,578	-	-	35,466	35,466	-	-
Gifted & Talented 20-21	-	42,843	21,175	-	21,668	-	21,668	-	-
Gifted & Talented 21-22	-	-	-	-	-	50,284	27,717	-	22,567
B0314 - Spring Tech Loan	-	-	315,134	-	(315,134)	-	195,757	510,891	-
B0349 - Fall 2021 Tech Loan	-	-	-	-	-	-	105,747	68,653	(37,094)
B0208 - Tech Loan	-	-	213,267	213,267	-	-	-	-	-
B0249 - Tech Loan	-	-	513,200	513,200	-	-	-	-	-
B0290 Fall Tech Loan	-	-	150,000	150,000	-	-	355,562	355,562	-
Early Childhood Intervention	1,190	-	1,190	-	-	-	-	-	-
Medicaid Reimbursement	466,221	66,674	-	-	532,895	40,453	-	-	573,348
Stem Cadre 2020	-	2,430	2,430	-	-	-	-	-	-
Stem Grant	-	13,909	13,909	-	-	34,523	34,523	-	-
Alternative Education Grant	130,845	41,099	69,011	-	102,933	13,052	73,620	-	42,365
Early Intervention 2019 - 2020	7,379	-	7,379	-	-	-	-	-	-
Early Intervention Grants 2020-2021	-	15,372	6,963	-	8,409	-	8,409	-	-
Early Intervention Grants 2021-2022	-	-	-	-	-	20,447	20,447	-	-
Non-English Speaking '19-'20	4,563	-	4,563	-	-	-	-	-	-
Non-English Speaking Program 2020-2021	-	30,496	1,849	-	28,647	-	28,647	-	-
Non-English Speaking Program 2021-2022	-	-	-	-	-	35,204	31,157	-	4,047
Secured Schools 2019-2020	(8,694)	48,193	39,499	-	-	-	-	-	-
Secured Schools 2020-2021	-	29,078	29,522	-	(444)	32,539	32,095	-	-
Secured Schools 2021-2022	-	-	-	-	-	31,547	31,601	-	(54)
Career And Technical Performance Grant	16,776	-	5,689	-	11,087	-	6,690	-	4,397
Teacher Appreciation Grant '20	-	189,117	189,117	-	-	-	-	-	-
Teacher Appreciation Grant	-	-	-	-	-	192,891	192,891	-	-
High Ability Students	27,370	-	27,370	-	-	-	-	-	-
State Connectivity Grant	7,388	16,404	7,388	-	16,404	-	16,404	-	-
Career Ladders Grant	100,000	-	55,963	-	44,037	-	(8,803)	-	52,840

SCHOOL CITY OF MISHAWAKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Title-I 2019-2020	(181,937)	308,263	126,326	-	-	-	-	-	-
Title-I 2020-2021	-	1,178,247	1,234,561	-	(56,314)	186,509	130,195	-	-
Title-I 2021-2022	-	-	-	-	-	1,051,208	1,173,791	-	(122,583)
Special-Ed K-12 (611) Fy 2019	(38,337)	38,525	188	-	-	-	-	-	-
Idea Special Education Grant Fy 2021	-	76,279	80,248	-	(3,969)	1,267,385	1,297,040	-	(33,624)
Idea Special Education Grant Fy 2022	-	-	-	-	-	153,070	225,213	-	(72,143)
Idea Special Education Grant Fy 20	(179,762)	1,238,846	1,061,669	-	(2,585)	116,349	113,764	-	-
Special-Ed Preschool (619)Fy20	(5,848)	20,919	15,071	-	-	-	-	-	-
PI 99-457 Preschool Handicap Fy 21	-	38,694	38,694	-	-	15,770	15,770	-	-
PI 99-457 Preschool Handicap Fy 22	-	-	-	-	-	37,180	39,718	-	(2,538)
Title-IV 2019-2020	(26,520)	85,376	58,856	-	-	2,034	2,034	-	-
Title-IV 2020-2021	-	11,383	11,383	-	-	74,351	74,190	-	161
Title-IV 2021-2022	-	-	-	-	-	-	58,102	-	(58,102)
Title V-Maternal/Child Health	-	9,937	9,937	-	-	-	-	-	-
Medicaid Reimbursement - Federal	1,345,208	347,819	5,238	-	1,687,789	296,972	18,998	-	1,965,763
Title II Part A Ffy 2018	(26,474)	64,454	37,980	-	-	-	-	-	-
Imp Teacher Quality Title II 19Parta	-	101,267	125,099	-	(23,832)	128,713	104,881	-	-
Imp Teacher Quality Title II 20 Parta	-	3,480	3,480	-	-	145,889	199,516	-	(53,627)
Title II Part A -Pbl Training	-	2,000	2,000	-	-	-	-	-	-
Title III-Eng Proficiency Migrant	-	-	-	-	-	9,360	9,735	-	(375)
84.425W Arp-Hcy II	-	-	-	-	-	55	5,952	-	(5,897)
84.027X Individuals W/ Dis Arp 2021	-	-	-	-	-	37,485	37,485	-	-
Esser III	-	-	-	-	-	3,098,589	3,552,164	-	(453,575)
Esser II	-	-	263,968	-	(263,968)	1,871,565	1,629,420	-	(21,823)
Governor Emergency Ed Relief 2020	-	10,605	10,735	-	(130)	107,955	107,825	-	-
Education Stabilization	-	720,226	738,004	-	(17,778)	200,164	253,038	-	(70,652)
Feeding Hungry Students - Food	-	20,000	20,000	-	-	-	-	-	-
Feeding Hungry Sudents-Supply	-	15,000	15,000	-	-	-	-	-	-
Payroll Clearing	(77)	8,272,323	8,270,652	-	1,594	9,021,519	9,008,325	-	14,788
Lunch Prepaid Clearing	37,831	35,120	41,051	-	31,900	143,816	156,515	-	19,201
Totals	\$ 19,758,898	\$ 75,742,784	\$ 76,192,460	\$ 1,277,755	\$ 20,586,977	\$ 83,751,751	\$ 81,203,435	\$ 935,106	\$ 24,070,399

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

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

Temporary loans. Amounts received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

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

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Descriptions

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

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

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

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

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

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

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

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

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

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts and disbursements which appear as negative entries. This is a result of correcting previous entries from prior periods.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of many of the funds being reimbursable grants, with the expenses and reimbursements not taking place during the same period.

SCHOOL CITY OF MISHAWAKA
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporations

The School Corporation has entered into a capital lease with the School City of Mishawaka Multi-School Corp. and the Mishawaka 2001 School Bldg. Corp. (the lessors). The lessors were organized as a not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be a related-parties of the School Corporation. Lease payments during the years ending June 30, 2021 and 2022, totaled \$5,610,000 and \$5,539,000, respectively.

Note 10. Subsequent Events

On December 15, 2022, the School Corporation issued First Mortgage Bonds, Series 2022A and Series 2022B, in the amount of \$4,080,000 and \$4,080,000, respectively. The proceeds will be used to pay the cost of the renovation, construction, and improvements to school facilities, including equipment, and site improvements.

Note 11. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the following benefits: health, dental and vision insurance. The School Corporation offers health insurance to retirees until they reach Medicare eligibility. To be eligible, a retiree must have completed 15 years of service with the School Corporation and be 55 years old by the end of August in the year in which the employee retires. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding these benefits can be obtained by contacting the School Corporation.

REQUIRED SUPPLEMENTARY INFORMATION

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

	School Education	Referendum Tax Levy	Debt Service	Referendum - Exempt Capital	School Operations	Local Rainy Day	Construction	Construction 2018
Cash and investments - beginning	\$ 4,442,006	\$ 1,377,313	\$ 2,119,210	\$ 650,975	\$ 3,031,049	\$ 1,281,771	\$ 39,831	\$ 325,174
Receipts:								
Local sources	413,655	2,268,750	5,498,567	1,180,215	1,952,277	-	31,875	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	38,192,133	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	532,000	1,602,845	386,000	-	-	-	-
Other receipts	-	-	-	-	2,212	-	-	-
Total receipts	38,605,788	2,800,750	7,101,412	1,566,215	1,954,489	-	31,875	-
Disbursements:								
Instruction	22,017,890	158,390	-	-	-	-	-	-
Support services	6,981,953	1,250,895	-	-	8,955,004	-	-	4,171
Noninstructional services	440,412	-	-	-	-	-	-	44,569
Facilities acquisition and construction	-	-	-	-	89,801	-	-	198,807
Debt services	-	550,000	5,680,147	1,610,500	773,554	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	29,440,255	1,959,285	5,680,147	1,610,500	9,818,359	-	-	247,547
Excess (deficiency) of receipts over disbursements	9,165,533	841,465	1,421,265	(44,285)	(7,863,870)	-	31,875	(247,547)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	24,471	-	-	-
Transfers in	-	-	-	-	8,513,516	400,000	-	-
Transfers out	(8,250,000)	(400,000)	(629,061)	-	-	-	-	-
Total other financing sources (uses)	(8,250,000)	(400,000)	(629,061)	-	8,537,987	400,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	915,533	441,465	792,204	(44,285)	674,117	400,000	31,875	(247,547)
Cash and investments - ending	\$ 5,357,539	\$ 1,818,778	\$ 2,911,414	\$ 606,690	\$ 3,705,166	\$ 1,681,771	\$ 71,706	\$ 77,627

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

	C0016 - Constr Loan (Elem)	Construction 2019	School Lunch	Curricular Materials	Twin Branch - Sign Repair	Self-Insurance	Minds In Motion - Lasalle	ITR Grant
Cash and investments - beginning	\$ (175,474)	\$ 3,102,449	\$ 782,022	\$ 461,144	\$ 6,850	\$ 265,765	\$ -	\$ 4,300
Receipts:								
Local sources	-	-	82,265	240,824	23,031	7,714,464	5,051	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	16,470	255,484	-	-	-	-
Federal sources	-	-	1,817,553	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	1,916,288	496,308	23,031	7,714,464	5,051	-
Disbursements:								
Instruction	-	-	-	113,813	-	-	1,575	-
Support services	-	236,519	8,750	104,059	29,881	97,932	-	-
Noninstructional services	-	-	2,015,562	-	-	-	-	-
Facilities acquisition and construction	201,343	2,814,641	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	7,565,351	-	-
Total disbursements	201,343	3,051,160	2,024,312	217,872	29,881	7,663,283	1,575	-
Excess (deficiency) of receipts over disbursements	(201,343)	(3,051,160)	(108,024)	278,436	(6,850)	51,181	3,476	-
Other financing sources (uses):								
Proceeds of long-term debt	376,817	-	-	-	-	-	-	-
Transfers in	-	-	-	115,545	-	250,000	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	376,817	-	-	115,545	-	250,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	175,474	(3,051,160)	(108,024)	393,981	(6,850)	301,181	3,476	-
Cash and investments - ending	\$ -	\$ 51,289	\$ 673,998	\$ 855,125	\$ -	\$ 566,946	\$ 3,476	\$ 4,300

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

	Inspire Foundation (Arby's)	Stuff The Bus - Crossroads	St. Joe Cty-Drug Free Grant 21	Build Learn Grow 2021 - Beiger	Build Learn Grow 2021 - Lasalle	Build Learn Grow 2022 - Beiger	Build Learn Grow 2022 - Lasalle	Come Back Stronger - Beiger 20
Cash and investments - beginning	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	3,858	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	20,000
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	3,858	-	-	-	-	-	20,000
Disbursements:								
Instruction	-	-	-	-	-	-	-	18,684
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	18,684
Excess (deficiency) of receipts over disbursements	-	3,858	-	-	-	-	-	1,316
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,858	-	-	-	-	-	1,316
Cash and investments - ending	\$ 2,900	\$ 3,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,316

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

	Come Back Stronger-Lasalle '20	Come Back Stronger-Beiger 21	Come Back Stronger-Lasalle 21	Dairy Optimization Fall 2021	SJHS - Social/Emotional	Klaer Landscaping @ Mhs/Baker	PBIS Mental Health	Reading Lab - Beiger
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 137,595	\$ 57,598	\$ 16,652	\$ -
Receipts:								
Local sources	-	-	-	-	158,415	-	-	3,500
Intermediate sources	10,000	18,000	9,000	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	10,000	18,000	9,000	-	158,415	-	-	3,500
Disbursements:								
Instruction	10,000	11,985	6,075	-	-	-	639	3,354
Support services	-	-	-	-	71,645	21,842	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	35,756	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	10,000	11,985	6,075	-	71,645	57,598	639	3,354
Excess (deficiency) of receipts over disbursements	-	6,015	2,925	-	86,770	(57,598)	(639)	146
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,015	2,925	-	86,770	(57,598)	(639)	146
Cash and investments - ending	\$ -	\$ 6,015	\$ 2,925	\$ -	\$ 224,365	\$ -	\$ 16,013	\$ 146

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

	Athletics Tom Irons	MHS Band Uniforms	Staff Appreciation	Aep Teacher Vision Grant	D. Heirman Estate Donation	C. Learner Donation MHS Science	MHS Network Studio	Mishawaka Education Foundation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,736
Receipts:								
Local sources	30,000	-	-	500	-	-	-	21,303
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,303</u>
Disbursements:								
Instruction	679	-	-	500	-	-	-	9,663
Support services	500	-	-	-	-	-	-	9,079
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	12,000	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>13,179</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,742</u>
Excess (deficiency) of receipts over disbursements	<u>16,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,561</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>16,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,561</u>
Cash and investments - ending	<u>\$ 16,821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,297</u>

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

	MEF - Auditorium Lighting	MEF Golf Outing	Academic Comp - Unrestricted	MHS Robotics	MEF - Fine Arts	Robotics K-6	USE 2181 Support Staff Recognition	Celebration Support Staff
Cash and investments - beginning	\$ -	\$ 10,670	\$ 809	\$ 17,824	\$ 11,843	\$ -	\$ 6,128	\$ -
Receipts:								
Local sources	36,000	20,000	-	525	-	-	20,000	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	36,000	20,000	-	525	-	-	20,000	-
Disbursements:								
Instruction	-	23,389	381	5,406	-	-	-	-
Support services	-	-	-	-	-	-	14,846	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	36,000	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	36,000	23,389	381	5,406	-	-	14,846	-
Excess (deficiency) of receipts over disbursements	-	(3,389)	(381)	(4,881)	-	-	5,154	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,389)	(381)	(4,881)	-	-	5,154	-
Cash and investments - ending	\$ -	\$ 7,281	\$ 428	\$ 12,943	\$ 11,843	\$ -	\$ 11,282	\$ -

SCHOOL CITY OF MISHAWAKA
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	United Way - K Camps 2020	United Way - K Camps 2021	Alumni Plaza Brick Fundraiser	Health Fair	ECA Clearing	Video Board Advertisement	This Counts Wellness Challenge	This Counts Wellness Challenge 2021
Cash and investments - beginning	\$ -	\$ -	\$ 10,000	\$ 996	\$ -	\$ 42,500	\$ 140	\$ -
Receipts:								
Local sources	3,421	7,000	4,500	2,135	-	5,000	-	5,000
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	3,421	7,000	4,500	2,135	-	5,000	-	5,000
Disbursements:								
Instruction	3,421	654	-	-	-	26,650	-	-
Support services	-	-	880	227	-	13,350	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	3,421	654	880	227	-	40,000	-	-
Excess (deficiency) of receipts over disbursements	-	6,346	3,620	1,908	-	(35,000)	-	5,000
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,346	3,620	1,908	-	(35,000)	-	5,000
Cash and investments - ending	\$ -	\$ 6,346	\$ 13,620	\$ 2,904	\$ -	\$ 7,500	\$ 140	\$ 5,000

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

	Athletic Dept	Aaron Leyes Scholarship	Staff Scholarship	MHS Scholarship	WM Stockberger Scholarship	Davidson Scholarship	Bernie/Dutch Thurston Scholars	Fritz Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CITY OF MISHAWAKA
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Colleen Davis Lerner Scholarship	Barry Hahaj Scholarship	Shelley Werner Scholarship	Dave Fisher Scholarship	Aj Ryor Scholarship	Benny Leonard Scholarship	Phenegar Scholarship	Ruth Smith Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CITY OF MISHAWAKA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Tom Roberts Scholarship	Sue Artusi Scholarship	Brynn Bergin Scholarship	Marie Chadwick Scholarship	Emily Davidson/Jim Ganser Scholarship	Andy & Charlotte Debroka Scholarship	Chelminiak Scholarship	Don Portolese Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CITY OF MISHAWAKA
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 For the Year Ended June 30, 2021

	Carol Wertz Murphy Scholarship	Brian Feyos Scholarship	John Anson Lutes Scholarship	John Danaher Scholarship	Ross Perri Scholarship	MHS Alumni Association Scholarship	Mary Nicholson Scholarship	Tammy Thomas Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CITY OF MISHAWAKA
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	Gregg Smith Scholarship	Klaer For MHS	Formative Assessment	Gifted & Talented 20-21	Gifted & Talented 21-22	B0314 - Spring Tech Loan	B0349 - Fall 2021 Tech Loan	B0208 - Tech Loan
Cash and investments - beginning	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	54,578	42,843	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	54,578	42,843	-	-	-	-
Disbursements:								
Instruction	-	-	54,578	21,175	-	86,555	-	199,441
Support services	-	-	-	-	-	228,579	-	13,826
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	10,000	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	10,000	54,578	21,175	-	315,134	-	213,267
Excess (deficiency) of receipts over disbursements	-	(10,000)	-	21,668	-	(315,134)	-	(213,267)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	213,267
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	213,267
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(10,000)	-	21,668	-	(315,134)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 21,668	\$ -	\$ (315,134)	\$ -	\$ -

SCHOOL CITY OF MISHAWAKA
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	B0249 - Tech Loan	B0290 Fall Tech Loan	Early Childhood Intervention	Medicaid Reimbursement	Stem Cadre 2020	Stem Grant	Alternative Education Grant	Early Intervention 2019 - 2020
Cash and investments - beginning	\$ -	\$ -	\$ 1,190	\$ 466,221	\$ -	\$ -	\$ 130,845	\$ 7,379
Receipts:								
Local sources	-	-	-	-	2,430	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	66,674	-	13,909	41,099	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	66,674	2,430	13,909	41,099	-
Disbursements:								
Instruction	511,655	-	-	-	2,430	-	69,011	7,188
Support services	1,545	150,000	1,190	-	-	13,909	-	191
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	513,200	150,000	1,190	-	2,430	13,909	69,011	7,379
Excess (deficiency) of receipts over disbursements	(513,200)	(150,000)	(1,190)	66,674	-	-	(27,912)	(7,379)
Other financing sources (uses):								
Proceeds of long-term debt	513,200	150,000	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	513,200	150,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,190)	66,674	-	-	(27,912)	(7,379)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 532,895	\$ -	\$ -	\$ 102,933	\$ -

SCHOOL CITY OF MISHAWAKA
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	Early Intervention Grants 2020- 2021	Early Intervention Grants 2021- 2022	Non-English Speaking '19-'20	Non-English Speaking Program 2020- 2021	Non-English Speaking Program 2021- 2022	Secured Schools 2019- 2020	Secured Schools 2020- 2021	Secured Schools 2021- 2022
Cash and investments - beginning	\$ -	\$ -	\$ 4,563	\$ -	\$ -	\$ (8,694)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	15,372	-	-	30,496	-	48,193	29,078	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	15,372	-	-	30,496	-	48,193	29,078	-
Disbursements:								
Instruction	6,963	-	4,433	1,012	-	-	-	-
Support services	-	-	89	260	-	39,499	29,522	-
Noninstructional services	-	-	41	577	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	6,963	-	4,563	1,849	-	39,499	29,522	-
Excess (deficiency) of receipts over disbursements	8,409	-	(4,563)	28,647	-	8,694	(444)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,409	-	(4,563)	28,647	-	8,694	(444)	-
Cash and investments - ending	\$ 8,409	\$ -	\$ -	\$ 28,647	\$ -	\$ -	\$ (444)	\$ -

SCHOOL CITY OF MISHAWAKA
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	Career And Technical Performance Grant	Teacher Appreciation Grant '20	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Career Ladders Grant	Title-I 2019-2020	Title-I 2020-2021
Cash and investments - beginning	\$ 16,776	\$ -	\$ -	\$ 27,370	\$ 7,388	\$ 100,000	\$ (181,937)	\$ -
Receipts:								
Local sources	-	-	-	-	16,404	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	189,117	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	308,263	1,178,247
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	189,117	-	-	16,404	-	308,263	1,178,247
Disbursements:								
Instruction	5,689	189,117	-	19,673	-	3,371	77,922	893,305
Support services	-	-	-	7,697	7,388	52,592	41,339	341,256
Noninstructional services	-	-	-	-	-	-	7,065	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	5,689	189,117	-	27,370	7,388	55,963	126,326	1,234,561
Excess (deficiency) of receipts over disbursements	(5,689)	-	-	(27,370)	9,016	(55,963)	181,937	(56,314)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,689)	-	-	(27,370)	9,016	(55,963)	181,937	(56,314)
Cash and investments - ending	\$ 11,087	\$ -	\$ -	\$ -	\$ 16,404	\$ 44,037	\$ -	\$ (56,314)

SCHOOL CITY OF MISHAWAKA
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	Title-I 2021-2022	Special-Ed K-12 (611) Fy 2019	Idea Special Education Grant Fy 2021	Idea Special Education Grant Fy 2022	Idea Special Education Grant Fy 20	Special-Ed Preschool (619)Fy20	PI 99-457 Preschool Handicap Fy 21	PI 99-457 Preschool Handicap Fy 22
Cash and investments - beginning	\$ -	\$ (38,337)	\$ -	\$ -	\$ (179,762)	\$ (5,848)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	38,525	76,279	-	1,238,846	20,919	38,694	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	38,525	76,279	-	1,238,846	20,919	38,694	-
Disbursements:								
Instruction	-	188	20,202	-	1,052,005	14,637	35,279	-
Support services	-	-	60,046	-	9,664	434	3,415	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	188	80,248	-	1,061,669	15,071	38,694	-
Excess (deficiency) of receipts over disbursements	-	38,337	(3,969)	-	177,177	5,848	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	38,337	(3,969)	-	177,177	5,848	-	-
Cash and investments - ending	\$ -	\$ -	\$ (3,969)	\$ -	\$ (2,585)	\$ -	\$ -	\$ -

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

	Title-IV 2019- 2020	Title-IV 2020- 2021	Title-IV 2021- 2022	Title V- Maternal/Child Health	Medicaid Reimbursement - Federal	Title II Part A Ffy 2018	Imp Teacher Quality Title II 19Parta	Imp Teacher Quality Title II 20 Parta
Cash and investments - beginning	\$ (26,520)	\$ -	\$ -	\$ -	\$ 1,345,208	\$ (26,474)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	85,376	11,383	-	9,937	347,819	64,454	101,267	3,480
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	85,376	11,383	-	9,937	347,819	64,454	101,267	3,480
Disbursements:								
Instruction	1,196	9,000	-	8,592	-	2,438	44,046	3,480
Support services	57,660	2,383	-	1,345	5,238	35,542	81,053	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	58,856	11,383	-	9,937	5,238	37,980	125,099	3,480
Excess (deficiency) of receipts over disbursements	26,520	-	-	-	342,581	26,474	(23,832)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	26,520	-	-	-	342,581	26,474	(23,832)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,687,789	\$ -	\$ (23,832)	\$ -

SCHOOL CITY OF MISHAWAKA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2021

	Title II Part A - Pbl Training	Title III-Eng Proficiency Migrant	84.425W Arp- Hcy II	84.027X Individuals W/ Dis Arp 2021	Esser III	Esser II	Governor Emergency Ed Relief 2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	2,000	-	-	-	-	-	10,605
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,000	-	-	-	-	-	10,605
Disbursements:							
Instruction	-	-	-	-	-	32,120	10,431
Support services	2,000	-	-	-	-	231,848	304
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	2,000	-	-	-	-	263,968	10,735
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(263,968)	(130)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(263,968)	(130)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (263,968)	\$ (130)

SCHOOL CITY OF MISHAWAKA
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2021

	Education Stabilization	Feeding Hungry Students - Food	Feeding Hungry Students-Supply	Payroll Clearing	Lunch Prepaid Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (77)	\$ 37,831	\$ 19,758,898
Receipts:						
Local sources	-	-	-	-	20,415	19,771,380
Intermediate sources	-	-	-	-	-	57,000
State sources	-	-	-	-	14,705	39,010,151
Federal sources	720,226	20,000	15,000	-	-	6,108,873
Temporary loans	-	-	-	-	-	2,520,845
Other receipts	-	-	-	8,272,323	-	8,274,535
Total receipts	720,226	20,000	15,000	8,272,323	35,120	75,742,784
Disbursements:						
Instruction	372,581	-	-	-	-	26,172,861
Support services	333,390	-	-	-	-	19,554,737
Noninstructional services	-	20,000	15,000	-	41,051	2,584,277
Facilities acquisition and construction	32,033	-	-	-	-	3,430,381
Debt services	-	-	-	-	-	8,614,201
Nonprogrammed charges	-	-	-	8,270,652	-	15,836,003
Total disbursements	738,004	20,000	15,000	8,270,652	41,051	76,192,460
Excess (deficiency) of receipts over disbursements	(17,778)	-	-	1,671	(5,931)	(449,676)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	1,277,755
Transfers in	-	-	-	-	-	9,279,061
Transfers out	-	-	-	-	-	(9,279,061)
Total other financing sources (uses)	-	-	-	-	-	1,277,755
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,778)	-	-	1,671	(5,931)	828,079
Cash and investments - ending	\$ (17,778)	\$ -	\$ -	\$ 1,594	\$ 31,900	\$ 20,586,977

SCHOOL CITY OF MISHAWAKA
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	School Education	Referendum Tax Levy	Debt Service	Referendum - Exempt Capital	School Operations	Local Rainy Day	Construction	Construction 2018
Cash and investments - beginning	\$ 5,357,539	\$ 1,818,778	\$ 2,911,414	\$ 606,690	\$ 3,705,166	\$ 1,681,771	\$ 71,706	\$ 77,627
Receipts:								
Local sources	585,407	2,286,235	5,718,457	1,101,593	1,799,127	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	41,600,262	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	42,185,669	2,286,235	5,718,457	1,101,593	1,799,127	-	-	-
Disbursements:								
Instruction	23,934,267	5,000	-	-	-	-	-	-
Support services	7,631,838	1,416,314	-	-	6,760,072	-	-	18,872
Noninstructional services	728,285	-	-	-	38,587	-	-	(44,569)
Facilities acquisition and construction	-	-	-	-	117,090	-	-	101,912
Debt services	-	532,000	6,918,170	1,530,500	770,380	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	32,294,390	1,953,314	6,918,170	1,530,500	7,686,129	-	-	76,215
Excess (deficiency) of receipts over disbursements	9,891,279	332,921	(1,199,713)	(428,907)	(5,887,002)	-	-	(76,215)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	100,000	-	-	-	5,000,000	400,000	-	-
Transfers out	(6,000,000)	(400,000)	(170,251)	-	(100,000)	-	-	-
Total other financing sources (uses)	(5,900,000)	(400,000)	(170,251)	-	4,900,000	400,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,991,279	(67,079)	(1,369,964)	(428,907)	(987,002)	400,000	-	(76,215)
Cash and investments - ending	\$ 9,348,818	\$ 1,751,699	\$ 1,541,450	\$ 177,783	\$ 2,718,164	\$ 2,081,771	\$ 71,706	\$ 1,412

SCHOOL CITY OF MISHAWAKA
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	C0016 - Constr Loan (Elem)	Construction 2019	School Lunch	Curricular Materials	Twin Branch - Sign Repair	Self-Insurance	Minds In Motion - Lasalle	ITR Grant
Cash and investments - beginning	\$ -	\$ 51,289	\$ 673,998	\$ 855,125	\$ -	\$ 566,946	\$ 3,476	\$ 4,300
Receipts:								
Local sources	-	-	234,162	239,250	-	7,023,589	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	9,679	236,572	-	-	-	-
Federal sources	-	-	2,906,819	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	3,150,660	475,822	-	7,023,589	-	-
Disbursements:								
Instruction	-	-	-	117,883	-	-	3,472	-
Support services	-	(115)	56	196,984	-	105,135	-	-
Noninstructional services	-	-	2,607,505	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	7,923,418	-	-
Total disbursements	-	(115)	2,607,561	314,867	-	8,028,553	3,472	-
Excess (deficiency) of receipts over disbursements	-	115	543,099	160,955	-	(1,004,964)	(3,472)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	170,251	-	1,000,000	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	170,251	-	1,000,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	115	543,099	331,206	-	(4,964)	(3,472)	-
Cash and investments - ending	\$ -	\$ 51,404	\$ 1,217,097	\$ 1,186,331	\$ -	\$ 561,982	\$ 4	\$ 4,300

SCHOOL CITY OF MISHAWAKA
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	Inspire Foundation (Arby's)	Stuff The Bus - Crossroads	St. Joe Cty-Drug Free Grant 21	Build Learn Grow 2021 - Beiger	Build Learn Grow 2021 - Lasalle	Build Learn Grow 2022 - Beiger	Build Learn Grow 2022 - Lasalle	Come Back Stronger - Beiger 20
Cash and investments - beginning	\$ 2,900	\$ 3,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,316
Receipts:								
Local sources	-	-	19,914	90,510	92,385	225,777	228,531	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	19,914	90,510	92,385	225,777	228,531	-
Disbursements:								
Instruction	-	-	-	30	177	-	-	1,316
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	30	177	-	-	1,316
Excess (deficiency) of receipts over disbursements	-	-	19,914	90,480	92,208	225,777	228,531	(1,316)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	19,914	90,480	92,208	225,777	228,531	(1,316)
Cash and investments - ending	\$ 2,900	\$ 3,858	\$ 19,914	\$ 90,480	\$ 92,208	\$ 225,777	\$ 228,531	\$ -

SCHOOL CITY OF MISHAWAKA
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	Come Back Stronger-Lasalle '20	Come Back Stronger-Beiger 21	Come Back Stronger-Lasalle 21	Dairy Optimization Fall 2021	SJHS - Social/Emotional	Klaer Landscaping @ Mhs/Baker	PBIS Mental Health	Reading Lab - Beiger
Cash and investments - beginning	\$ -	\$ 6,015	\$ 2,925	\$ -	\$ 224,365	\$ -	\$ 16,013	\$ 146
Receipts:								
Local sources	-	-	-	3,500	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	3,500	-	-	-	-
Disbursements:								
Instruction	-	5,942	2,925	-	-	-	1,181	146
Support services	-	-	-	-	40,048	-	-	-
Noninstructional services	-	-	-	2,000	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	5,942	2,925	2,000	40,048	-	1,181	146
Excess (deficiency) of receipts over disbursements	-	(5,942)	(2,925)	1,500	(40,048)	-	(1,181)	(146)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(5,942)	(2,925)	1,500	(40,048)	-	(1,181)	(146)
Cash and investments - ending	\$ -	\$ 73	\$ -	\$ 1,500	\$ 184,317	\$ -	\$ 14,832	\$ -

SCHOOL CITY OF MISHAWAKA
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 For the Year Ended June 30, 2022

	Athletics Tom Irons	MHS Band Uniforms	Staff Appreciation	Aep Teacher Vision Grant	D. Heirman Estate Donation	C. Learner Donation MHS Science	MHS Network Studio	Mishawaka Education Foundation
Cash and investments - beginning	\$ 16,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,297
Receipts:								
Local sources	30,000	38,333	10,000	-	75,000	15,000	82,850	39,477
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	30,000	38,333	10,000	-	75,000	15,000	82,850	39,477
Disbursements:								
Instruction	-	-	-	-	45,000	779	-	17,187
Support services	-	-	8,395	-	1,429	-	-	18,730
Noninstructional services	14,856	38,333	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	82,850	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	14,856	38,333	8,395	-	46,429	779	82,850	35,917
Excess (deficiency) of receipts over disbursements	15,144	-	1,605	-	28,571	14,221	-	3,560
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,144	-	1,605	-	28,571	14,221	-	3,560
Cash and investments - ending	\$ 31,965	\$ -	\$ 1,605	\$ -	\$ 28,571	\$ 14,221	\$ -	\$ 47,857

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	MEF - Auditorium Lighting	MEF Golf Outing	Academic Comp - Unrestricted	MHS Robotics	MEF - Fine Arts	Robotics K-6	USE 2181 Support Staff Recognition	Celebration Support Staff
Cash and investments - beginning	\$ -	\$ 7,281	\$ 428	\$ 12,943	\$ 11,843	\$ -	\$ 11,282	\$ -
Receipts:								
Local sources	-	20,000	-	(700)	-	840	-	10,520
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	20,000	-	(700)	-	840	-	10,520
Disbursements:								
Instruction	-	22,664	-	7,012	-	344	-	-
Support services	-	-	-	-	-	-	-	20,154
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	22,664	-	7,012	-	344	-	20,154
Excess (deficiency) of receipts over disbursements	-	(2,664)	-	(7,712)	-	496	-	(9,634)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	11,282
Transfers out	-	-	-	-	-	-	(11,282)	-
Total other financing sources (uses)	-	-	-	-	-	-	(11,282)	11,282
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,664)	-	(7,712)	-	496	(11,282)	1,648
Cash and investments - ending	\$ -	\$ 4,617	\$ 428	\$ 5,231	\$ 11,843	\$ 496	\$ -	\$ 1,648

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	United Way - K Camps 2020	United Way - K Camps 2021	Alumni Plaza Brick Fundraiser	Health Fair	ECA Clearing	Video Board Advertisement	This Counts Wellness Challenge	This Counts Wellness Challenge 2021
Cash and investments - beginning	\$ -	\$ 6,346	\$ 13,620	\$ 2,904	\$ -	\$ 7,500	\$ 140	\$ 5,000
Receipts:								
Local sources	-	7,000	10,000	2,322	449	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	7,000	10,000	2,322	449	-	-	-
Disbursements:								
Instruction	-	9,932	-	-	-	-	140	4,814
Support services	-	-	2,244	2,398	-	-	-	-
Noninstructional services	-	-	-	-	449	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	9,932	2,244	2,398	449	-	140	4,814
Excess (deficiency) of receipts over disbursements	-	(2,932)	7,756	(76)	-	-	(140)	(4,814)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,932)	7,756	(76)	-	-	(140)	(4,814)
Cash and investments - ending	\$ -	\$ 3,414	\$ 21,376	\$ 2,828	\$ -	\$ 7,500	\$ -	\$ 186

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	Athletic Dept	Aaron Leyes Scholarship	Staff Scholarship	MHS Scholarship	WM Stockberger Scholarship	Davidson Scholarship	Bernie/Dutch Thurston Scholars	Fritz Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	15,635	6,515	4,353	71,052	36,211	18,879	53,551	21,246
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	15,635	6,515	4,353	71,052	36,211	18,879	53,551	21,246
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	15,635	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	15,635	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	6,515	4,353	71,052	36,211	18,879	53,551	21,246
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,515	4,353	71,052	36,211	18,879	53,551	21,246
Cash and investments - ending	\$ -	\$ 6,515	\$ 4,353	\$ 71,052	\$ 36,211	\$ 18,879	\$ 53,551	\$ 21,246

SCHOOL CITY OF MISHAWAKA
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	Colleen Davis Lerner Scholarship	Barry Hahaj Scholarship	Shelley Werner Scholarship	Dave Fisher Scholarship	Aj Ryor Scholarship	Benny Leonard Scholarship	Phenegar Scholarship	Ruth Smith Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	24,219	11,695	1,900	5,860	2,622	5,525	14,461	3,409
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	24,219	11,695	1,900	5,860	2,622	5,525	14,461	3,409
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	24,219	11,695	1,900	5,860	2,622	5,525	14,461	3,409
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	24,219	11,695	1,900	5,860	2,622	5,525	14,461	3,409
Cash and investments - ending	\$ 24,219	\$ 11,695	\$ 1,900	\$ 5,860	\$ 2,622	\$ 5,525	\$ 14,461	\$ 3,409

SCHOOL CITY OF MISHAWAKA
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 For the Year Ended June 30, 2022

	Tom Roberts Scholarship	Sue Artusi Scholarship	Brynn Bergin Scholarship	Marie Chadwick Scholarship	Emily Davidson/Jim Ganser Scholarship	Andy & Charlotte Debroka Scholarship	Chelminiak Scholarship	Don Portolese Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	1,258	2,138	14,678	109,364	6,343	6,832	14,286	22,029
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>1,258</u>	<u>2,138</u>	<u>14,678</u>	<u>109,364</u>	<u>6,343</u>	<u>6,832</u>	<u>14,286</u>	<u>22,029</u>
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,258</u>	<u>2,138</u>	<u>14,678</u>	<u>109,364</u>	<u>6,343</u>	<u>6,832</u>	<u>14,286</u>	<u>22,029</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,258</u>	<u>2,138</u>	<u>14,678</u>	<u>109,364</u>	<u>6,343</u>	<u>6,832</u>	<u>14,286</u>	<u>22,029</u>
Cash and investments - ending	<u>\$ 1,258</u>	<u>\$ 2,138</u>	<u>\$ 14,678</u>	<u>\$ 109,364</u>	<u>\$ 6,343</u>	<u>\$ 6,832</u>	<u>\$ 14,286</u>	<u>\$ 22,029</u>

SCHOOL CITY OF MISHAWAKA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Carol Wertz Murphy Scholarship	Brian Feyos Scholarship	John Anson Lutes Scholarship	John Danaher Scholarship	Ross Perri Scholarship	MHS Alumni Association Scholarship	Mary Nicholson Scholarship	Tammy Thomas Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	4,507	5,328	59,281	3,106	850	542	67	7,922
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	4,507	5,328	59,281	3,106	850	542	67	7,922
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	4,507	5,328	59,281	3,106	850	542	67	7,922
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,507	5,328	59,281	3,106	850	542	67	7,922
Cash and investments - ending	\$ 4,507	\$ 5,328	\$ 59,281	\$ 3,106	\$ 850	\$ 542	\$ 67	\$ 7,922

SCHOOL CITY OF MISHAWAKA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
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	Gregg Smith Scholarship	Klaer For MHS	Formative Assessment	Gifted & Talented 20-21	Gifted & Talented 21-22	B0314 - Spring Tech Loan	B0349 - Fall 2021 Tech Loan	B0208 - Tech Loan
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 21,668	\$ -	\$ (315,134)	\$ -	\$ -
Receipts:								
Local sources	883	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	35,466	-	50,284	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	883	-	35,466	-	50,284	-	-	-
Disbursements:								
Instruction	-	-	35,466	21,668	27,717	72,500	56,966	-
Support services	-	-	-	-	-	123,257	48,781	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	35,466	21,668	27,717	195,757	105,747	-
Excess (deficiency) of receipts over disbursements	883	-	-	(21,668)	22,567	(195,757)	(105,747)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	510,891	68,653	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	510,891	68,653	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	883	-	-	(21,668)	22,567	315,134	(37,094)	-
Cash and investments - ending	\$ 883	\$ -	\$ -	\$ -	\$ 22,567	\$ -	\$ (37,094)	\$ -

SCHOOL CITY OF MISHAWAKA
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 For the Year Ended June 30, 2022

	B0249 - Tech Loan	B0290 Fall Tech Loan	Early Childhood Intervention	Medicaid Reimbursement	Stem Cadre 2020	Stem Grant	Alternative Education Grant	Early Intervention 2019 - 2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 532,895	\$ -	\$ -	\$ 102,933	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	40,453	-	34,523	13,052	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	40,453	-	34,523	13,052	-
Disbursements:								
Instruction	-	-	-	-	-	-	73,620	-
Support services	-	355,562	-	-	-	34,523	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	355,562	-	-	-	34,523	73,620	-
Excess (deficiency) of receipts over disbursements	-	(355,562)	-	40,453	-	-	(60,568)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	355,562	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	355,562	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	40,453	-	-	(60,568)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 573,348	\$ -	\$ -	\$ 42,365	\$ -

SCHOOL CITY OF MISHAWAKA
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 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Early Intervention Grants 2020- 2021	Early Intervention Grants 2021- 2022	Non-English Speaking '19-'20	Non-English Speaking Program 2020- 2021	Non-English Speaking Program 2021- 2022	Secured Schools 2019- 2020	Secured Schools 2020- 2021	Secured Schools 2021- 2022
Cash and investments - beginning	\$ 8,409	\$ -	\$ -	\$ 28,647	\$ -	\$ -	\$ (444)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	20,447	-	-	35,204	-	32,539	31,547
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	20,447	-	-	35,204	-	32,539	31,547
Disbursements:								
Instruction	8,409	20,447	-	28,362	30,237	-	-	-
Support services	-	-	-	85	328	-	32,095	31,601
Noninstructional services	-	-	-	200	592	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	8,409	20,447	-	28,647	31,157	-	32,095	31,601
Excess (deficiency) of receipts over disbursements	(8,409)	-	-	(28,647)	4,047	-	444	(54)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,409)	-	-	(28,647)	4,047	-	444	(54)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 4,047	\$ -	\$ -	\$ (54)

SCHOOL CITY OF MISHAWAKA
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	Career And Technical Performance Grant	Teacher Appreciation Grant '20	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Career Ladders Grant	Title-I 2019- 2020	Title-I 2020- 2021
Cash and investments - beginning	\$ 11,087	\$ -	\$ -	\$ -	\$ 16,404	\$ 44,037	\$ -	\$ (56,314)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	192,891	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	186,509
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	192,891	-	-	-	-	186,509
Disbursements:								
Instruction	6,690	-	192,891	-	-	674	-	70,052
Support services	-	-	-	-	16,404	(9,477)	-	44,891
Noninstructional services	-	-	-	-	-	-	-	15,252
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	6,690	-	192,891	-	16,404	(8,803)	-	130,195
Excess (deficiency) of receipts over disbursements	(6,690)	-	-	-	(16,404)	8,803	-	56,314
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,690)	-	-	-	(16,404)	8,803	-	56,314
Cash and investments - ending	\$ 4,397	\$ -	\$ -	\$ -	\$ -	\$ 52,840	\$ -	\$ -

SCHOOL CITY OF MISHAWAKA
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	Title-I 2021- 2022	Special-Ed K-12 (611) Fy 2019	Idea Special Education Grant Fy 2021	Idea Special Education Grant Fy 2022	Idea Special Education Grant Fy 20	Special-Ed Preschool (619)Fy20	PI 99-457 Preschool Handicap Fy 21	PI 99-457 Preschool Handicap Fy 22
Cash and investments - beginning	\$ -	\$ -	\$ (3,969)	\$ -	\$ (2,585)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	1,051,208	-	1,267,385	153,070	116,349	-	15,770	37,180
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,051,208	-	1,267,385	153,070	116,349	-	15,770	37,180
Disbursements:								
Instruction	885,883	-	1,188,764	205,090	55,360	-	15,770	36,731
Support services	284,297	-	80,868	20,123	33,202	-	-	2,987
Noninstructional services	3,611	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	27,408	-	25,202	-	-	-
Total disbursements	1,173,791	-	1,297,040	225,213	113,764	-	15,770	39,718
Excess (deficiency) of receipts over disbursements	(122,583)	-	(29,655)	(72,143)	2,585	-	-	(2,538)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(122,583)	-	(29,655)	(72,143)	2,585	-	-	(2,538)
Cash and investments - ending	\$ (122,583)	\$ -	\$ (33,624)	\$ (72,143)	\$ -	\$ -	\$ -	\$ (2,538)

SCHOOL CITY OF MISHAWAKA
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	Title-IV 2019- 2020	Title-IV 2020- 2021	Title-IV 2021- 2022	Title V- Maternal/Child Health	Medicaid Reimbursement - Federal	Title II Part A Ffy 2018	Imp Teacher Quality Title II 19Parta	Imp Teacher Quality Title II 20 Parta
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,687,789	\$ -	\$ (23,832)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	2,034	74,351	-	-	296,972	-	128,713	145,889
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,034	74,351	-	-	296,972	-	128,713	145,889
Disbursements:								
Instruction	2,034	2,627	30,499	-	-	-	1,159	41,707
Support services	-	71,563	27,603	-	18,998	-	96,922	157,809
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	6,800	-
Total disbursements	2,034	74,190	58,102	-	18,998	-	104,881	199,516
Excess (deficiency) of receipts over disbursements	-	161	(58,102)	-	277,974	-	23,832	(53,627)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	161	(58,102)	-	277,974	-	23,832	(53,627)
Cash and investments - ending	\$ -	\$ 161	\$ (58,102)	\$ -	\$ 1,965,763	\$ -	\$ -	\$ (53,627)

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	Title II Part A - Pbl Training	Title III-Eng Proficiency Migrant	84.425W Arp- Hcy II	84.027X Individuals W/ Dis Arp 2021	Esser III	Esser II	Governor Emergency Ed Relief 2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (263,968)	\$ (130)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	9,360	55	37,485	3,098,589	1,871,565	107,955
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	9,360	55	37,485	3,098,589	1,871,565	107,955
Disbursements:							
Instruction	-	6,810	5,897	37,485	588,443	967,910	102,647
Support services	-	2,925	55	-	2,963,721	420,237	5,178
Noninstructional services	-	-	-	-	-	64,341	-
Facilities acquisition and construction	-	-	-	-	-	176,932	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	9,735	5,952	37,485	3,552,164	1,629,420	107,825
Excess (deficiency) of receipts over disbursements	-	(375)	(5,897)	-	(453,575)	242,145	130
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(375)	(5,897)	-	(453,575)	242,145	130
Cash and investments - ending	\$ -	\$ (375)	\$ (5,897)	\$ -	\$ (453,575)	\$ (21,823)	\$ -

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

	Education Stabilization	Feeding Hungry Students - Food	Feeding Hungry Students-Supply	Payroll Clearing	Lunch Prepaid Clearing	Totals
Cash and investments - beginning	\$ (17,778)	\$ -	\$ -	\$ 1,594	\$ 31,900	\$ 20,586,977
Receipts:						
Local sources	-	-	-	-	77,303	20,623,378
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	66,513	42,399,432
Federal sources	200,164	-	-	-	-	11,707,422
Temporary loans	-	-	-	-	-	-
Other receipts	-	-	-	9,021,519	-	9,021,519
Total receipts	200,164	-	-	9,021,519	143,816	83,751,751
Disbursements:						
Instruction	70,953	-	-	-	-	29,071,679
Support services	124,392	-	-	-	-	21,227,119
Noninstructional services	-	-	-	-	156,515	3,625,957
Facilities acquisition and construction	57,693	-	-	-	-	536,477
Debt services	-	-	-	-	-	9,751,050
Nonprogrammed charges	-	-	-	9,008,325	-	16,991,153
Total disbursements	253,038	-	-	9,008,325	156,515	81,203,435
Excess (deficiency) of receipts over disbursements	(52,874)	-	-	13,194	(12,699)	2,548,316
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	935,106
Transfers in	-	-	-	-	-	6,681,533
Transfers out	-	-	-	-	-	(6,681,533)
Total other financing sources (uses)	-	-	-	-	-	935,106
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(52,874)	-	-	13,194	(12,699)	3,483,422
Cash and investments - ending	\$ (70,652)	\$ -	\$ -	\$ 14,788	\$ 19,201	\$ 24,070,399

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OTHER INFORMATION

SCHOOL CITY OF MISHAWAKA
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,074,868</u>	<u>\$ 4,821,648</u>

SCHOOL CITY OF MISHAWAKA
 SCHEDULE OF LEASES AND DEBT
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Mishawaka 2001 School BLDG Corp (First Mortgage Bonds Series 2019)	Traffic plan building reno carpet	\$ 597,000	6/30/2020	12/31/2028
Mishawaka 2001 School Bldg Corp First Mortgage Bonds Series 2017	Capital Referendum 2017	1,145,000	4/11/2017	12/31/2032
Mishawaka 2001 School Bldg Corp First Mortgage Bonds Series 2018	\$5M facilities scoreboard plaza	363,000	7/12/2018	12/31/2037
Mishawaka 2001 School Bldg Corp First Mortgage Refunding Bonds Series 2015	Beiger School	959,500	6/30/2006	12/31/2023
Mishawaka 2001 School Bldg Corp First Mortgage Refunding Bonds Series 2016	Building Renovation- MHS	974,500	12/31/2006	12/31/2025
School City of Mishawaka Multi-Sch Corp First Mortgage Refunding Bonds Series 2015	Liberty School Additions to John Young & Mhs	<u>1,504,000</u>	6/30/1999	12/31/2023
Total governmental activities		<u>5,543,000</u>		
Total of annual lease payments		<u>\$ 5,543,000</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General Obligation Bonds	Energy Savings - 2011		\$ 1,050,000	\$ 329,590
General Obligation Bonds	Energy Savings - 2014		620,113	326,425
Notes and Loans Payable	CSF Loan: A0524		168,750	43,875
Notes and Loans Payable	CSF Loan: A0568		380,000	140,600
Notes and Loans Payable	CSF Loan: A0807		248,400	31,320
Notes and Loans Payable	CSF Loan: A2898		21,459	21,566
Notes and Loans Payable	CSF Loan: A2964		10,629	10,682
Notes and Loans Payable	CSF Loan: A2990		30,570	20,635
Notes and Loans Payable	CSF Loan: B0023		37,500	25,313
Notes and Loans Payable	CSF Loan: B0118		223,975	91,606
Notes and Loans Payable	CSF Loan: B0165		356,370	105,129
Notes and Loans Payable	CSF Loan: B0208		361,603	106,673
Notes and Loans Payable	CSF Loan: B0249		461,880	107,002
Notes and Loans Payable	CSF Loan: B0290		455,006	105,410
Notes and Loans Payable	CSF Loan: B0314		510,891	57,769
Notes and Loans Payable	CSF Loan: C0001		260,750	25,777
Notes and Loans Payable	CSF Loan: C0016		950,000	137,000
Other	Energy Savings - 2011 (QZAB)		<u>360,000</u>	<u>110,621</u>
Total governmental activities			<u>6,507,896</u>	<u>1,796,993</u>
Totals			<u>\$ 6,507,896</u>	<u>\$ 1,796,993</u>

OTHER REPORTS

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