

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION

MONROE COUNTY, INDIANA

July 1, 2020 to June 30, 2022



**FILED**

03/15/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Debbie Tate	07-01-20 to 06-30-23
Superintendent of Schools	Dr. Jerry Sanders	07-01-20 to 06-30-23
President of the School Board	Dana Robert Kerr	07-01-20 to 06-30-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE RICHLAND-BEAN BLOSSOM COMMUNITY  
SCHOOL CORPORATION, MONROE COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

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

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

**Required Supplementary Information**

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

**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 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 14, 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.

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

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Education	\$ 1,177,595	\$ 18,289,465	\$ 15,189,166	\$ (2,335,894)	\$ 1,942,000	\$ 19,859,509	\$ 16,637,399	\$ (2,293,128)	\$ 2,870,982
Debt Service	3,611,529	7,669,738	7,372,242	(27,841)	3,881,184	8,074,841	8,031,601	(46,658)	3,877,766
Operations	1,106,027	5,421,387	6,597,796	1,888,640	1,818,258	5,365,568	6,999,490	2,349,440	2,533,776
Local Rainy Day	500,000	-	-	500,000	1,000,000	-	-	-	1,000,000
Retirement/Severance Bond	144,593	-	44,355	-	100,238	-	64,810	-	35,428
Construction	-	-	-	-	-	15,478	15,478	-	-
Go Operating	1,426,551	6,181	393,024	-	1,039,708	4,467	600,033	-	444,142
Go Bond 2021	-	-	-	-	-	8,159	42,250	2,380,000	2,345,909
School Lunch	289,556	803,476	632,156	9,000	469,876	1,427,644	1,311,573	-	585,947
Curricular Materials Rental	237,569	314,845	306,582	27,841	273,673	351,997	413,664	47,552	259,558
Levy Excess	1,906	-	-	(1,906)	-	-	-	-	-
Fh Coop 19-20 Sy	178,721	(6,606)	172,116	-	(1)	-	-	-	(1)
Forest Hills 20-21 Sy	-	547,713	421,454	-	126,259	(107,022)	19,237	-	-
Fh 21-22 Sy	-	-	-	-	-	627,794	600,830	-	26,964
Ready Schools Initiative Development Gra	(5,785)	38,510	32,724	-	1	-	-	-	1
Project Lead The Way	(1,168)	2,400	1,233	-	(1)	-	-	-	(1)
Steam Rdc Local Ing	347,740	272,535	213,555	-	406,720	274,119	290,470	-	390,369
Alice Training	241	-	-	-	241	-	241	-	-
Community Garden	31	-	-	-	31	-	19	-	12
Lowes Grant Ehs	729	-	729	-	-	-	-	-	-
Coordinated School Health	7,399	111	(1,548)	(9,000)	58	239	-	-	297
Pathways Grant	466	-	-	-	466	-	-	-	466
2020 Indiana School Breakfast No Kid Hun	5,000	-	5,000	-	-	-	-	-	-
Ellettsville Christian Church Donation C	-	3,300	2,324	-	976	600	1,576	-	-
Community Foundation Grant (Technology)	-	17,000	17,000	-	-	-	-	-	-
Rbb Foundation E-Learning Grant	-	10,000	10,000	-	-	-	-	-	-
Duke Energy Ppe Grant	-	1,500	1,061	-	439	-	439	-	-
Indiana Humanities Advancing Racial Equi	-	908	908	-	-	-	-	-	-
Ready Schools Implementation Grant	-	89,705	94,235	-	(4,530)	110,449	111,749	-	(5,830)
Frac (Food Research & Action Center Gran	-	8,000	8,000	-	-	-	-	-	-
Megan Day Agency Donation	-	250	250	-	-	-	-	-	-
United Way Mini Grants	-	3,000	2,414	-	586	3,000	3,580	-	6
Tri Kappa Donation	-	500	500	-	-	-	-	-	-
Nutrition Hubs 2021 No Kid Hungry Grant	-	15,027	4,218	-	10,809	-	10,808	-	1
Community Foundation Grant Relational In	-	-	18,638	-	(18,638)	25,000	6,363	-	(1)
Come Back Stronger Grant Lilly Endowment In	-	18,000	3,856	-	14,144	-	14,144	-	-
Psi Iota Xi Donation Forest Hills	-	200	-	-	200	-	190	-	10
2021 Support Initiatives Ehs Coffee Shop	-	5,500	-	-	5,500	-	5,225	-	275
Smithville Charitable Foundation Grant	-	-	-	-	-	10,000	6,652	-	3,348
Community Foundation Annual Distribution	-	-	-	-	-	972	972	-	-
School Co Ag Grant Mo. Co. Health Dept.	-	-	-	-	-	25,806	-	-	25,806
Ejhs Design Lab Donations	-	-	-	-	-	361	361	-	-
Monroe County Autism Foundation Grant Do	-	-	-	-	-	1,376	963	-	413
Alternative Education	3,237	-	3,237	-	-	-	-	-	-
Lilly Comprehensive Counseling	167,893	-	109,454	-	58,439	-	58,439	-	-
United Way Donations/Gifts	3,776	5,370	3,733	-	5,413	5,105	3,294	-	7,224

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Student Assistance	2,016	3,880	101	-	5,795	100	1,818	-	4,077
Rubush Track	500	-	500	-	-	-	-	-	-
Nurse Donations	858	-	450	-	408	2,495	2,512	-	391
Duke Energy Grant	42	-	-	-	42	-	-	-	42
Psi Iota Xi Donation	316	-	316	-	-	-	-	-	-
Donations Reim By Foundation	4,782	12,215	9,041	-	7,956	-	5,660	-	2,296
Community Foundation	8,227	20,000	25,820	-	2,407	20,000	25,505	-	(3,098)
Scholarship/Oliver Deekard	623	1	500	-	124	1	-	-	125
Scholarships/Ed Ellett	7,202	32	-	-	7,234	38	-	-	7,272
Scholarships/Lisa Lagneaux	2,069	508	500	-	2,077	9	1,000	-	1,086
Scholarship /Vfw Post 10526	4,872	19	500	-	4,391	21	1,000	-	3,412
Scholarship/Joyce Gates	2,648	12	-	-	2,660	12	1,000	-	1,672
Scholarship Mustang Gridiron Club	-	4,000	-	-	4,000	-	4,000	-	-
Formative Assessment	5,599	28,287	32,721	-	1,165	27,878	20,975	-	8,068
Medicaid Reimbursement	965	30,927	-	(30,104)	1,788	38,014	-	(30,108)	9,694
Steam Acceleration Grant #4	-	38,798	38,798	-	-	-	-	-	-
Steam Acceleration Grant #5	-	35,483	45,531	-	(10,048)	10,048	-	-	-
Ford Ngl Pbl Grant 20-21	-	-	-	-	-	-	(2,029)	-	2,029
Indiana Literacy Early Intervention Gran	310	-	311	-	(1)	-	-	-	(1)
Early Intervention Grant 20-21Sy	-	7,934	1,766	-	6,168	-	6,167	-	1
Nesp 20-21 Sy	-	3,865	3,865	-	-	-	-	-	-
Nesp 21-22 Sy	-	-	-	-	-	6,732	4,064	-	2,668
Career And Technical Performance Grant	554	-	-	-	554	-	554	-	-
Performance Based Awards	-	97,484	97,483	-	1	98,741	98,740	-	2
High Ability Students	27,258	30,744	44,060	-	13,942	35,354	24,345	-	24,951
State Connectivity Grant	24,197	10,627	28,903	-	5,921	10,716	12,680	-	3,957
Tactical Urbanism Demonstration Projects	-	-	-	-	-	10,000	10,000	-	-
Title I Fy20	(15,021)	49,309	34,287	-	1	-	-	-	1
Title I Fy21	-	255,765	282,013	-	(26,248)	82,812	56,565	-	(1)
Title I Fy22	-	-	-	-	-	182,529	298,274	-	(115,745)
Special Education Grant Fy 2020	(52,626)	820,556	774,401	-	(6,471)	7,736	1,268	-	(3)
Special Education Grant Fy 21	-	308,989	357,149	-	(48,160)	956,881	908,720	-	1
Special Education Part B 611 Fy22	-	-	-	-	-	89,322	203,113	-	(113,791)
Special Ed Preschool	(626)	3,025	2,401	-	(2)	-	-	-	(2)
Special Education Preschool Grant Fy 20	(3,351)	20,731	17,715	-	(335)	3,930	3,595	-	-
Special Education Preschool Grant	-	31,957	31,957	-	-	17,185	17,185	-	-
Special Education Preschool Grant Fy22	-	-	-	-	-	21,133	23,253	-	(2,120)
Title Iv 2018	(579)	12,919	12,340	-	-	-	-	-	-
Title Iv 2019	-	10,250	10,906	-	(656)	12,595	11,939	-	-
Title Iv Grant	-	10,519	10,518	-	1	11,040	11,040	-	1
Medicaid Reimbursement-Federal	107,113	150,887	125,116	(2)	132,882	170,141	163,839	54	139,238
Title li Fy18 Cfda 84.367	(6,135)	21,885	15,750	-	-	-	-	-	-
Title li Ffy 2019	-	49,183	52,637	-	(3,454)	24,054	20,600	-	-
Title li A Improving Teacher Quality Gra	-	13,677	27,178	-	(13,501)	65,081	51,609	-	(29)
Title li A Improving Teacher Quality Gra	-	-	2,000	-	(2,000)	-	-	-	(2,000)

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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Title Ii A Pbi Training	-	-	-	-	-	1,000	1,000	-	-
Title Ii Ffy 2021 (Fy 2022)	-	-	-	-	-	-	14,724	-	(14,724)
Arp 5705 611 Idea Award	-	-	-	-	-	129,342	159,406	-	(30,064)
Arp Idea Part B 619 2021	-	-	-	-	-	838	895	-	(57)
Esser Iii (Arp)	-	-	6,000	-	(6,000)	267,877	276,586	-	(14,709)
Esser Ii (Crrsa) Fy 2021	-	-	319,229	-	(319,229)	955,217	635,988	-	-
Federal Stimulus - 18002 Governor's Emer	-	162,169	162,169	-	-	331	331	-	-
Federal Stimulus - 18003 Educ. Stab Reli	-	145,809	189,277	-	(43,468)	83,692	50,941	-	(10,717)
Fema Covid-19	-	19,594	-	(19,594)	-	12,241	-	(12,241)	-
Child Care Stabilization Build Learn Gro	-	-	-	-	-	363,232	76,175	-	287,057
Tims Grant	(37,848)	417,492	398,097	-	(18,453)	701,450	760,255	-	(77,258)
Anthem Wellness Incentive	122	505	420	-	207	(207)	-	-	-
Prepaid School Lunch Accounts	33,881	40,511	42,542	-	31,850	63,825	65,732	-	29,943
Federal Tax Deductions	(283)	1,223,973	1,223,690	-	-	1,353,326	1,353,326	-	-
Fica	(318)	1,107,340	1,107,022	-	-	1,206,667	1,206,667	-	-
State Tax Deductions	76,071	408,086	439,266	-	44,891	490,370	491,994	-	43,267
Local Tax Deductions	29,566	181,205	191,180	-	19,591	219,947	219,340	-	20,198
Perf Non-Cert. Staff Retirement	(2,686)	70,667	67,981	-	-	78,920	78,920	-	-
Health/Dental/Life/Ltd Group Insurance S	79,598	552,844	625,844	-	6,598	658,979	655,465	-	10,112
Vision Insurance	-	7,038	5,954	-	1,084	17,418	18,199	-	303
Annuity	58,905	427,696	486,601	-	-	542,980	542,980	-	-
American Fidelity Assurance Flex Spendin	175,848	(129,469)	41,032	-	5,347	41,030	46,607	-	(230)
Garnishments	623	419	1,042	-	-	3,772	3,772	-	-
American Fidelity Cancer Insurance	(163,205)	316,800	142,490	-	11,105	156,466	167,590	-	(19)
Am Fid Hsa Accts	8,112	(8,112)	-	-	-	-	-	-	-
Peoples Bank Hsa	(12)	-	(12)	-	-	-	-	-	-
Texas Life Supplemental Life Insurance	-	32,595	37,052	-	(4,457)	54,536	50,079	-	-
Allstate Critical Illness	(942)	11,418	11,456	-	(980)	9,606	8,626	-	-
Allstate Accident	1,017	11,783	13,916	-	(1,116)	11,073	9,957	-	-
United Way Deductions	113	1,541	1,654	-	-	2,542	2,542	-	-
I.U. Credit Union	983	(983)	-	-	-	-	-	-	-
Union Dues	778	4,272	5,050	-	-	-	-	-	-
Child Support/Payroll Deduct	1,591	8,820	10,411	-	-	9,872	9,872	-	-
One American Supplemental Life Insurance	(1,119)	34,564	33,287	-	158	36,523	36,971	-	(290)
Extra-Curricular Trans Payroll	26,435	(33,392)	(2,835)	-	(4,122)	4,783	662	-	(1)
Eca-Band/Choir/Ath Payroll	14,086	(7,851)	8,434	-	(2,199)	16,668	14,624	1,274	1,119
R-Bb Foundation	77	225	302	-	-	287	287	-	-
Totals	\$ 9,626,812	\$ 40,630,042	\$ 39,316,497	\$ 1,140	\$ 10,941,497	\$ 45,484,663	\$ 44,201,354	\$ 2,396,185	\$ 14,620,991

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

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

*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:

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

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. Teachers' Retirement 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.

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

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

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

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of the method the Komputrol accounting software uses to record withholding transactions within the payroll withholding funds.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures by the School Corporation were not received by June 30, 2021 and 2022. Additionally, there were payroll withholding funds with negative balances at year end due the timing of payments not being due until after June 30, 2021 and 2022.

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. Holding Corporations**

The School Corporation has entered into capital leases with the Edgewood High School Building Corporation and the Richland-Bean Blossom School Building Corporation (the lessors). The lessors were organized as 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 ended June 30, 2021 and 2022, totaled \$3,431,593 and \$4,878,242, respectively.

**Note 10. Subsequent Events**

The School Corporation issued a General Obligation Bond with a closing date of December 6, 2022, in the amount of \$4,510,000. The purpose of the debt is to finance capital projects. The first payments will begin on June 30, 2023.

**Note 11. Combined Funds**

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

REQUIRED SUPPLEMENTARY INFORMATION

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

	Education	Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	Construction	Go Operating	Go Bond 2021	School Lunch
Cash and investments - beginning	\$ 1,177,595	\$ 3,611,529	\$ 1,106,027	\$ 500,000	\$ 144,593	\$ -	\$ 1,426,551	\$ -	\$ 289,556
Receipts:									
Local sources	148,813	6,163,865	5,208,933	-	-	-	6,181	-	42,070
Intermediate sources	69	-	-	-	-	-	-	-	-
State sources	17,636,240	-	-	-	-	-	-	-	10,431
Federal sources	-	-	-	-	-	-	-	-	748,041
Temporary loans	-	1,505,645	-	-	-	-	-	-	-
Other receipts	504,343	228	212,454	-	-	-	-	-	2,934
<b>Total receipts</b>	<b>18,289,465</b>	<b>7,669,738</b>	<b>5,421,387</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,181</b>	<b>-</b>	<b>803,476</b>
Disbursements:									
Instruction	12,381,748	-	19,608	-	44,355	-	4,401	-	-
Support services	2,612,274	-	6,039,866	-	-	-	388,623	-	13,417
Noninstructional services	195,144	-	96,559	-	-	-	-	-	618,739
Facilities acquisition and construction	-	-	441,763	-	-	-	-	-	-
Debt services	-	7,372,242	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>15,189,166</b>	<b>7,372,242</b>	<b>6,597,796</b>	<b>-</b>	<b>44,355</b>	<b>-</b>	<b>393,024</b>	<b>-</b>	<b>632,156</b>
Excess (deficiency) of receipts over disbursements	3,100,299	297,496	(1,176,409)	-	(44,355)	-	(386,843)	-	171,320
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	1,140	-	-	-	-	-	-
Transfers in	30,106	-	2,387,500	500,000	-	-	-	-	9,000
Transfers out	(2,366,000)	(27,841)	(500,000)	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(2,335,894)</b>	<b>(27,841)</b>	<b>1,888,640</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,000</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	764,405	269,655	712,231	500,000	(44,355)	-	(386,843)	-	180,320
Cash and investments - ending	\$ 1,942,000	\$ 3,881,184	\$ 1,818,258	\$ 1,000,000	\$ 100,238	\$ -	\$ 1,039,708	\$ -	\$ 469,876

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

	Curricular Materials Rental	Levy Excess	Fh Coop 19-20 Sy	Forest Hills 20-21 Sy	Fh 21-22 Sy	Ready Schools Initiative Development Gra	Project Lead The Way	Steam Rdc Local Ing	Alice Training
Cash and investments - beginning	\$ 237,569	\$ 1,906	\$ 178,721	\$ -	\$ -	\$ (5,785)	\$ (1,168)	\$ 347,740	\$ 241
Receipts:									
Local sources	242,499	-	(6,606)	547,713	-	38,510	2,400	270,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	67,447	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	4,899	-	-	-	-	-	-	2,535	-
Total receipts	314,845	-	(6,606)	547,713	-	38,510	2,400	272,535	-
Disbursements:									
Instruction	-	-	169,410	95,006	-	-	-	213,555	-
Support services	306,582	-	2,706	326,448	-	32,724	1,233	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	306,582	-	172,116	421,454	-	32,724	1,233	213,555	-
Excess (deficiency) of receipts over disbursements	8,263	-	(178,722)	126,259	-	5,786	1,167	58,980	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	27,841	-	-	-	-	-	-	-	-
Transfers out	-	(1,906)	-	-	-	-	-	-	-
Total other financing sources (uses)	27,841	(1,906)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	36,104	(1,906)	(178,722)	126,259	-	5,786	1,167	58,980	-
Cash and investments - ending	\$ 273,673	\$ -	\$ (1)	\$ 126,259	\$ -	\$ 1	\$ (1)	\$ 406,720	\$ 241

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

	Community Garden	Lowes Grant Ehs	Coordinated School Health	Pathways Grant	2020 Indiana School Breakfast No Kid Hun	Ellettsville Christian Church Donation C	Community Foundation Grant (Technology)	Rbb Foundation E-Learning Grant	Duke Energy Ppe Grant
Cash and investments - beginning	\$ 31	\$ 729	\$ 7,399	\$ 466	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	111	-	-	3,300	17,000	10,000	1,500
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	111	-	-	3,300	17,000	10,000	1,500
Disbursements:									
Instruction	-	729	-	-	-	375	16,732	-	-
Support services	-	-	(1,885)	-	861	1,180	268	10,000	-
Noninstructional services	-	-	337	-	4,139	769	-	-	1,061
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	729	(1,548)	-	5,000	2,324	17,000	10,000	1,061
Excess (deficiency) of receipts over disbursements	-	(729)	1,659	-	(5,000)	976	-	-	439
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(9,000)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(9,000)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(729)	(7,341)	-	(5,000)	976	-	-	439
Cash and investments - ending	\$ 31	\$ -	\$ 58	\$ 466	\$ -	\$ 976	\$ -	\$ -	\$ 439

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

	Indiana Advancing Racial Humanities Equi	Ready Schools Implementation Grant	Frac (Food Research & Action Center Gran	Megan Day Agency Donation	United Way Mini Grants	Tri Kappa Donation	Nutrition Hubs 2021 No Kid Hungry Grant	Community Foundation Grant Relational In	Come Back Stronger Grant Lilly Endowment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	908	89,705	8,000	250	3,000	500	15,027	-	18,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>908</b>	<b>89,705</b>	<b>8,000</b>	<b>250</b>	<b>3,000</b>	<b>500</b>	<b>15,027</b>	<b>-</b>	<b>18,000</b>
Disbursements:									
Instruction	908	94,235	-	-	2,414	-	-	-	3,856
Support services	-	-	7,518	-	-	498	-	18,638	-
Noninstructional services	-	-	482	250	-	2	4,218	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>908</b>	<b>94,235</b>	<b>8,000</b>	<b>250</b>	<b>2,414</b>	<b>500</b>	<b>4,218</b>	<b>18,638</b>	<b>3,856</b>
Excess (deficiency) of receipts over disbursements	-	(4,530)	-	-	586	-	10,809	(18,638)	14,144
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,530)	-	-	586	-	10,809	(18,638)	14,144
Cash and investments - ending	\$ -	\$ (4,530)	\$ -	\$ -	\$ 586	\$ -	\$ 10,809	\$ (18,638)	\$ 14,144

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

	Psi Iota Xi Donation Forest Hills	2021 Support Initiatives Ehs Coffee Shop	Smithville Charitable Foundation Grant	Community Foundation Annual Distribution	School Co Ag Grant Mo. Co. Health Dept.	Ejhs Design Lab Donations	Monroe County Autism Foundation Grant Do	Alternative Education	Lilly Comprehensive Counseling
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,237	\$ 167,893
Receipts:									
Local sources	200	5,500	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	200	5,500	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	3,237	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	8,820
Facilities acquisition and construction	-	-	-	-	-	-	-	-	100,634
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	3,237	109,454
Excess (deficiency) of receipts over disbursements	200	5,500	-	-	-	-	-	(3,237)	(109,454)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	200	5,500	-	-	-	-	-	(3,237)	(109,454)
Cash and investments - ending	\$ 200	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,439

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	United Way Donations/Gifts	Student Assistance	Rubush Track	Nurse Donations	Duke Energy Grant	Psi Iota Xi Donation	Donations Reim By Foundation	Community Foundation	Scholarship/Oliver Deckard
Cash and investments - beginning	\$ 3,776	\$ 2,016	\$ 500	\$ 858	\$ 42	\$ 316	\$ 4,782	\$ 8,227	\$ 623
Receipts:									
Local sources	5,370	3,880	-	-	-	-	-	20,000	1
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	12,215	-	-
Total receipts	5,370	3,880	-	-	-	-	12,215	20,000	1
Disbursements:									
Instruction	-	-	500	-	-	-	9,041	-	-
Support services	3,733	101	-	450	-	316	-	25,820	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	500
Total disbursements	3,733	101	500	450	-	316	9,041	25,820	500
Excess (deficiency) of receipts over disbursements	1,637	3,779	(500)	(450)	-	(316)	3,174	(5,820)	(499)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,637	3,779	(500)	(450)	-	(316)	3,174	(5,820)	(499)
Cash and investments - ending	\$ 5,413	\$ 5,795	\$ -	\$ 408	\$ 42	\$ -	\$ 7,956	\$ 2,407	\$ 124

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	Scholarships/Ed Ellett	Scholarships/Lisa Lagneaux	Scholarship /f/w Post 10526	Scholarship/Joyce Gates	Scholarship Mustang Gridiron Club	Formative Assessment	Medicaid Reimbursement	Steam Acceleration Grant #4	Steam Acceleration Grant #5
Cash and investments - beginning	\$ 7,202	\$ 2,069	\$ 4,872	\$ 2,648	\$ -	\$ 5,599	\$ 965	\$ -	\$ -
Receipts:									
Local sources	32	8	19	12	4,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	28,287	30,927	38,798	35,483
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	500	-	-	-	-	-	-	-
Total receipts	32	508	19	12	4,000	28,287	30,927	38,798	35,483
Disbursements:									
Instruction	-	-	-	-	-	-	-	38,798	45,531
Support services	-	-	-	-	-	32,721	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	500	500	-	-	-	-	-	-
Total disbursements	-	500	500	-	-	32,721	-	38,798	45,531
Excess (deficiency) of receipts over disbursements	32	8	(481)	12	4,000	(4,434)	30,927	-	(10,048)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(30,104)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(30,104)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	32	8	(481)	12	4,000	(4,434)	823	-	(10,048)
Cash and investments - ending	\$ 7,234	\$ 2,077	\$ 4,391	\$ 2,660	\$ 4,000	\$ 1,165	\$ 1,788	\$ -	\$ (10,048)

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	Ford Ngl Pbl Grant 20-21	Indiana Literacy Early Intervention Gran	Early Intervention Grant 20-21Sy	Nesp 20-21 Sy	Nesp 21-22 Sy	Career And Technical Performance Grant	Performance Based Awards	High Ability Students	State Connectivity Grant
Cash and investments - beginning	\$ -	\$ 310	\$ -	\$ -	\$ -	\$ 554	\$ -	\$ 27,258	\$ 24,197
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	7,934	3,865	-	-	97,484	30,744	10,627
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	7,934	3,865	-	-	97,484	30,744	10,627
Disbursements:									
Instruction	-	-	-	-	-	-	90,380	44,060	-
Support services	-	311	1,766	3,865	-	-	7,103	-	28,903
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	311	1,766	3,865	-	-	97,483	44,060	28,903
Excess (deficiency) of receipts over disbursements	-	(311)	6,168	-	-	-	1	(13,316)	(18,276)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(311)	6,168	-	-	-	1	(13,316)	(18,276)
Cash and investments - ending	\$ -	\$ (1)	\$ 6,168	\$ -	\$ -	\$ 554	\$ 1	\$ 13,942	\$ 5,921

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	Tactical Urbanism Demonstration Projects	Title I Fy20	Title I Fy21	Title I Fy22	Special Education Grant Fy 2020	Special Education Grant Fy 21	Special Education Part B 611 Fy22	Special Ed Preschool	Special Education Preschool Grant Fy 20
Cash and investments - beginning	\$ -	\$ (15,021)	\$ -	\$ -	\$ (52,626)	\$ -	\$ -	\$ (626)	\$ (3,351)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	49,309	255,765	-	820,556	308,989	-	3,025	20,731
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	49,309	255,765	-	820,556	308,989	-	3,025	20,731
Disbursements:									
Instruction	-	34,287	237,688	-	717,640	355,571	-	2,401	17,715
Support services	-	-	2,137	-	56,761	1,578	-	-	-
Noninstructional services	-	-	42,188	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	34,287	282,013	-	774,401	357,149	-	2,401	17,715
Excess (deficiency) of receipts over disbursements	-	15,022	(26,248)	-	46,155	(48,160)	-	624	3,016
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	15,022	(26,248)	-	46,155	(48,160)	-	624	3,016
Cash and investments - ending	\$ -	\$ 1	\$ (26,248)	\$ -	\$ (6,471)	\$ (48,160)	\$ -	\$ (2)	\$ (335)

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	Special Education Preschool Grant	Special Education Preschool Grant Fy22	Title Iv 2018	Title Iv 2019	Title Iv Grant	Medicaid Reimbursement- Federal	Title II Fy18 Cfd 84.367	Title II Ffy 2019	Title II A Improving Teacher Quality Gra
Cash and investments - beginning	\$ -	\$ -	\$ (579)	\$ -	\$ -	\$ 107,113	\$ (6,135)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	31,957	-	12,919	10,250	10,519	150,268	21,885	49,183	13,677
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	619	-	-	-
<b>Total receipts</b>	<b>31,957</b>	<b>-</b>	<b>12,919</b>	<b>10,250</b>	<b>10,519</b>	<b>150,887</b>	<b>21,885</b>	<b>49,183</b>	<b>13,677</b>
Disbursements:									
Instruction	31,957	-	-	-	-	95,099	-	-	-
Support services	-	-	12,340	10,906	10,518	30,017	15,750	52,637	27,178
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>31,957</b>	<b>-</b>	<b>12,340</b>	<b>10,906</b>	<b>10,518</b>	<b>125,116</b>	<b>15,750</b>	<b>52,637</b>	<b>27,178</b>
Excess (deficiency) of receipts over disbursements	-	-	579	(656)	1	25,771	6,135	(3,454)	(13,501)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(2)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	579	(656)	1	25,769	6,135	(3,454)	(13,501)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (656)	\$ 1	\$ 132,882	\$ -	\$ (3,454)	\$ (13,501)

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	Title li A Improving Teacher Quality Gra	Title li A Pbl Training	Title li Ffy 2021 (Fy 2022)	Arp 5705 611 Idea Award	Arp Idea Part B 619 2021	Esser lii (Arp)	Esser li (Crrsa) Fy 2021	Federal Stimulus - 18002 Governor's Emer
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	162,169
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	162,169
Disbursements:								
Instruction	-	-	-	-	-	-	223,606	162,169
Support services	2,000	-	-	-	-	6,000	88,811	-
Noninstructional services	-	-	-	-	-	-	6,812	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	2,000	-	-	-	-	6,000	319,229	162,169
Excess (deficiency) of receipts over disbursements	(2,000)	-	-	-	-	(6,000)	(319,229)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,000)	-	-	-	-	(6,000)	(319,229)	-
Cash and investments - ending	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ (6,000)	\$ (319,229)	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	Federal Stimulus - 18003 Educ. Stab Reli	Fema Covid-19	Child Care Stabilization Build Learn Gro	Tims Grant	Anthem Wellness Incentive	Prepaid School Lunch Accounts	Federal Tax Deductions	Fica
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (37,848)	\$ 122	\$ 33,881	\$ (283)	\$ (318)
Receipts:								
Local sources	-	-	-	-	-	40,511	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	145,809	19,594	-	417,492	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	505	-	1,223,973	1,107,340
Total receipts	145,809	19,594	-	417,492	505	40,511	1,223,973	1,107,340
Disbursements:								
Instruction	186,606	-	-	-	-	-	-	-
Support services	2,671	-	-	398,097	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	420	42,542	1,223,690	1,107,022
Total disbursements	189,277	-	-	398,097	420	42,542	1,223,690	1,107,022
Excess (deficiency) of receipts over disbursements	(43,468)	19,594	-	19,395	85	(2,031)	283	318
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(19,594)	-	-	-	-	-	-
Total other financing sources (uses)	-	(19,594)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(43,468)	-	-	19,395	85	(2,031)	283	318
Cash and investments - ending	\$ (43,468)	\$ -	\$ -	\$ (18,453)	\$ 207	\$ 31,850	\$ -	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	State Tax Deductions	Local Tax Deductions	Perf Non-Cert. Staff Retirement	Health/Dental/Life/ Ltd Group Insurance \$	Vision Insurance	Annuity	American Fidelity Assurance Flex Spendin	Garnishments
Cash and investments - beginning	\$ 76,071	\$ 29,566	\$ (2,686)	\$ 79,598	\$ -	\$ 58,905	\$ 175,848	\$ 623
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	408,086	181,205	70,667	552,844	7,038	427,696	(129,469)	419
Total receipts	408,086	181,205	70,667	552,844	7,038	427,696	(129,469)	419
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	439,266	191,180	67,981	625,844	5,954	486,601	41,032	1,042
Total disbursements	439,266	191,180	67,981	625,844	5,954	486,601	41,032	1,042
Excess (deficiency) of receipts over disbursements	(31,180)	(9,975)	2,686	(73,000)	1,084	(58,905)	(170,501)	(623)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(31,180)	(9,975)	2,686	(73,000)	1,084	(58,905)	(170,501)	(623)
Cash and investments - ending	\$ 44,891	\$ 19,591	\$ -	\$ 6,598	\$ 1,084	\$ -	\$ 5,347	\$ -

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	American Fidelity Cancer Insurance	Am Fid Hsa Accts	Peoples Bank Hsa	Texas Life Supplemental Life Insurance	Allstate Critical Illness	Allstate Accident	United Way Deductions	I.U. Credit Union
Cash and investments - beginning	\$ (163,205)	\$ 8,112	\$ (12)	\$ -	\$ (942)	\$ 1,017	\$ 113	\$ 983
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	316,800	(8,112)	-	32,595	11,418	11,783	1,541	(983)
Total receipts	316,800	(8,112)	-	32,595	11,418	11,783	1,541	(983)
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	142,490	-	(12)	37,052	11,456	13,916	1,654	-
Total disbursements	142,490	-	(12)	37,052	11,456	13,916	1,654	-
Excess (deficiency) of receipts over disbursements	174,310	(8,112)	12	(4,457)	(38)	(2,133)	(113)	(983)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	174,310	(8,112)	12	(4,457)	(38)	(2,133)	(113)	(983)
Cash and investments - ending	\$ 11,105	\$ -	\$ -	\$ (4,457)	\$ (980)	\$ (1,116)	\$ -	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	Union Dues	Child Support/Payroll Deduct	One American Supplemental Life Insurance	Extra-Curricular Trans Payroll	Eca-Band/Choir/Ath Payroll	R-Bb Foundation	Totals
Cash and investments - beginning	\$ 778	\$ 1,591	\$ (1,119)	\$ 26,435	\$ 14,086	\$ 77	\$ 9,626,812
Receipts:							
Local sources	-	-	-	-	-	-	12,911,212
Intermediate sources	-	-	-	-	-	-	69
State sources	-	-	-	-	-	-	17,998,267
Federal sources	-	-	-	-	-	-	3,252,138
Temporary loans	-	-	-	-	-	-	1,505,645
Other receipts	4,272	8,820	34,564	(33,392)	(7,851)	225	4,962,711
Total receipts	4,272	8,820	34,564	(33,392)	(7,851)	225	40,630,042
Disbursements:							
Instruction	-	-	-	-	-	-	15,343,618
Support services	-	-	-	-	-	-	10,583,441
Noninstructional services	-	-	-	-	-	-	979,520
Facilities acquisition and construction	-	-	-	-	-	-	542,397
Debt services	-	-	-	-	-	-	7,372,242
Nonprogrammed charges	5,050	10,411	33,287	(2,835)	8,434	302	4,495,279
Total disbursements	5,050	10,411	33,287	(2,835)	8,434	302	39,316,497
Excess (deficiency) of receipts over disbursements	(778)	(1,591)	1,277	(30,557)	(16,285)	(77)	1,313,545
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	1,140
Transfers in	-	-	-	-	-	-	2,954,447
Transfers out	-	-	-	-	-	-	(2,954,447)
Total other financing sources (uses)	-	-	-	-	-	-	1,140
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(778)	(1,591)	1,277	(30,557)	(16,285)	(77)	1,314,685
Cash and investments - ending	\$ -	\$ -	\$ 158	\$ (4,122)	\$ (2,199)	\$ -	\$ 10,941,497

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	Education	Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	Construction	Go Operating	Go Bond 2021	School Lunch
Cash and investments - beginning	\$ 1,942,000	\$ 3,881,184	\$ 1,818,258	\$ 1,000,000	\$ 100,238	\$ -	\$ 1,039,708	\$ -	\$ 469,876
Receipts:									
Local sources	299,199	6,985,673	5,194,025	-	-	-	4,467	8,159	75,448
Intermediate sources	65	-	-	-	-	-	-	-	-
State sources	19,219,962	-	-	-	-	-	-	-	13,260
Federal sources	-	-	-	-	-	-	-	-	1,336,754
Temporary loans	-	1,089,168	-	-	-	-	-	-	-
Other receipts	340,283	-	171,543	-	-	15,478	-	-	2,182
<b>Total receipts</b>	<b>19,859,509</b>	<b>8,074,841</b>	<b>5,365,568</b>	<b>-</b>	<b>-</b>	<b>15,478</b>	<b>4,467</b>	<b>8,159</b>	<b>1,427,644</b>
Disbursements:									
Instruction	13,717,809	-	22,284	-	64,810	-	758	-	-
Support services	2,622,907	-	6,470,974	-	-	512	495,442	42,250	8,066
Noninstructional services	296,683	-	111,726	-	-	-	-	-	1,224,848
Facilities acquisition and construction	-	-	394,506	-	-	1,216	103,833	-	78,659
Debt services	-	8,031,601	-	-	-	13,750	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>16,637,399</b>	<b>8,031,601</b>	<b>6,999,490</b>	<b>-</b>	<b>64,810</b>	<b>15,478</b>	<b>600,033</b>	<b>42,250</b>	<b>1,311,573</b>
Excess (deficiency) of receipts over disbursements	3,222,110	43,240	(1,633,922)	-	(64,810)	-	(595,566)	(34,091)	116,071
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	2,380,000	-
Sale of capital assets	-	-	15,291	-	-	-	-	-	-
Transfers in	31,872	-	2,334,860	-	-	-	-	-	-
Transfers out	(2,325,000)	(46,658)	(711)	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(2,293,128)</b>	<b>(46,658)</b>	<b>2,349,440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,380,000</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	928,982	(3,418)	715,518	-	(64,810)	-	(595,566)	2,345,909	116,071
Cash and investments - ending	\$ 2,870,982	\$ 3,877,766	\$ 2,533,776	\$ 1,000,000	\$ 35,428	\$ -	\$ 444,142	\$ 2,345,909	\$ 585,947

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	Curricular Materials Rental	Levy Excess	Fh Coop 19-20 Sy	Forest Hills 20- 21 Sy	Fh 21-22 Sy	Ready Schools Initiative Development Gra	Project Lead The Way	Steam Rdc Local Ing	Alice Training
Cash and investments - beginning	\$ 273,673	\$ -	\$ (1)	\$ 126,259	\$ -	\$ 1	\$ (1)	\$ 406,720	\$ 241
Receipts:									
Local sources	266,137	-	-	(107,022)	627,694	-	-	270,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	74,372	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	11,488	-	-	-	100	-	-	4,119	-
Total receipts	351,997	-	-	(107,022)	627,794	-	-	274,119	-
Disbursements:									
Instruction	22,842	-	-	5,520	165,016	-	-	282,360	-
Support services	390,822	-	-	13,717	435,814	-	-	8,110	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	241
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	413,664	-	-	19,237	600,830	-	-	290,470	241
Excess (deficiency) of receipts over disbursements	(61,667)	-	-	(126,259)	26,964	-	-	(16,351)	(241)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	894	-	-	-	-	-	-	-	-
Transfers in	46,658	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	47,552	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,115)	-	-	(126,259)	26,964	-	-	(16,351)	(241)
Cash and investments - ending	\$ 259,558	\$ -	\$ (1)	\$ -	\$ 26,964	\$ 1	\$ (1)	\$ 390,369	\$ -

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	Community Garden	Lowes Grant Ehs	Coordinated School Health	Pathways Grant	2020 Indiana School Breakfast No Kid Hun	Ellettsville Christian Church Donation C	Community Foundation Grant (Technology)	Rbb Foundation E-Learning Grant	Duke Energy Ppe Grant
Cash and investments - beginning	\$ 31	\$ -	\$ 58	\$ 466	\$ -	\$ 976	\$ -	\$ -	\$ 439
Receipts:									
Local sources	-	-	239	-	-	600	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	239	-	-	600	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	1,576	-	-	439
Noninstructional services	19	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	19	-	-	-	-	1,576	-	-	439
Excess (deficiency) of receipts over disbursements	(19)	-	239	-	-	(976)	-	-	(439)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(19)	-	239	-	-	(976)	-	-	(439)
Cash and investments - ending	\$ 12	\$ -	\$ 297	\$ 466	\$ -	\$ -	\$ -	\$ -	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
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	Indiana Humanities Advancing Racial Equi	Ready Schools Implementation Grant	Frac (Food Research & Action Center Gran	Megan Day Agency Donation	United Way Mini Grants	Tri Kappa Donation	Nutrition Hubs 2021 No Kid Hungry Grant	Community Foundation Grant Relational In	Come Back Stronger Grant Lilly Endowment
Cash and investments - beginning	\$ -	\$ (4,530)	\$ -	\$ -	\$ 586	\$ -	\$ 10,809	\$ (18,638)	\$ 14,144
Receipts:									
Local sources	-	110,449	-	-	3,000	-	-	25,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	110,449	-	-	3,000	-	-	25,000	-
Disbursements:									
Instruction	-	111,749	-	-	3,580	-	-	-	14,144
Support services	-	-	-	-	-	-	-	6,363	-
Noninstructional services	-	-	-	-	-	-	10,808	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	111,749	-	-	3,580	-	10,808	6,363	14,144
Excess (deficiency) of receipts over disbursements	-	(1,300)	-	-	(580)	-	(10,808)	18,637	(14,144)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,300)	-	-	(580)	-	(10,808)	18,637	(14,144)
Cash and investments - ending	\$ -	\$ (5,830)	\$ -	\$ -	\$ 6	\$ -	\$ 1	\$ (1)	\$ -

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	Psi Iota Xi Donation Forest Hills	2021 Support Initiatives Ehs Coffee Shop	Smithville Charitable Foundation Grant	Community Foundation Annual Distribution	School Co Ag Grant Mo. Co. Health Dept.	Ejhs Design Lab Donations	Monroe County Autism Foundation Grant Do	Alternative Education	Lilly Comprehensive Counseling
Cash and investments - beginning	\$ 200	\$ 5,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,439
Receipts:									
Local sources	-	-	10,000	972	25,806	361	1,376	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	10,000	972	25,806	361	1,376	-	-
Disbursements:									
Instruction	190	5,225	6,652	972	-	361	963	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	11,286
Facilities acquisition and construction	-	-	-	-	-	-	-	-	47,153
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	190	5,225	6,652	972	-	361	963	-	58,439
Excess (deficiency) of receipts over disbursements	(190)	(5,225)	3,348	-	25,806	-	413	-	(58,439)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(190)	(5,225)	3,348	-	25,806	-	413	-	(58,439)
Cash and investments - ending	\$ 10	\$ 275	\$ 3,348	\$ -	\$ 25,806	\$ -	\$ 413	\$ -	\$ -

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	United Way Donations/Gifts	Student Assistance	Rubush Track	Nurse Donations	Duke Energy Grant	Psi Iota Xi Donation	Donations Reim By Foundation	Community Foundation	Scholarship/Oliver Deckard
Cash and investments - beginning	\$ 5,413	\$ 5,795	\$ -	\$ 408	\$ 42	\$ -	\$ 7,956	\$ 2,407	\$ 124
Receipts:									
Local sources	5,105	100	-	2,495	-	-	-	20,000	1
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	5,105	100	-	2,495	-	-	-	20,000	1
Disbursements:									
Instruction	-	-	-	-	-	-	5,660	-	-
Support services	3,294	1,818	-	2,512	-	-	-	25,505	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,294	1,818	-	2,512	-	-	5,660	25,505	-
Excess (deficiency) of receipts over disbursements	1,811	(1,718)	-	(17)	-	-	(5,660)	(5,505)	1
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,811	(1,718)	-	(17)	-	-	(5,660)	(5,505)	1
Cash and investments - ending	\$ 7,224	\$ 4,077	\$ -	\$ 391	\$ 42	\$ -	\$ 2,296	\$ (3,098)	\$ 125

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	Scholarships/Ed Ellett	Scholarships/Lisa Lagneaux	Scholarship /fw Post 10526	Scholarship/Joyce Gates	Scholarship Mustang Gridiron Club	Formative Assessment	Medicaid Reimbursement	Steam Acceleration Grant #4	Steam Acceleration Grant #5
Cash and investments - beginning	\$ 7,234	\$ 2,077	\$ 4,391	\$ 2,660	\$ 4,000	\$ 1,165	\$ 1,788	\$ -	\$ (10,048)
Receipts:									
Local sources	38	9	21	12	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	27,878	38,014	-	10,048
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	38	9	21	12	-	27,878	38,014	-	10,048
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	20,975	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,000	1,000	1,000	4,000	-	-	-	-
Total disbursements	-	1,000	1,000	1,000	4,000	20,975	-	-	-
Excess (deficiency) of receipts over disbursements	38	(991)	(979)	(988)	(4,000)	6,903	38,014	-	10,048
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(30,108)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(30,108)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	38	(991)	(979)	(988)	(4,000)	6,903	7,906	-	10,048
Cash and investments - ending	\$ 7,272	\$ 1,086	\$ 3,412	\$ 1,672	\$ -	\$ 8,068	\$ 9,694	\$ -	\$ -

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	Ford Ngl Pbl Grant 20-21	Indiana Literacy Early Intervention Gran	Early Intervention Grant 20-21Sy	Nesp 20-21 Sy	Nesp 21-22 Sy	Career And Technical Performance Grant	Performance Based Awards	High Ability Students	State Connectivity Grant
Cash and investments - beginning	\$ -	\$ (1)	\$ 6,168	\$ -	\$ -	\$ 554	\$ 1	\$ 13,942	\$ 5,921
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	6,732	-	98,741	35,354	10,716
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	6,732	-	98,741	35,354	10,716
Disbursements:									
Instruction	(2,029)	-	-	-	-	553	93,437	24,345	-
Support services	-	-	6,167	-	4,064	1	5,303	-	12,680
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	(2,029)	-	6,167	-	4,064	554	98,740	24,345	12,680
Excess (deficiency) of receipts over disbursements	2,029	-	(6,167)	-	2,668	(554)	1	11,009	(1,964)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,029	-	(6,167)	-	2,668	(554)	1	11,009	(1,964)
Cash and investments - ending	\$ 2,029	\$ (1)	\$ 1	\$ -	\$ 2,668	\$ -	\$ 2	\$ 24,951	\$ 3,957

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	Tactical Urbanism Demonstration Projects	Title I Fy20	Title I Fy21	Title I Fy22	Special Education Grant Fy 2020	Special Education Grant Fy 21	Special Education Part B 611 Fy22	Special Ed Preschool	Special Education Preschool Grant Fy 20
Cash and investments - beginning	\$ -	\$ 1	\$ (26,248)	\$ -	\$ (6,471)	\$ (48,160)	\$ -	\$ (2)	\$ (335)
Receipts:									
Local sources	10,000	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	82,812	182,529	7,736	956,881	89,322	-	3,930
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,000	-	82,812	182,529	7,736	956,881	89,322	-	3,930
Disbursements:									
Instruction	-	-	49,505	255,773	1,268	885,462	196,421	-	3,595
Support services	10,000	-	254	6,971	-	23,258	6,692	-	-
Noninstructional services	-	-	6,806	35,530	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,000	-	56,565	298,274	1,268	908,720	203,113	-	3,595
Excess (deficiency) of receipts over disbursements	-	-	26,247	(115,745)	6,468	48,161	(113,791)	-	335
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	26,247	(115,745)	6,468	48,161	(113,791)	-	335
Cash and investments - ending	\$ -	\$ 1	\$ (1)	\$ (115,745)	\$ (3)	\$ 1	\$ (113,791)	\$ (2)	\$ -

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

	Special Education Preschool Grant	Special Education Preschool Grant Fy22	Title Iv 2018	Title Iv 2019	Title Iv Grant	Medicaid Reimbursement- Federal	Title Ii Fy18 Cfda 84.367	Title Ii Ffy 2019	Title Ii A Improving Teacher Quality Gra
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (656)	\$ 1	\$ 132,882	\$ -	\$ (3,454)	\$ (13,501)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	17,185	21,133	-	12,595	11,040	143,423	-	24,054	65,081
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	26,718	-	-	-
Total receipts	17,185	21,133	-	12,595	11,040	170,141	-	24,054	65,081
Disbursements:									
Instruction	17,185	23,253	-	-	-	158,688	-	-	-
Support services	-	-	-	11,939	11,040	5,151	-	20,600	51,609
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	17,185	23,253	-	11,939	11,040	163,839	-	20,600	51,609
Excess (deficiency) of receipts over disbursements	-	(2,120)	-	656	-	6,302	-	3,454	13,472
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	54	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	54	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,120)	-	656	-	6,356	-	3,454	13,472
Cash and investments - ending	\$ -	\$ (2,120)	\$ -	\$ -	\$ 1	\$ 139,238	\$ -	\$ -	\$ (29)

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

	Title li A Improving Teacher Quality Gra	Title li A Pbl Training	Title li Ffy 2021 (Fy 2022)	Arp 5705 611 Idea Award	Arp Idea Part B 619 2021	Esser lii (Arp)	Esser li (Crrsa) Fy 2021	Federal Stimulus - 18002 Governor's Emer
Cash and investments - beginning	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ (6,000)	\$ (319,229)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	1,000	-	129,342	838	267,877	955,217	331
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	1,000	-	129,342	838	267,877	955,217	331
Disbursements:								
Instruction	-	-	-	159,406	895	67,415	-	331
Support services	-	1,000	14,724	-	-	14,171	988	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	195,000	635,000	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	1,000	14,724	159,406	895	276,586	635,988	331
Excess (deficiency) of receipts over disbursements	-	-	(14,724)	(30,064)	(57)	(8,709)	319,229	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(14,724)	(30,064)	(57)	(8,709)	319,229	-
Cash and investments - ending	\$ (2,000)	\$ -	\$ (14,724)	\$ (30,064)	\$ (57)	\$ (14,709)	\$ -	\$ -

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

	Federal Stimulus - 18003 Educ. Stab Reli	Fema Covid-19	Child Care Stabilization Build Learn Gro	Tims Grant	Anthem Wellness Incentive	Prepaid School Lunch Accounts	Federal Tax Deductions	Fica
Cash and investments - beginning	\$ (43,468)	\$ -	\$ -	\$ (18,453)	\$ 207	\$ 31,850	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	63,825	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	83,692	12,241	363,232	701,450	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	(207)	-	1,353,326	1,206,667
Total receipts	<u>83,692</u>	<u>12,241</u>	<u>363,232</u>	<u>701,450</u>	<u>(207)</u>	<u>63,825</u>	<u>1,353,326</u>	<u>1,206,667</u>
Disbursements:								
Instruction	49,814	-	-	10,747	-	-	-	-
Support services	1,127	-	76,175	749,508	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	65,732	1,353,326	1,206,667
Total disbursements	<u>50,941</u>	<u>-</u>	<u>76,175</u>	<u>760,255</u>	<u>-</u>	<u>65,732</u>	<u>1,353,326</u>	<u>1,206,667</u>
Excess (deficiency) of receipts over disbursements	<u>32,751</u>	<u>12,241</u>	<u>287,057</u>	<u>(58,805)</u>	<u>(207)</u>	<u>(1,907)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(12,241)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(12,241)</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>32,751</u>	<u>-</u>	<u>287,057</u>	<u>(58,805)</u>	<u>(207)</u>	<u>(1,907)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	\$ <u>(10,717)</u>	\$ <u>-</u>	\$ <u>287,057</u>	\$ <u>(77,258)</u>	\$ <u>-</u>	\$ <u>29,943</u>	\$ <u>-</u>	\$ <u>-</u>

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

	State Tax Deductions	Local Tax Deductions	Perf Non-Cert. Staff Retirement	Health/Dental/Life/ Ltd Group Insurance \$	Vision Insurance	Annuity	American Fidelity Assurance Flex Spendin	Garnishments
Cash and investments - beginning	\$ 44,891	\$ 19,591	\$ -	\$ 6,598	\$ 1,084	\$ -	\$ 5,347	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	490,370	219,947	78,920	658,979	17,418	542,980	41,030	3,772
Total receipts	490,370	219,947	78,920	658,979	17,418	542,980	41,030	3,772
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	491,994	219,340	78,920	655,465	18,199	542,980	46,607	3,772
Total disbursements	491,994	219,340	78,920	655,465	18,199	542,980	46,607	3,772
Excess (deficiency) of receipts over disbursements	(1,624)	607	-	3,514	(781)	-	(5,577)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,624)	607	-	3,514	(781)	-	(5,577)	-
Cash and investments - ending	\$ 43,267	\$ 20,198	\$ -	\$ 10,112	\$ 303	\$ -	\$ (230)	\$ -

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

	American Fidelity Cancer Insurance	Am Fid Hsa Accts	Peoples Bank Hsa	Texas Life Supplemental Life Insurance	Allstate Critical Illness	Allstate Accident	United Way Deductions	I.U. Credit Union
Cash and investments - beginning	\$ 11,105	\$ -	\$ -	\$ (4,457)	\$ (980)	\$ (1,116)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	156,466	-	-	54,536	9,606	11,073	2,542	-
Total receipts	156,466	-	-	54,536	9,606	11,073	2,542	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	167,590	-	-	50,079	8,626	9,957	2,542	-
Total disbursements	167,590	-	-	50,079	8,626	9,957	2,542	-
Excess (deficiency) of receipts over disbursements	(11,124)	-	-	4,457	980	1,116	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,124)	-	-	4,457	980	1,116	-	-
Cash and investments - ending	\$ (19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Union Dues	Child Support/Payroll Deduct	One American Supplemental Life Insurance	Extra-Curricular Trans Payroll	Eca-Band/Choir/Ath Payroll	R-Bb Foundation	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 158	\$ (4,122)	\$ (2,199)	\$ -	\$ 10,941,497
Receipts:							
Local sources	-	-	-	-	-	-	13,903,189
Intermediate sources	-	-	-	-	-	-	65
State sources	-	-	-	-	-	-	19,535,077
Federal sources	-	-	-	-	-	-	5,469,695
Temporary loans	-	-	-	-	-	-	1,089,168
Other receipts	-	9,872	36,523	4,783	16,668	287	5,487,469
Total receipts	-	9,872	36,523	4,783	16,668	287	45,484,663
Disbursements:							
Instruction	-	-	-	-	-	-	16,426,959
Support services	-	-	-	-	-	-	11,584,518
Noninstructional services	-	-	-	-	-	-	1,697,706
Facilities acquisition and construction	-	-	-	-	-	-	1,455,608
Debt services	-	-	-	-	-	-	8,045,351
Nonprogrammed charges	-	9,872	36,971	662	14,624	287	4,991,212
Total disbursements	-	9,872	36,971	662	14,624	287	44,201,354
Excess (deficiency) of receipts over disbursements	-	-	(448)	4,121	2,044	-	1,283,309
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	2,380,000
Sale of capital assets	-	-	-	-	-	-	16,185
Transfers in	-	-	-	-	1,274	-	2,414,718
Transfers out	-	-	-	-	-	-	(2,414,718)
Total other financing sources (uses)	-	-	-	-	1,274	-	2,396,185
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(448)	4,121	3,318	-	3,679,494
Cash and investments - ending	\$ -	\$ -	\$ (290)	\$ (1)	\$ 1,119	\$ -	\$ 14,620,991

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OTHER INFORMATION

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 151,276</u>	<u>\$ 388,117</u>

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Pitney Bowes	Postal Machine Lease	\$ 3,279	01/30/19	01/29/24
Santander Bank N.A.	(2) 2019 IC CE 78 Passenger School Buses	39,331	08/15/18	08/15/22
Santander Bank N.A.	(2) 2019 IC RE 84 Passenger School Buses	53,826	07/15/18	07/15/22
The Peoples State Bank	(1 465) Dell 3100 Touch Chrome Book and GMT Console Software	123,417	08/30/19	07/15/23
The Peoples State Bank	System wide Radio Communication Upgrades	9,512	09/29/16	09/29/22
The Peoples State Bank	(2) 2020 IC CE 43 Passenger WC Buses (3) 2020 IC CE 78 Passenger School Buses (1) 2020 IC CE 66 Passenger School Bus	127,405	04/30/19	07/15/23
Edgewood High School Building Corporation	EHS 2010 B QSCB (Renovation and Addition to Edgewood High School)	434,780	07/15/11	01/15/23
Edgewood High School Building Corporation	EJHS 2010 A Recovery Zone Bond (Renovation at Edgewood Junior High School)	913,940	07/15/11	01/15/24
Richland-Bean Blossom 2000 Building Corporation	First Mortgage Refunding & Improvement Bonds Series 2018 (Construct Collective Classroom, Auditorium and Outdoor Facilities)	428,000	07/15/18	01/15/27
Richland-Bean Blossom 2000 Building Corporation	First Mortgage Refunding Bonds Series 2008 A (Construct 2 Elementary Schools)	2,750,000	07/15/18	07/15/23
Richland-Bean Blossom 2000 Building Corporation	First Mortgage Refunding Bonds Series 2008 B (Construct 2 Elementary Schools)	510,000	07/15/18	01/15/24
Richland-Bean Blossom 2000 Building Corporation	Series 2021 Refunding	235,000	07/15/21	07/15/31
Richland-Bean Blossom 2000 Building Corporation	First Mortgage Bonds Series 2020	<u>450,000</u>	07/15/21	07/15/39
Total governmental activities		<u>6,078,490</u>		
Total of annual lease payments		<u>\$ 6,078,490</u>		

Type	Description of Debt	Ending Principal Balance	Principal Within One Year
Governmental activities:			
General Obligation Bonds	EHS 2009 QSCB GO Bond (New Roof for Edgewood High School)	\$ 333,000	\$ 109,000
General Obligation Bonds	General Obligation Note	1,980,000	10,000
General Obligation Bonds	General Obligation Note 2021	1,815,000	1,200,000
Tax Anticipation Warrants	Mid Year Tax Anticipation Warrant	<u>1,089,168</u>	<u>1,089,168</u>
Total governmental activities		<u>5,217,168</u>	<u>2,408,168</u>
Totals		<u>\$ 5,217,168</u>	<u>\$ 2,408,168</u>

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,220,925
Buildings	79,780,969
Improvements other than buildings	5,387,408
Machinery, equipment, and vehicles	5,272,054
Construction in progress	13,208,642
Books and other	<u>2,426,811</u>
Total governmental activities	<u>107,296,809</u>
Total capital assets	<u>\$ 107,296,809</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/>.