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March 22, 2023

To: The Officials of the Plymouth Community School Corporation
Plymouth Community School Corporation
611 Berkley Street
Plymouth, IN 46563

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

We call your attention to the findings included in the report on pages 56-63. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 64-68.

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

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

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

Tammy R. White, CPA
Deputy State Examiner

PLYMOUTH COMMUNITY SCHOOL CORPORATION
Marshall County, Indiana

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
Marshall County, Indiana

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

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PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2019 to June 30, 2021

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kandi Tinkey	07-01-19 to 06-30-21
Superintendent of Schools	Andrew Hartley	07-01-19 to 06-30-21
President of the School Board	Todd Samuelson Melissa Christiansen	07-01-19 to 12-31-20 01-01-21 to 06-30-21

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Plymouth Community School Corporation
Marshall County, Indiana

Report on the Financial Statement

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

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

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

(Continued)

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Other Matters

Supplementary Information

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

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

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

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2023 on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 16, 2023

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

Fund	Cash and	Receipts	Disbursements	Other	Cash and	Receipts	Disbursements	Other	Cash and
	Investments			Financing	Investments			Financing	Investments
	07-01-2019			Sources (Uses)	06-30-2020			Sources (Uses)	06-30-2021
Education	\$ 3,888,651	\$ 23,309,086	\$ 18,788,098	\$ (3,083,899)	\$ 5,325,740	\$ 23,125,612	\$ 18,934,605	\$ (2,790,874)	\$ 6,725,873
Debt Service	482,283	5,504,580	5,260,420	-	726,443	6,128,410	5,599,318	(462,315)	793,220
Retirement/Severance Bond Debt Service	170,128	277,147	290,741	-	156,534	233,363	294,640	-	95,257
Operations	1,746,089	3,968,312	7,324,391	3,509,881	1,899,891	5,076,412	7,668,742	2,799,996	2,107,557
Local Rainy Day	1,487,852	-	-	-	1,487,852	-	-	-	1,487,852
Retirement/Severance Bond	18,320	-	5,128	-	13,192	-	10,123	-	3,069
2017 Series Bond	393,249	-	393,249	-	-	-	-	-	-
School Lunch	429,234	1,524,812	1,473,221	(115,031)	365,794	1,574,870	1,466,084	(120,000)	354,580
Curricular Materials Rental	1,146,165	330,098	464,183	185,960	1,198,040	332,904	865,363	462,315	1,127,896
Levy Excess	2	-	-	-	2	-	-	-	2
Jesse - Special Ed Coop - Gen	466,662	1,761,278	1,661,902	564	566,602	1,550,042	1,622,536	-	494,108
Jesse - Scholarship	2,372	-	750	-	1,622	-	500	-	1,122
Jesse - Autism Resources	168	-	-	-	168	-	-	-	168
Jesse - Misc	20,010	2,496	-	-	22,506	1,240	-	-	23,746
Jesse - Building	79,945	-	11,708	-	68,237	-	57,583	-	10,654
Ncavc - Vocational/Cte Program	122,470	200,664	199,901	-	123,233	202,966	223,624	-	102,575
Regional Service Center(Niesc)	671,844	410,114	403,548	31,239	709,649	635,549	611,588	-	733,610
Northwest	(8,778)	41,277	29,437	16,397	19,459	60,998	4,980	-	75,477
Niesc - Facility Escrow	(4,227)	-	757	4,984	-	-	-	-	-
Niesc - Special Projects	(12,649)	1,220	-	11,429	-	-	-	-	-
Niesc - Vol/Distance Learning	83,787	-	10,400	(73,387)	-	-	-	-	-
Niesc - Digitalium	(314)	1,580	2,589	1,383	60	120	-	-	180
Niesc - Rainy Day	135,000	-	54,402	-	80,598	-	35,000	-	45,598
Niesc - School Nutritionist	3,661	94,905	96,980	-	1,586	89,906	91,960	-	(468)
Niesc - Cell Phone	(8,719)	484	3,198	11,433	-	-	-	-	-
Niesc - Prof Development	48,805	56,136	40,650	(3,479)	60,812	36,279	16,873	-	80,218
Educational License Plates	38	263	263	-	38	169	207	-	-
Alumni Association	-	-	-	19	19	-	-	-	19
Miscellaneous	-	27,841	3,078	-	24,763	-	6,690	-	18,073
Jef - State Farm Award	110	-	110	-	-	-	-	-	-
Riv - 3M Robotics 2016	1,569	-	-	-	1,569	-	-	-	1,569
Ag Corteva Case Implementation Grant	-	1,000	-	-	1,000	-	-	-	1,000
Soccerplex Donations	-	20,000	7,385	-	12,615	20,000	3,282	-	29,333
Phs - Mccf Drug Free 2020	-	3,500	-	-	3,500	-	3,349	-	151
New Tech Donation	101,600	1,582	1,191	-	101,991	-	8,500	-	93,491
Mccf - Uw Get Schooled/Jr Grant	-	-	-	-	-	7,000	6,500	-	500
Jef - 3M Robotics Donation 16	1,233	-	-	-	1,233	-	-	-	1,233
Robert P Pickell Music	22	-	-	-	22	-	11	-	11
Robert Pickell Music Grant 2019	300	-	136	-	164	-	75	-	89
Donation From Friends Of Plymouth School	-	4,326	-	-	4,326	-	404	-	3,922
2020 Robert Pickell Elem Music Educ	-	300	-	-	300	300	74	-	526

(Continued)

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

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
Strings Grant	\$ (568)	\$ 6,898	\$ 6,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Ed - United Way (Testing)	978	3,847	3,736	-	1,089	1,238	1,614	-	713
Phs - Drug Free Mcllc 2019	-	-	2,552	2,793	241	3,000	241	-	3,000
2020-2022 Gene Haas Scholarship	4,000	-	4,000	-	-	10,000	-	-	10,000
Phs-Learn To Give (Hull 2018)	234	-	234	-	-	-	-	-	-
Was - Ltg Rebuild Park(Straub)	500	-	500	-	-	-	-	-	-
Phs - Purdue Inmac Grant 2018	805	-	19	-	786	-	-	-	786
2019 Gene Haas Foundation (Scholarship)	10,000	5,000	2,500	-	12,500	-	5,507	-	6,993
Mccf - Drones	-	-	-	-	-	2,300	1,468	-	832
Alumni Association	19	-	-	(19)	-	-	-	-	-
Phs - Drug Free Mcllc 2019	2,793	-	-	(2,793)	-	-	-	-	-
State Instructional Support	-	-	5,929	5,929	-	-	-	-	-
Wsoi - Career Ready Grant 2016	290	-	290	-	-	-	-	-	-
Formative Assessment	2,746	34,459	23,715	-	13,490	29,927	34,466	-	8,951
Special Education Excess Costs	(11,943)	183,132	171,189	-	-	308,912	308,912	-	-
High Ability 2018 2019	5,929	-	-	(5,929)	-	-	-	-	-
Adult Education State	(2,578)	5,795	4,227	-	(1,010)	6,235	5,225	-	-
Abe State 2020-2021	-	-	-	-	-	39,187	54,883	-	(15,696)
Abe Corrections State 2020-2021	-	-	-	-	-	959	1,395	-	(436)
Medicaid - State	8,975	10,218	-	(14,099)	5,094	10,616	-	(9,122)	6,588
Secured Schools Safety Grant	-	30,387	30,387	-	-	22,388	22,388	-	-
2019-2020 Alternative Ed Grant (Earned 2	-	13,245	11,951	-	1,294	-	1,294	-	-
Alternative Education (2020-2021)	-	-	-	-	-	8,681	7,314	-	1,367
Early Intervention 2018 2019	1,534	-	1,534	-	-	-	-	-	-
2019-2020 Early Literacy Grant	-	12,942	8,677	-	4,265	-	4,265	-	-
Early Intervention Grant 2020-2021	-	-	-	-	-	8,697	8,697	-	-
Non-English Speaking Fy 18/19	42,446	-	42,446	-	-	-	-	-	-
Nesp 2020-2021	-	-	-	-	-	135,574	100,091	-	35,483
Non-English Speaking Fy 2019-2020	-	140,988	108,516	-	32,472	-	32,472	-	-
Career And Technical Performance Grant	14,119	1,550	15,277	-	392	-	392	-	-
High Ability Students	-	40,465	2,164	-	38,301	33,992	63,420	-	8,873
State Connectivity Grant	3,715	7,388	9,490	-	1,613	3,732	5,345	-	-
Title I School Improvement	(433)	250	(183)	-	-	-	-	-	-
Title I Fy 2018 2019	(106,872)	143,041	36,169	-	-	-	-	-	-
Title I 2019-2020	-	424,127	472,323	-	(48,196)	103,919	55,723	-	-
Title I 2020-2021	-	-	-	-	-	513,576	564,559	-	(50,983)
Title I D Fy 2019	(1,873)	36,075	34,202	-	-	-	-	-	-
Title I Part D 2019-2020	-	5,750	16,131	-	(10,381)	27,627	17,246	-	-
Title I Part D 2020-2021	-	-	-	-	-	979	4,560	-	(3,581)
Title I Sig 2019-2020	-	5,719	5,581	-	138	44,989	45,127	-	-
Title I Sig - 2020-2021	-	-	-	-	-	20,500	20,500	-	-

(Continued)

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

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
2019-2020 Title I Part C	\$ -	\$ 7,512	\$ 8,299	\$ -	\$ (787)	\$ 1,184	\$ 397	\$ -	\$ -
Title I Part C Migrant 2020-2021	-	-	-	-	-	6,292	6,904	-	(612)
Title I Part C 2017 2019	(813)	813	-	-	-	-	-	-	-
Migrant Farm Workers	-	518	518	-	-	-	-	-	-
Sp Ed 611 Fy 2019 (2018 2020)	-	264,032	267,908	-	(3,876)	11,533	7,657	-	-
Special Ed (611) 2019-2021 Fy2020	-	532,480	584,505	-	(52,025)	266,862	214,837	-	-
Sped (611) Grant 2020-2022	-	-	-	-	-	476,338	623,860	-	(147,522)
Sp Ed 611 Fy 2019 (2018 2020)	(54,045)	54,045	-	-	-	-	-	-	-
Sp Ed Preschool(619) 2018 2020	(2,298)	9,392	7,094	-	-	-	-	-	-
Spec Ed Preschool (619) 2019 2021	-	20,757	23,018	-	(2,261)	8,211	5,950	-	-
Sped Preschool (619) 2020-2021	-	-	-	-	-	108,961	25,299	-	83,662
2019-2020 Federal Adult Ed Program Adult Basic Ed	-	47,763	56,952	-	(9,189)	22,770	13,581	-	-
2019-2020 Adult Ed Fed let	-	2,951	4,801	-	(1,850)	9,949	8,099	-	-
let Federal 2020-2021 (Abe)	-	-	-	-	-	3,726	3,726	-	-
2019-2020 Adult Ed Fed Wei	-	-	-	-	-	4,300	4,300	-	-
Wei Federal (Abe) 2020-2021	-	-	-	-	-	7,407	8,780	-	(1,373)
Title Iv A - Ssae 2017 2019	(26,814)	73,840	47,026	-	-	-	-	-	-
Title Iv 2018 2020	-	1,764	1,764	-	-	998	998	-	-
Title Iv (2019-2021)	-	600	600	-	-	53,037	53,037	-	-
Title Iv 2020-2022	-	-	-	-	-	3,500	3,500	-	-
Cte - Sy 18 19 (Perkins Voc)	(32,828)	32,828	-	-	-	-	-	-	-
2019-2020 Cte Carl Perkins Grant	-	173,834	173,834	-	-	53,447	53,447	-	-
Cte Perkins Grant 2020-2021	-	-	-	-	-	171,842	182,812	-	(10,970)
Cte Assessment Grant 2019-2020	-	-	500	-	(500)	500	-	-	-
Perkins Assessment Grant 2020-2021	-	-	-	-	-	540	7,700	-	(7,160)
2018-2019 Perkins Summer Expansion Grant	-	6,555	6,555	-	-	-	-	-	-
Perkins Cte Covid-19 Assistance Grant	-	-	-	-	-	6,656	7,679	-	(1,023)
Medicaid - Federal	225,045	18,735	133,048	-	110,732	466,149	262,515	-	314,366
Ad Ed - Federal 2018 2019	(2,989)	6,993	4,004	-	-	-	-	-	-
Title li A Ffy 2017 2019	(45,498)	65,195	19,697	-	-	-	-	-	-
Ttl li A 2020-2022 Ffy 2020	-	-	-	-	-	11,765	12,346	-	(581)
Title li A 2018 2020 Grant	-	60,765	66,414	-	(5,649)	44,010	38,361	-	-
Title li A Ffy 2019 (2019-2021)	-	-	-	-	-	76,903	81,122	-	(4,219)
Title lii 2017 2019	-	9,471	9,471	-	-	-	-	-	-
Title lii 2018 2020	(3,457)	22,077	19,844	-	(1,224)	1,224	-	-	-
Title lii 2019-2021	-	19,464	22,305	-	(2,841)	23,719	22,341	-	(1,463)
Title lii 2020-2022	-	-	-	-	-	24,034	27,709	-	(3,675)
ESSER II	-	-	-	-	-	-	693	-	(693)
ESSER I	-	-	7,902	-	(7,902)	310,026	334,669	-	(32,545)
Adult Ed Cares Act	-	-	-	-	-	1,887	1,887	-	-
Youth Risk Behavior Survey 2021	-	-	-	-	-	550	57	-	493

(Continued)

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

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
Federal Tax Deductions	\$ -	\$ 1,416,792	\$ 1,416,792	\$ -	\$ -	\$ 1,410,484	\$ 1,410,484	\$ -	\$ -
Certified Social Security Ded.	-	901,571	901,571	-	-	917,970	917,970	-	-
N/C Social Security Deductions	-	461,989	461,989	-	-	474,241	474,241	-	-
State Tax Deductions	1,073	565,729	565,138	-	1,664	573,426	575,090	-	-
County Local Option Tax Ded.	-	234,151	234,151	-	-	238,064	238,064	-	-
Annuity-Roth Lincoln Financial	-	118,044	118,044	-	-	114,508	114,508	-	-
Annuity Lincoln Financial	-	192,757	192,757	-	-	209,220	209,220	-	-
Change	-	1,317	1,317	-	-	1,200	1,200	-	-
United Way Deductions	-	10,779	10,779	-	-	10,293	10,293	-	-
Voluntary Trf Deductions	-	1,741	1,741	-	-	1,456	1,456	-	-
Professional Dues Teachers	-	43,902	43,902	-	-	47,478	47,478	-	-
Voluntary Perf Deductions	-	4,623	4,623	-	-	6,486	6,486	-	-
Adm - Preschool Tuition	7,139	5,357	7,545	-	4,951	5,125	877	-	9,199
Wage Garnishment	-	22,238	22,238	-	-	18,167	18,167	-	-
Child Support	-	14,867	14,867	-	-	6,326	6,326	-	-
Criminal History Check	7,664	-	4,424	-	3,240	-	329	-	2,911
Employee Bus Drivers	196	-	-	-	196	-	-	-	196
Employee	1,401	-	21	-	1,380	-	67	-	1,313
Health Insurance Section 125	34,917	909,284	926,618	-	17,583	868,090	870,471	-	15,202
Vision Insurance Section 125	2,379	44,342	44,342	-	2,379	45,118	43,639	-	3,858
Dental Insurance Section 125	5,704	171,504	171,504	-	5,704	162,250	165,076	-	2,878
Unreimbursed Medical Sect 125	125	53,910	53,910	-	125	53,290	53,290	-	125
Hsa American Fidelity S125	-	51,753	51,753	-	-	66,587	66,587	-	-
Hsa Tcu S125	-	64,314	64,314	-	-	58,800	58,800	-	-
Cancer Aflac Sec.125	43	1,710	1,643	-	110	1,197	1,304	-	3
Cancer Ins. American Fid S125	1,830	128,973	120,288	-	10,515	145,627	154,312	-	1,830
Prepaid School Lunch Accounts	23,561	211,582	195,467	-	39,676	74,271	74,249	-	39,698
American Fidelity Umed Distribution	212	61,300	57,161	-	4,351	64,911	69,262	-	-
Administrative Fee (Garnishments)	567	-	-	-	567	2,357	2,357	-	567
Aul Life Insurance	39	8,350	8,180	-	209	7,939	7,904	-	244
Non Reimbursable Sales Tax	1	36	36	-	1	54	62	-	(7)
New Ljh Project	50	184,250	213,127	-	(28,827)	193,304	174,581	-	(10,104)
New Tech Reimbursements	604	-	604	-	-	-	-	-	-
Staff Dev Classes (IUNW)	1,117	-	1,117	-	-	-	-	-	-
CPF Sound System Refund Acct	20,993	-	20,993	-	-	-	-	-	-
Fitness Forum/Lifeplex Deduct	-	7,631	7,631	-	-	4,891	4,891	-	-
Eca Subs	(1,886)	2,354	576	-	(108)	808	796	-	(96)
Apple Damage/Replacement	18,074	16,475	-	-	34,549	16,652	4,450	-	46,751
Pcg - (Inmac)	139,060	51,021	38,467	-	151,614	-	763	(150,851)	-
Adult Ed Books	3,906	-	3,906	-	-	-	-	-	-
Investments	-	8,000,000	8,000,000	-	-	8,000,000	8,000,000	-	-

(Continued)

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

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
Miscellaneous	\$ (1,837)	\$ 16,141	\$ 14,399	\$ -	\$ (95)	\$ 6,168	\$ 6,073	\$ -	\$ -
Damage To School Property	(1,212)	1,171	-	-	(41)	41	-	-	-
Eca Purchases	-	-	-	-	-	36,578	29,668	-	6,910
Phs Collections	-	-	-	-	-	85	-	-	85
Wireless Internet Tower	104	-	-	-	104	-	-	-	104
CIG - Equi Conf	1,221	-	1,221	-	-	-	-	-	-
Memorial	170	-	-	-	170	-	-	-	170
Parapro Professional	(161)	441	165	-	115	80	440	-	(245)
Vehicle Fringe Benefit	287	1,037	240	-	1,084	1,211	1,016	-	1,279
Paid Life Insurance	(21)	21	-	-	-	-	-	-	-
Media - Damaged/Missing Books	26,187	295	6,231	-	20,251	1,126	1,093	-	20,284
Group Insurance Retired Empl.	23,201	211,098	203,243	-	31,056	139,194	150,138	-	20,112
Ltd - Administrators	-	4,291	4,291	-	-	6,020	6,020	-	-
Vocational - Precision Machining	-	4,532	4,532	-	-	778	18	-	760
Cte Textbooks	-	-	-	-	-	17,926	19,851	-	(1,925)
Fema	-	-	-	-	-	-	5,100	-	(5,100)
Totals	\$ 11,814,709	\$ 54,290,334	\$ 53,231,619	\$ 483,375	\$ 13,356,799	\$ 56,601,285	\$ 54,918,445	\$ (270,851)	\$ 14,768,788

See notes to financial statement.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and for the period of July 1, 2019 to June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and for the period of July 1, 2019 to June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

Other Financing Sources and Uses: Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:
Proceeds of long-term debt. Amounts received in relation to the issuance of bonds or other long-term debt issues.

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

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

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

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

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and for the period of July 1, 2019 to June 30, 2021

NOTE 2 - RECLASSIFICATION

Certain prior year balances have been reclassified to conform to the current fiscal year presentation. The reclassifications had no effect on total opening cash balances. The clearing fund which was previously reported in the aggregate amount of \$293,147 at June 30, 2019, has been reclassified to the following individual fund balances at July 1, 2019 to reflect the nature of the clearing fund activity as follows:

State Tax Deductions	\$	1,073
Adm - Preschool Tuition		7,139
Criminal History Check		7,664
Employee Bus Drivers		196
Employee		1,401
Health Insurance Section 125		34,917
Vision Insurance Section 125		2,379
Dental Insurance Section 125		5,704
Unreimbursed Medical Sect 125		125
Cancer Aflac Sec.125		43
Cancer Ins. American Fid S125		1,830
American Fidelity Umed Distribution		212
Administrative Fee (Garnishments)		567
Aut Life Insurance		39
Non Reimbursable Sales Tax		1
New Ljh Project		50
New Tech Reimbursements		604
Staff Dev Classes (IUNW)		1,117
CPF Sound System Refund Acct		20,993
Eca Subs		(1,886)
Apple Damage/Replacement		18,074
Pcg - (Inmac)		139,060
Adult Ed Books		3,906
Miscellaneous		(1,837)
Damage To School Property		(1,212)
Wireless Internet Tower		104
CIG - Equi Conf		1,221
Memorial		170
Parapro Professional		(161)
Vehicle Fringe Benefit		287
Paid Life Insurance		(21)
Media - Damaged/Missing Books		26,187
Group Insurance Retired Empl.		23,201
	<u>\$</u>	<u>293,147</u>

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and for the period of July 1, 2019 to June 30, 2021

NOTE 3 - BUDGETS

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

NOTE 4 - PROPERTY TAXES

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

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

NOTE 6 - RISK MANAGEMENT

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

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

(Continued)

NOTE 7 - CASH BALANCE DEFICITS

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2020, and 2021. Deficits in other fund balances, including the Eca Subs, Miscellaneous, Damage to School Property, Non Reimbursable Sales Tax, New Ljh Project, Parapro Professional, Cte Textbooks, and Fema funds, were the result of disbursements exceeding receipts due to under-estimating current requirements for some funds. These deficits are to be repaid from future receipts.

NOTE 8 - HOLDING CORPORATIONS

The School Corporation has entered into a series of capital leases with the Plymouth Multi-School Building Corporation and Plymouth Vision 2020 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 for the period July 1, 2019 to June 30, 2020 totaled \$4,318,000. Lease payments for the period July 1, 2020 to June 30, 2021 totaled \$3,340,875.

NOTE 9 - PENSION PLANS

Public Employees' Retirement Fund

Plan Description

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

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

Financial Report

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

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

NOTE 9 - PENSION PLANS (Continued)

Contributions

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

Teachers' Retirement Fund

Plan Descriptions

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

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

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

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

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

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

Financial Report

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

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

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and for the period of July 1, 2019 to June 30, 2021

NOTE 9 - PENSION PLANS (Continued)

Contributions

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

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

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

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS

The School Corporation provides to eligible non-certified retirees the following benefits: A severance pay out of years of service and remaining sick days at a value of \$23 per sick day and \$23 per each year of service. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

NOTE 11 - SUBSEQUENT EVENTS

In May 2022, the School Corporation issued general obligation bonds in the amount of \$5,365,000 for the purpose of paying the costs of the renovation of and improvements to school facilities throughout the school corporation, including equipment, technology, and site improvements.

SUPPLEMENTARY INFORMATION

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

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	2017 Series Bond	School Lunch	Curricular Materials Rental	Levy Excess	Jesse - Special Ed Coop - Gen
Cash and investments - beginning	\$ 3,888,651	\$ 482,283	\$ 170,128	\$ 1,746,089	\$ 1,487,852	\$ 18,320	\$ 393,249	\$ 429,234	\$ 1,146,165	\$ 2	\$ 466,662
Receipts:											
Local sources	359,003	5,482,477	277,147	3,962,801	-	-	-	420,987	177,668	-	1,573,632
Intermediate sources	99	-	-	99	-	-	-	-	-	-	-
State sources	22,949,977	-	-	-	-	-	-	16,408	152,430	-	187,646
Federal sources	-	-	-	-	-	-	-	1,065,707	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	7	22,103	-	5,412	-	-	-	21,710	-	-	-
Total receipts	23,309,086	5,504,580	277,147	3,968,312	-	-	-	1,524,812	330,098	-	1,761,278
Disbursements:											
Instruction	13,480,908	-	-	-	-	-	-	-	-	-	752,775
Support services	4,956,318	-	-	6,459,340	-	5,128	-	4,743	464,183	-	909,127
Noninstructional services	350,872	-	-	27,669	-	-	-	1,468,478	-	-	-
Facilities acquisition and construction	-	-	-	837,382	-	-	393,249	-	-	-	-
Debt services	-	5,260,420	290,741	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,788,098	5,260,420	290,741	7,324,391	-	5,128	393,249	1,473,221	464,183	-	1,661,902
Excess (deficiency) of receipts over disbursements	4,520,988	244,160	(13,594)	(3,356,079)	-	(5,128)	(393,249)	51,591	(134,085)	-	99,376
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	290,315	-	-	-	6,537	185,960	-	564
Transfers in	14,099	-	-	3,222,998	-	-	-	3,432	-	-	-
Transfers out	(3,097,998)	-	-	(3,432)	-	-	-	(125,000)	-	-	-
Total other financing sources (uses)	(3,083,899)	-	-	3,509,881	-	-	-	(115,031)	185,960	-	564
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,437,089	244,160	(13,594)	153,802	-	(5,128)	(393,249)	(63,440)	51,875	-	99,940
Cash and investments - ending	\$ 5,325,740	\$ 726,443	\$ 156,534	\$ 1,899,891	\$ 1,487,852	\$ 13,192	\$ -	\$ 365,794	\$ 1,198,040	\$ 2	\$ 566,602

(Continued)

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

	Jesse - Scholarship	Jesse - Autism Resources	Jesse - Misc	Jesse - Building	Ncavc - Vocational/Cte Program	Regional Service Center(Niesc)	Northwest	Niesc - Facility Escrow	Niesc - Special Projects	Niesc - Vol/Distance Learning	Niesc - Digitalium
Cash and investments - beginning	\$ 2,372	\$ 168	\$ 20,010	\$ 79,945	\$ 122,470	\$ 671,844	\$ (8,778)	\$ (4,227)	\$ (12,649)	\$ 83,787	\$ (314)
Receipts:											
Local sources	-	-	-	-	169,700	396,881	41,277	-	1,220	-	1,580
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	2,496	-	30,964	13,233	-	-	-	-	-
Total receipts	-	-	2,496	-	200,664	410,114	41,277	-	1,220	-	1,580
Disbursements:											
Instruction	-	-	-	-	199,642	-	-	-	-	-	-
Support services	750	-	-	6,530	259	403,548	29,437	757	-	10,400	2,589
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	5,178	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	750	-	-	11,708	199,901	403,548	29,437	757	-	10,400	2,589
Excess (deficiency) of receipts over disbursements	(750)	-	2,496	(11,708)	763	6,566	11,840	(757)	1,220	(10,400)	(1,009)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	55,953	16,397	4,984	11,429	-	1,383
Transfers out	-	-	-	-	-	(24,714)	-	-	-	(73,387)	-
Total other financing sources (uses)	-	-	-	-	-	31,239	16,397	4,984	11,429	(73,387)	1,383
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(750)	-	2,496	(11,708)	763	37,805	28,237	4,227	12,649	(83,787)	374
Cash and investments - ending	\$ 1,622	\$ 168	\$ 22,506	\$ 68,237	\$ 123,233	\$ 709,649	\$ 19,459	\$ -	\$ -	\$ -	\$ 60

(Continued)

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

	Niesc - Rainy Day	Niesc - School Nutritionist	Niesc - Cell Phone	Niesc - Prof Development	Educational License Plates	Alumni Association	Miscellaneous	Jef - State Farm Award	Riv - 3M Robotics 2016	Ag Corteva Case Implementation Grant	Soccerplex Donations
Cash and investments - beginning	\$ 135,000	\$ 3,661	\$ (8,719)	\$ 48,805	\$ 38	\$ -	\$ -	\$ 110	\$ 1,569	\$ -	\$ -
Receipts:											
Local sources	-	94,905	-	-	-	-	27,841	-	-	1,000	20,000
Intermediate sources	-	-	-	-	263	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	484	56,136	-	-	-	-	-	-	-
Total receipts	-	94,905	484	56,136	263	-	27,841	-	-	1,000	20,000
Disbursements:											
Instruction	-	-	-	-	-	-	2,480	110	-	-	-
Support services	-	96,980	3,198	40,650	-	-	598	-	-	-	-
Noninstructional services	-	-	-	-	263	-	-	-	-	-	7,385
Facilities acquisition and construction	54,402	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	54,402	96,980	3,198	40,650	263	-	3,078	110	-	-	7,385
Excess (deficiency) of receipts over disbursements	(54,402)	(2,075)	(2,714)	15,486	-	-	24,763	(110)	-	1,000	12,615
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	11,796	-	-	19	-	-	-	-	-
Transfers out	-	-	(363)	(3,479)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	11,433	(3,479)	-	19	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(54,402)	(2,075)	8,719	12,007	-	19	24,763	(110)	-	1,000	12,615
Cash and investments - ending	\$ 80,598	\$ 1,586	\$ -	\$ 60,812	\$ 38	\$ 19	\$ 24,763	\$ -	\$ 1,569	\$ 1,000	\$ 12,615

(Continued)

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

	Phs - Mccf Drug Free 2020	New Tech Donation	Jef - 3M Robotics Donation 16	Robert P Pickell Music	Robert Pickell Music Grant 2019	Donation From Friends Of Plymouth School	2020 Robert Pickell Elem Music Educ	2019-2020 Alternative Education Grant	Ad Ed - United Way (Testing)	Phs - Drug Free Mcllc 2019
Cash and investments - beginning	\$ -	\$ 101,600	\$ 1,233	\$ 22	\$ 300	\$ -	\$ -	\$ (568)	\$ 978	\$ -
Receipts:										
Local sources	3,500	1,582	-	-	-	4,326	300	6,898	-	1,527
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	2,320	-
Total receipts	3,500	1,582	-	-	-	4,326	300	6,898	3,847	-
Disbursements:										
Instruction	-	-	-	-	136	-	-	6,330	-	-
Support services	-	1,191	-	-	-	-	-	-	3,736	2,552
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,191	-	-	136	-	-	6,330	3,736	2,552
Excess (deficiency) of receipts over disbursements	3,500	391	-	-	(136)	4,326	300	568	111	(2,552)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	2,793
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	2,793
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,500	391	-	-	(136)	4,326	300	568	111	241
Cash and investments - ending	\$ 3,500	\$ 101,991	\$ 1,233	\$ 22	\$ 164	\$ 4,326	\$ 300	\$ -	\$ 1,089	\$ 241

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

	2020-2022 Gene Haas Scholarship	Phs-Learn To Give (Hull 2018)	Was - Ltg Rebuild Park(Straub)	Phs - Purdue Inmac Grant 2018	2019 Gene Haas Foundation (Scholarship)	Alumni Association	Phs - Drug Free Mcllc 2019	State Instructional Support	Wsoi - Career Ready Grant 2016	Formative Assessment	Special Education Excess Costs
Cash and investments - beginning	\$ 4,000	\$ 234	\$ 500	\$ 805	\$ 10,000	\$ 19	\$ 2,793	\$ -	\$ 290	\$ 2,746	\$ (11,943)
Receipts:											
Local sources	-	-	-	-	5,000	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	34,459	183,132
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	5,000	-	-	-	-	34,459	183,132
Disbursements:											
Instruction	-	234	-	19	-	-	-	399	290	23,715	171,189
Support services	-	-	-	-	-	-	-	5,530	-	-	-
Noninstructional services	-	-	500	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	4,000	-	-	-	2,500	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,000	234	500	19	2,500	-	-	5,929	290	23,715	171,189
Excess (deficiency) of receipts over disbursements	(4,000)	(234)	(500)	(19)	2,500	-	-	(5,929)	(290)	10,744	11,943
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	5,929	-	-	-
Transfers out	-	-	-	-	-	(19)	(2,793)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(19)	(2,793)	5,929	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,000)	(234)	(500)	(19)	2,500	(19)	(2,793)	-	(290)	10,744	11,943
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 786	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 13,490	\$ -

(Continued)

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

	High Ability 2018 2019	Adult Education State	Medicaid - State	Secured Schools Safety Grant	2019-2020 Alternative Ed Grant (Earned 2	Early Intervention 2018 2019	2019-2020 Early Literacy Grant	Non-English Speaking Fy 18/19	Non-English Speaking Fy 2019-2020	Career And Technical Performance Grant	High Ability Students
Cash and investments - beginning	\$ 5,929	\$ (2,578)	\$ 8,975	\$ -	\$ -	\$ 1,534	\$ -	\$ 42,446	\$ -	\$ 14,119	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	1,550	-
State sources	-	5,795	10,218	30,387	13,245	-	12,942	-	140,988	-	40,465
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	5,795	10,218	30,387	13,245	-	12,942	-	140,988	1,550	40,465
Disbursements:											
Instruction	-	1,756	-	-	11,951	1,534	8,677	36,848	96,916	15,277	2,164
Support services	-	2,471	-	30,387	-	-	-	5,598	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	11,600	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,227	-	30,387	11,951	1,534	8,677	42,446	108,516	15,277	2,164
Excess (deficiency) of receipts over disbursements	-	1,568	10,218	-	1,294	(1,534)	4,265	(42,446)	32,472	(13,727)	38,301
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(5,929)	-	(14,099)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(5,929)	-	(14,099)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,929)	1,568	(3,881)	-	1,294	(1,534)	4,265	(42,446)	32,472	(13,727)	38,301
Cash and investments - ending	\$ -	\$ (1,010)	\$ 5,094	\$ -	\$ 1,294	\$ -	\$ 4,265	\$ -	\$ 32,472	\$ 392	\$ 38,301

(Continued)

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

	State Connectivity Grant	Title I School Improvement	Title I Fy 2018 2019	Title I 2019-2020	Title I D Fy 2019	Title I Part D 2019-2020	Title I Sig 2019- 2020	2019-2020 Title I Part C	Title I Part C 2017 2019	Migrant Farm Workers	Sp Ed 611 Fy 2019 (2018 2020)
Cash and investments - beginning	\$ 3,715	\$ (433)	\$ (106,872)	\$ -	\$ (1,873)	\$ -	\$ -	\$ -	\$ (813)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	7,388	-	-	-	-	-	-	-	-	-	-
Federal sources	-	250	143,041	424,127	36,075	5,750	5,719	7,512	813	518	264,032
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	7,388	250	143,041	424,127	36,075	5,750	5,719	7,512	813	518	264,032
Disbursements:											
Instruction	-	-	31,299	450,484	34,007	15,731	-	8,299	-	518	192,391
Support services	9,490	(183)	1,984	17,458	195	400	5,581	-	-	-	75,517
Noninstructional services	-	-	2,886	4,381	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,490	(183)	36,169	472,323	34,202	16,131	5,581	8,299	-	518	267,908
Excess (deficiency) of receipts over disbursements	(2,102)	433	106,872	(48,196)	1,873	(10,381)	138	(787)	813	-	(3,876)
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	(2,102)	433	106,872	(48,196)	1,873	(10,381)	138	(787)	813	-	(3,876)
Cash and investments - ending	\$ 1,613	\$ -	\$ -	\$ (48,196)	\$ -	\$ (10,381)	\$ 138	\$ (787)	\$ -	\$ -	\$ (3,876)

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

	Special Ed (611) 2019-2021 Fy2020	Sp Ed 611 Fy 2019 (2018 2020)	Sp Ed Preschool(619) 2018 2020	Spec Ed Preschool (619) 2019 2021	2019-2020 Federal Adult Ed Program Adult Basic Education	2019-2020 Adult Ed Fed let	Title Iv A - Ssae 2017 2019	Title Iv 2018 2020	Title Iv (2019- 2021)	Cte - Sy 18 19 (Perkins Voc)	2019-2020 Cte Carl Perkins Grant
Cash and investments - beginning	\$ -	\$ (54,045)	\$ (2,298)	\$ -	\$ -	\$ -	\$ (26,814)	\$ -	\$ -	\$ (32,828)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	532,480	54,045	9,392	20,757	47,763	2,951	73,840	1,764	600	32,828	173,834
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	532,480	54,045	9,392	20,757	47,763	2,951	73,840	1,764	600	32,828	173,834
Disbursements:											
Instruction	572,499	-	7,094	23,018	31,606	4,456	10,235	-	600	-	173,834
Support services	12,006	-	-	-	25,346	345	36,791	1,764	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	584,505	-	7,094	23,018	56,952	4,801	47,026	1,764	600	-	173,834
Excess (deficiency) of receipts over disbursements	(52,025)	54,045	2,298	(2,261)	(9,189)	(1,850)	26,814	-	-	32,828	-
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	(52,025)	54,045	2,298	(2,261)	(9,189)	(1,850)	26,814	-	-	32,828	-
Cash and investments - ending	\$ (52,025)	\$ -	\$ -	\$ (2,261)	\$ (9,189)	\$ (1,850)	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

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

	2018-2019		Medicaid - Federal	21St Century Learning Center	Ad Ed - Federal 2018 2019	Title li A Ffy 2017 2019	Ttl li A 2020- 2022 Ffy 2020	Title li A 2018 2020 Grant	Title lii 2017 2019	Title lii 2018 2020	Title lii 2019- 2021
	Cte Assessment Grant 2019-2020	Perkins Summer Expansion Grant									
Cash and investments - beginning	\$ -	\$ -	\$ 225,045	\$ -	\$ (2,989)	\$ (45,498)	\$ -	\$ -	\$ -	\$ (3,457)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	6,555	18,735	-	6,993	65,195	-	60,765	9,471	22,077	19,464
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	6,555	18,735	-	6,993	65,195	-	60,765	9,471	22,077	19,464
Disbursements:											
Instruction	500	6,555	6,510	-	2,410	-	-	-	8,671	19,094	20,695
Support services	-	-	19,025	-	1,594	19,697	-	66,414	800	-	1,533
Noninstructional services	-	-	-	-	-	-	-	-	-	750	77
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	107,513	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	500	6,555	133,048	-	4,004	19,697	-	66,414	9,471	19,844	22,305
Excess (deficiency) of receipts over disbursements	(500)	-	(114,313)	-	2,989	45,498	-	(5,649)	-	2,233	(2,841)
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	(500)	-	(114,313)	-	2,989	45,498	-	(5,649)	-	2,233	(2,841)
Cash and investments - ending	\$ (500)	\$ -	\$ 110,732	\$ -	\$ -	\$ -	\$ -	\$ (5,649)	\$ -	\$ (1,224)	\$ (2,841)

(Continued)

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

	ESSER I	Federal Tax Deductions	Certified Social Security Ded.	N/C Social Security Deductions	State Tax Deductions	County Local Option Tax Ded.	Annuity-Roth Lincoln Financial	Annuity Lincoln Financial	Change	United Way Deductions	Voluntary Trf Deductions	Professional Dues Teachers
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,416,792	901,571	461,989	565,729	234,151	118,044	192,757	1,317	10,779	1,741	43,902
Total receipts	-	1,416,792	901,571	461,989	565,729	234,151	118,044	192,757	1,317	10,779	1,741	43,902
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	7,902	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,416,792	901,571	461,989	565,138	234,151	118,044	192,757	1,317	10,779	1,741	43,902
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,902	1,416,792	901,571	461,989	565,138	234,151	118,044	192,757	1,317	10,779	1,741	43,902
Excess (deficiency) of receipts over disbursements	(7,902)	-	-	-	591	-	-	-	-	-	-	-
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	(7,902)	-	-	-	591	-	-	-	-	-	-	-
Cash and investments - ending	\$ (7,902)	\$ -	\$ -	\$ -	\$ 1,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

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

	Voluntary Perf Deductions	Adm - Preschool Tuition	Wage Garnishment	Child Support	Criminal History Check	Employee Bus Drivers	Employee	Health Insurance Section 125	Vision Insurance Section 125	Dental Insurance Section 125	Unreimbursed Medical Sect 125	Hsa American Fidelity S125
Cash and investments - beginning	\$ -	\$ 7,139	\$ -	\$ -	\$ 7,664	\$ 196	\$ 1,401	\$ 34,917	\$ 2,379	\$ 5,704	\$ 125	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	4,623	5,357	22,238	14,867	-	-	-	909,284	44,342	171,504	53,910	51,753
Total receipts	4,623	5,357	22,238	14,867	-	-	-	909,284	44,342	171,504	53,910	51,753
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	4,623	7,545	22,238	14,867	4,424	-	21	926,618	44,342	171,504	53,910	51,753
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,623	7,545	22,238	14,867	4,424	-	21	926,618	44,342	171,504	53,910	51,753
Excess (deficiency) of receipts over disbursements	-	(2,188)	-	-	(4,424)	-	(21)	(17,334)	-	-	-	-
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	-	(2,188)	-	-	(4,424)	-	(21)	(17,334)	-	-	-	-
Cash and investments - ending	\$ -	\$ 4,951	\$ -	\$ -	\$ 3,240	\$ 196	\$ 1,380	\$ 17,583	\$ 2,379	\$ 5,704	\$ 125	\$ -

(Continued)

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

	Hsa Tcu S125	Cancer Aflac Sec.125	Cancer Ins. American Fid S125	Prepaid School Lunch Accounts	American Fidelity Umed Distribution	Adminstrative Fee (Garnishments)	Aul Life Insuance	Non Reimbursable Sales Tax	New Ljh Project	New Tech Reimbursments	Staff Dev Classes (IUNW)
Cash and investments - beginning	\$ -	\$ 43	\$ 1,830	\$ 23,561	\$ 212	\$ 567	\$ 39	\$ 1	\$ 50	\$ 604	\$ 1,117
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	64,314	1,710	128,973	211,582	61,300	-	8,350	36	184,250	-	-
Total receipts	64,314	1,710	128,973	211,582	61,300	-	8,350	36	184,250	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	64,314	1,643	120,288	195,467	57,161	-	8,180	36	213,127	604	1,117
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	64,314	1,643	120,288	195,467	57,161	-	8,180	36	213,127	604	1,117
Excess (deficiency) of receipts over disbursements	-	67	8,685	16,115	4,139	-	170	-	(28,877)	(604)	(1,117)
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	-	67	8,685	16,115	4,139	-	170	-	(28,877)	(604)	(1,117)
Cash and investments - ending	\$ -	\$ 110	\$ 10,515	\$ 39,676	\$ 4,351	\$ 567	\$ 209	\$ 1	\$ (28,827)	\$ -	\$ -

(Continued)

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

	CPF Sound System Refund Acct	Fitness Forum/Lifeplex Deduct	Eca Subs	Apple Damage/Replace ment	Pcg - (Inmac)	Adult Ed Books	Investments	Miscellaneous	Damage To School Property	Eca Purchases	Phs Collections
Cash and investments - beginning	\$ 20,993	\$ -	\$ (1,886)	\$ 18,074	\$ 139,060	\$ 3,906	\$ -	\$ (1,837)	\$ (1,212)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	7,631	2,354	16,475	51,021	-	8,000,000	16,141	1,171	36,105	386
Total receipts	-	7,631	2,354	16,475	51,021	-	8,000,000	16,141	1,171	36,105	386
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	20,993	7,631	576	-	38,467	3,906	8,000,000	14,399	-	36,105	386
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	20,993	7,631	576	-	38,467	3,906	8,000,000	14,399	-	36,105	386
Excess (deficiency) of receipts over disbursements	(20,993)	-	1,778	16,475	12,554	(3,906)	-	1,742	1,171	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(20,993)	-	1,778	16,475	12,554	(3,906)	-	1,742	1,171	-	-
Cash and investments - ending	\$ -	\$ -	\$ (108)	\$ 34,549	\$ 151,614	\$ -	\$ -	\$ (95)	\$ (41)	\$ -	\$ -

(Continued)

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

	Wireless Internet Tower	CIG - Equi Conf	Memorial	Parapro Professional	Vehicle Fringe Benefit	Paid Life Insurance	Media - Damaged/Missin g Books	Group Insurance Retired Empl.	Ltd - Administrators	Vocational - Precision Machining	Totals
Cash and investments - beginning	\$ 104	\$ 1,221	\$ 170	\$ (161)	\$ 287	\$ (21)	\$ 26,187	\$ 23,201	\$ -	\$ -	\$ 11,814,709
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	13,031,252
Intermediate sources	-	-	-	-	-	-	-	-	-	-	2,011
State sources	-	-	-	-	-	-	-	-	-	-	23,785,480
Federal sources	-	-	-	-	-	-	-	-	-	-	3,113,053
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	441	1,037	21	295	211,098	4,291	4,532	14,395,029
Total receipts	-	-	-	441	1,037	21	295	211,098	4,291	4,532	54,326,825
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	16,433,856
Support services	-	-	-	-	-	-	-	-	-	-	13,749,659
Noninstructional services	-	-	-	-	-	-	-	-	-	-	1,874,861
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	1,290,211
Debt services	-	-	-	-	-	-	-	-	-	-	5,658,674
Nonprogrammed charges	-	1,221	-	165	240	-	6,231	203,243	4,291	4,532	14,260,849
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,221	-	165	240	-	6,231	203,243	4,291	4,532	53,268,110
Excess (deficiency) of receipts over disbursements	-	(1,221)	-	276	797	21	(5,936)	7,855	-	-	1,058,715
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	483,376
Transfers in	-	-	-	-	-	-	-	-	-	-	3,351,212
Transfers out	-	-	-	-	-	-	-	-	-	-	(3,351,213)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	483,375
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,221)	-	276	797	21	(5,936)	7,855	-	-	1,542,090
Cash and investments - ending	\$ 104	\$ -	\$ 170	\$ 115	\$ 1,084	\$ -	\$ 20,251	\$ 31,056	\$ -	\$ -	\$ 13,356,799

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

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	School Lunch	Curricular Materials Rental	Levy Excess	Jesse - Special Ed Coop - Gen	Jesse - Scholarship
Cash and investments - beginning	\$ 5,325,740	\$ 726,443	\$ 156,534	\$ 1,899,891	\$ 1,487,852	\$ 13,192	\$ 365,794	\$ 1,198,040	\$ 2	\$ 566,602	\$ 1,622
Receipts:											
Local sources	184,957	6,128,410	233,363	5,006,177	-	-	76,181	192,933	-	1,390,798	-
Intermediate sources	99	-	-	99	-	-	-	-	-	-	-
State sources	22,940,556	-	-	-	-	-	17,012	139,971	-	159,244	-
Federal sources	-	-	-	-	-	-	1,468,188	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	70,136	-	-	13,489	-	-	-	-
Total receipts	23,125,612	6,128,410	233,363	5,076,412	-	-	1,574,870	332,904	-	1,550,042	-
Disbursements:											
Instruction	13,536,221	-	-	-	-	-	-	-	-	711,262	-
Support services	5,059,852	-	-	6,840,185	-	10,123	-	865,363	-	911,274	500
Noninstructional services	338,532	-	-	1,099	-	-	1,466,084	-	-	-	-
Facilities acquisition and construction	-	-	-	827,458	-	-	-	-	-	-	-
Debt services	-	5,599,318	294,640	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,934,605	5,599,318	294,640	7,668,742	-	10,123	1,466,084	865,363	-	1,622,536	500
Excess (deficiency) of receipts over disbursements	4,191,007	529,092	(61,277)	(2,592,330)	-	(10,123)	108,786	(532,459)	-	(72,494)	(500)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	9,122	-	-	2,799,996	-	-	-	462,315	-	-	-
Transfers out	(2,799,996)	(462,315)	-	-	-	-	(120,000)	-	-	-	-
Total other financing sources (uses)	(2,790,874)	(462,315)	-	2,799,996	-	-	(120,000)	462,315	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,400,133	66,777	(61,277)	207,666	-	(10,123)	(11,214)	(70,144)	-	(72,494)	(500)
Cash and investments - ending	\$ 6,725,873	\$ 793,220	\$ 95,257	\$ 2,107,557	\$ 1,487,852	\$ 3,069	\$ 354,580	\$ 1,127,896	\$ 2	\$ 494,108	\$ 1,122

(Continued)

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

	Jesse - Autism Resources	Jesse - Misc	Jesse - Building	Ncavc - Vocational/Cte Program	Regional Service Center(Niesc)	Northwest	Niesc - Vol/Distance Learning	Niesc - Digitarium	Niesc - Rainy Day	Niesc - School Nutritionist	Niesc - Prof Development	Educational License Plates
Cash and investments - beginning	\$ 168	\$ 22,506	\$ 68,237	\$ 123,233	\$ 709,649	\$ 19,459	\$ -	\$ 60	\$ 80,598	\$ 1,586	\$ 60,812	\$ 38
Receipts:												
Local sources	-	-	-	178,501	627,573	60,998	-	120	-	89,906	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	169
State sources	-	-	-	-	3,191	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,240	-	24,465	4,785	-	-	-	-	-	36,279	-
Total receipts	-	1,240	-	202,966	635,549	60,998	-	120	-	89,906	36,279	169
Disbursements:												
Instruction	-	-	-	223,599	-	-	-	-	-	-	-	-
Support services	-	-	-	25	611,588	4,980	-	-	-	91,960	16,873	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	207
Facilities acquisition and construction	-	-	57,583	-	-	-	-	-	35,000	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	57,583	223,624	611,588	4,980	-	-	35,000	91,960	16,873	207
Excess (deficiency) of receipts over disbursements	-	1,240	(57,583)	(20,658)	23,961	56,018	-	120	(35,000)	(2,054)	19,406	(38)
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	-	1,240	(57,583)	(20,658)	23,961	56,018	-	120	(35,000)	(2,054)	19,406	(38)
Cash and investments - ending	\$ 168	\$ 23,746	\$ 10,654	\$ 102,575	\$ 733,610	\$ 75,477	\$ -	\$ 180	\$ 45,598	\$ (468)	\$ 80,218	\$ -

(Continued)

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

	Alumni Association	Miscellaneous	Riv - 3M Robotics 2016	Ag Corteva Case Implementation Grant	Soccerplex Donations	Phs - Mccf Drug Free 2020	New Tech Donation	Mccf - Uw Get Schooled/Jr Grant	Jef - 3M Robotics Donation 16	Robert P Pickell Music	Robert Pickell Music Grant 2019	Donation From Friends Of Plymouth School
Cash and investments - beginning	\$ 19	\$ 24,763	\$ 1,569	\$ 1,000	\$ 12,615	\$ 3,500	\$ 101,991	\$ -	\$ 1,233	\$ 22	\$ 164	\$ 4,326
Receipts:												
Local sources	-	-	-	-	20,000	-	-	7,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	20,000	-	-	7,000	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	11	75	404
Support services	-	6,690	-	-	-	3,349	8,500	6,500	-	-	-	-
Noninstructional services	-	-	-	-	3,282	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	6,690	-	-	3,282	3,349	8,500	6,500	-	11	75	404
Excess (deficiency) of receipts over disbursements	-	(6,690)	-	-	16,718	(3,349)	(8,500)	500	-	(11)	(75)	(404)
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(6,690)	-	-	16,718	(3,349)	(8,500)	500	-	(11)	(75)	(404)
Cash and investments - ending	\$ 19	\$ 18,073	\$ 1,569	\$ 1,000	\$ 29,333	\$ 151	\$ 93,491	\$ 500	\$ 1,233	\$ 11	\$ 89	\$ 3,922

(Continued)

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

	2020 Robert Pickell Elem Music Educ	Ad Ed - United Way (Testing)	Phs - Drug Free Mcllc 2019	2020-2022 Gene Haas Scholarship	Phs - Purdue Inmac Grant 2018	2019 Gene Haas Foundation (Scholarship)	Mccf - Drones	Formative Assessment	Special Education Excess Costs	Adult Education State	Abe State 2020- 2021	Abe Corrections State 2020-2021
Cash and investments - beginning	\$ 300	\$ 1,089	\$ 241	\$ -	\$ 786	\$ 12,500	\$ -	\$ 13,490	\$ -	\$ (1,010)	\$ -	\$ -
Receipts:												
Local sources	300	1,238	3,000	10,000	-	-	2,300	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	29,927	308,912	6,235	39,187	959
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	300	1,238	3,000	10,000	-	-	2,300	29,927	308,912	6,235	39,187	959
Disbursements:												
Instruction	74	19	-	-	-	-	1,468	34,466	308,912	5,225	45,340	1,395
Support services	-	1,595	241	-	-	5,507	-	-	-	-	9,543	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	74	1,614	241	-	-	5,507	1,468	34,466	308,912	5,225	54,883	1,395
Excess (deficiency) of receipts over disbursements	226	(376)	2,759	10,000	-	(5,507)	832	(4,539)	-	1,010	(15,696)	(436)
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	226	(376)	2,759	10,000	-	(5,507)	832	(4,539)	-	1,010	(15,696)	(436)
Cash and investments - ending	\$ 526	\$ 713	\$ 3,000	\$ 10,000	\$ 786	\$ 6,993	\$ 832	\$ 8,951	\$ -	\$ -	\$ (15,696)	\$ (436)

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	Medicaid - State	Secured Schools Safety Grant	2019-2020 Alternative Ed Grant (Earned 2	Alternative Education (2020-2021)	2019-2020 Early Literacy Grant	Early Intervention Grant 2020-2021	Nesp 2020-2021	Non-English Speaking Fy 2019-2020	Career And Technical Performance Grant	High Ability Students	State Connectivity Grant	Title I 2019-2020
Cash and investments - beginning	\$ 5,094	\$ -	\$ 1,294	\$ -	\$ 4,265	\$ -	\$ -	\$ 32,472	\$ 392	\$ 38,301	\$ 1,613	\$ (48,196)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	10,616	22,388	-	8,681	-	8,697	135,574	-	-	33,992	3,732	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	103,919
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	10,616	22,388	-	8,681	-	8,697	135,574	-	-	33,992	3,732	103,919
Disbursements:												
Instruction	-	-	1,294	7,314	4,265	8,697	100,091	28,889	392	63,420	-	54,663
Support services	-	22,388	-	-	-	-	-	-	-	-	5,345	139
Noninstructional services	-	-	-	-	-	-	-	3,583	-	-	-	921
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	22,388	1,294	7,314	4,265	8,697	100,091	32,472	392	63,420	5,345	55,723
Excess (deficiency) of receipts over disbursements	10,616	-	(1,294)	1,367	(4,265)	-	35,483	(32,472)	(392)	(29,428)	(1,613)	48,196
Other financing sources (uses)												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(9,122)	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(9,122)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,494	-	(1,294)	1,367	(4,265)	-	35,483	(32,472)	(392)	(29,428)	(1,613)	48,196
Cash and investments - ending	\$ 6,588	\$ -	\$ -	\$ 1,367	\$ -	\$ -	\$ 35,483	\$ -	\$ -	\$ 8,873	\$ -	\$ -

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

	Title I 2020-2021	Title I Part D 2019-2020	Title I Part D 2020-2021	Title I Sig 2019-2020	Title I Sig - 2020-2021	2019-2020 Title I Part C	Title I Part C Migrant 2020-2021	Sp Ed 611 Fy 2019 (2018 2020)	Special Ed (611) 2019-2021 Fy2020	Sped (611) Grant 2020-2022	Spec Ed Preschool (619) 2019 2021
Cash and investments - beginning	\$ -	\$ (10,381)	\$ -	\$ 138	\$ -	\$ (787)	\$ -	\$ (3,876)	\$ (52,025)	\$ -	\$ (2,261)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	513,576	27,627	979	44,989	20,500	1,184	6,292	11,533	266,862	476,338	8,211
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	513,576	27,627	979	44,989	20,500	1,184	6,292	11,533	266,862	476,338	8,211
Disbursements:											
Instruction	512,615	17,246	4,560	-	-	397	6,904	-	214,837	569,372	5,950
Support services	47,456	-	-	45,127	20,500	-	-	7,657	-	54,488	-
Noninstructional services	4,488	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	564,559	17,246	4,560	45,127	20,500	397	6,904	7,657	214,837	623,860	5,950
Excess (deficiency) of receipts over disbursements	(50,983)	10,381	(3,581)	(138)	-	787	(612)	3,876	52,025	(147,522)	2,261
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	(50,983)	10,381	(3,581)	(138)	-	787	(612)	3,876	52,025	(147,522)	2,261
Cash and investments - ending	\$ (50,983)	\$ -	\$ (3,581)	\$ -	\$ -	\$ -	\$ (612)	\$ -	\$ -	\$ (147,522)	\$ -

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

	2019-2020									2019-2020 Cte	
	Sped Preschool (619) 2020-2021	Federal Adult Ed Program Adult Basic Education	2019-2020 Adult Ed Fed let	let Federal 2020- 2021 (Abe)	2019-2020 Adult Ed Fed Wei	Wei Federal (Abe) 2020-2021	Title Iv 2018 2020	Title Iv (2019- 2021)	Title Iv 2020- 2022	Carl Perkins Grant	Cte Perkins Grant 2020-2021
Cash and investments - beginning	\$ -	\$ (9,189)	\$ (1,850)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	108,961	22,770	9,949	3,726	4,300	7,407	998	53,037	3,500	53,447	171,842
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	108,961	22,770	9,949	3,726	4,300	7,407	998	53,037	3,500	53,447	171,842
Disbursements:											
Instruction	25,299	11,542	6,223	2,716	4,300	6,762	-	21,766	3,500	53,447	182,138
Support services	-	2,039	1,876	1,010	-	2,018	998	31,271	-	-	674
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	25,299	13,581	8,099	3,726	4,300	8,780	998	53,037	3,500	53,447	182,812
Excess (deficiency) of receipts over disbursements	83,662	9,189	1,850	-	-	(1,373)	-	-	-	-	(10,970)
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	83,662	9,189	1,850	-	-	(1,373)	-	-	-	-	(10,970)
Cash and investments - ending	\$ 83,662	\$ -	\$ -	\$ -	\$ -	\$ (1,373)	\$ -	\$ -	\$ -	\$ -	\$ (10,970)

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PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	Cte Assessment Grant 2019- 2020	Perkins Assessment Grant 2020-2021	Perkins Cte Covid-19 Assistance Grant	Medicaid - Federal	Ttl li A 2020- 2022 Ffy 2020	Title li A 2018 2020 Grant	Title li A Ffy 2019 (2019- 2021)	Title lii 2018 2020	Title lii 2019- 2021	Title lii 2020- 2022	ESSER II
Cash and investments - beginning	\$ (500)	\$ -	\$ -	\$ 110,732	\$ -	\$ (5,649)	\$ -	\$ (1,224)	\$ (2,841)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	258,351	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	500	540	6,656	56,947	11,765	44,010	76,903	1,224	23,719	24,034	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	150,851	-	-	-	-	-	-	-
Total receipts	500	540	6,656	466,149	11,765	44,010	76,903	1,224	23,719	24,034	-
Disbursements:											
Instruction	-	7,700	7,679	11,853	-	-	-	-	20,923	27,708	-
Support services	-	-	-	56,392	12,346	38,361	81,122	-	1,418	-	693
Noninstructional services	-	-	-	-	-	-	-	-	-	1	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	194,270	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	7,700	7,679	262,515	12,346	38,361	81,122	-	22,341	27,709	693
Excess (deficiency) of receipts over disbursements	500	(7,160)	(1,023)	203,634	(581)	5,649	(4,219)	1,224	1,378	(3,675)	(693)
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	500	(7,160)	(1,023)	203,634	(581)	5,649	(4,219)	1,224	1,378	(3,675)	(693)
Cash and investments - ending	\$ -	\$ (7,160)	\$ (1,023)	\$ 314,366	\$ (581)	\$ -	\$ (4,219)	\$ -	\$ (1,463)	\$ (3,675)	\$ (693)

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PLYMOUTH COMMUNITY SCHOOL CORPORATION
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 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	ESSER I	Adult Ed Cares Act	Youth Risk Behavior Survey 2021	Federal Tax Deductions	Certified Social Security Ded.	N/C Social Security Deductions	State Tax Deductions	County Local Option Tax Ded.	Annuity-Roth Lincoln Financial	Annuity Lincoln Financial	Change	United Way Deductions
Cash and investments - beginning	\$ (7,902)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,664	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	310,026	1,887	550	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,410,484	917,970	474,241	573,426	238,064	114,508	209,220	1,200	10,293
Total receipts	310,026	1,887	550	1,410,484	917,970	474,241	573,426	238,064	114,508	209,220	1,200	10,293
Disbursements:												
Instruction	133,652	-	-	-	-	-	-	-	-	-	-	-
Support services	201,017	1,887	57	-	-	-	-	-	-	-	1,200	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,410,484	917,970	474,241	575,090	238,064	114,508	209,220	-	10,293
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	334,669	1,887	57	1,410,484	917,970	474,241	575,090	238,064	114,508	209,220	1,200	10,293
Excess (deficiency) of receipts over disbursements	(24,643)	-	493	-	-	-	(1,664)	-	-	-	-	-
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	(24,643)	-	493	-	-	-	(1,664)	-	-	-	-	-
Cash and investments - ending	\$ (32,545)	\$ -	\$ 493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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PLYMOUTH COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	Voluntary Trf Deductions	Professional Dues Teachers	Voluntary Perf Deductions	Adm - Preschool Tuition	Wage Garnishment	Child Support	Criminal History Check	Employee Bus Drivers	Employee	Health Insurance Section 125	Vision Insurance Section 125
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,951	\$ -	\$ -	\$ 3,240	\$ 196	\$ 1,380	\$ 17,583	\$ 2,379
Receipts:											
Local sources	-	-	-	5,125	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,456	47,478	6,486	-	18,167	6,326	-	-	-	868,090	45,118
Total receipts	1,456	47,478	6,486	5,125	18,167	6,326	-	-	-	868,090	45,118
Disbursements:											
Instruction	-	-	-	877	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,456	47,478	6,486	-	18,167	6,326	329	-	67	870,471	43,639
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,456	47,478	6,486	877	18,167	6,326	329	-	67	870,471	43,639
Excess (deficiency) of receipts over disbursements	-	-	-	4,248	-	-	(329)	-	(67)	(2,381)	1,479
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	4,248	-	-	(329)	-	(67)	(2,381)	1,479
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 9,199	\$ -	\$ -	\$ 2,911	\$ 196	\$ 1,313	\$ 15,202	\$ 3,858

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

	Dental Insurance Section 125	Unreimbursed Medical Sect 125	Hsa American Fidelity S125	Hsa Tcu S125	Cancer Aflac Sec.125	Cancer Ins. American Fid S125	Prepaid School Lunch Accounts	American Fidelity Umed Distribution	Adminstrative Fee (Garnishments)	Aul Life Insuance	Non Reimbursable Sales Tax
Cash and investments - beginning	\$ 5,704	\$ 125	\$ -	\$ -	\$ 110	\$ 10,515	\$ 39,676	\$ 4,351	\$ 567	\$ 209	\$ 1
Receipts:											
Local sources	-	-	-	-	-	-	534	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	162,250	53,290	66,587	58,800	1,197	145,627	73,737	64,911	2,357	7,939	54
Total receipts	162,250	53,290	66,587	58,800	1,197	145,627	74,271	64,911	2,357	7,939	54
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	41	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	74,208	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	165,076	53,290	66,587	58,800	1,304	154,312	-	69,262	2,357	7,904	62
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	165,076	53,290	66,587	58,800	1,304	154,312	74,249	69,262	2,357	7,904	62
Excess (deficiency) of receipts over disbursements	(2,826)	-	-	-	(107)	(8,685)	22	(4,351)	-	35	(8)
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	(2,826)	-	-	-	(107)	(8,685)	22	(4,351)	-	35	(8)
Cash and investments - ending	\$ 2,878	\$ 125	\$ -	\$ -	\$ 3	\$ 1,830	\$ 39,698	\$ -	\$ 567	\$ 244	\$ (7)

(Continued)

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

	New Ljh Project	Fitness Forum/Lifeplex Deduct	Eca Subs	Apple Damage/Replacement	Pcg - (Inmac)	Investments	Miscellaneous	Damage To School Property	Eca Purchases	Phs Collections	Wireless Internet Tower
Cash and investments - beginning	\$ (28,827)	\$ -	\$ (108)	\$ 34,549	\$ 151,614	\$ -	\$ (95)	\$ (41)	\$ -	\$ -	\$ 104
Receipts:											
Local sources	193,304	-	808	-	-	-	6,000	-	-	85	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	4,891	-	16,652	-	8,000,000	168	41	36,578	-	-
Total receipts	193,304	4,891	808	16,652	-	8,000,000	6,168	41	36,578	85	-
Disbursements:											
Instruction	3,990	-	796	-	-	-	-	-	14,123	-	-
Support services	143,228	-	-	4,450	763	-	6,073	-	15,545	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	27,363	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	4,891	-	-	-	8,000,000	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	174,581	4,891	796	4,450	763	8,000,000	6,073	-	29,668	-	-
Excess (deficiency) of receipts over disbursements	18,723	-	12	12,202	(763)	-	95	41	6,910	85	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(150,851)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(150,851)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	18,723	-	12	12,202	(151,614)	-	95	41	6,910	85	-
Cash and investments - ending	\$ (10,104)	\$ -	\$ (96)	\$ 46,751	\$ -	\$ -	\$ -	\$ -	\$ 6,910	\$ 85	\$ 104

(Continued)

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

	Memorial	Parapro Professional	Vehicle Fringe Benefit	Media - Damaged/Missing Books	Group Insurance Retired Empl.	Ltd - Administrators	Vocational - Precision Machining	Cte Textbooks	Fema	Totals
Cash and investments - beginning	\$ 170	\$ 115	\$ 1,084	\$ 20,251	\$ 31,056	\$ -	\$ -	\$ -	\$ -	\$ 13,356,799
Receipts:										
Local sources	-	-	-	16	-	-	-	-	-	14,677,978
Intermediate sources	-	-	-	-	-	-	-	-	-	367
State sources	-	-	-	-	-	-	-	-	-	23,868,874
Federal sources	-	-	-	-	-	-	-	-	-	3,948,896
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	80	1,211	1,110	139,194	6,020	778	17,926	-	14,105,170
Total receipts	-	80	1,211	1,126	139,194	6,020	778	17,926	-	56,601,285
Disbursements:										
Instruction	-	-	-	-	-	-	18	-	-	17,016,389
Support services	-	-	-	1,093	-	-	-	19,851	5,100	15,288,230
Noninstructional services	-	-	-	-	-	-	-	-	-	1,818,238
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	1,021,612
Debt services	-	-	-	-	-	-	-	-	-	6,088,228
Nonprogrammed charges	-	440	1,016	-	150,138	6,020	-	-	-	13,685,748
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	440	1,016	1,093	150,138	6,020	18	19,851	5,100	54,918,445
Excess (deficiency) of receipts over disbursements	-	(360)	195	33	(10,944)	-	760	(1,925)	(5,100)	1,682,840
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	3,271,433
Transfers out	-	-	-	-	-	-	-	-	-	(3,542,284)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(270,851)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(360)	195	33	(10,944)	-	760	(1,925)	(5,100)	1,411,989
Cash and investments - ending	\$ 170	\$ (245)	\$ 1,279	\$ 20,284	\$ 20,112	\$ -	\$ 760	\$ (1,925)	\$ (5,100)	\$ 14,768,788

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 178,376	\$ 300,005

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2021

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Ad Valorem Property Tax First Mortgage Bonds Series 2018	Construction of new jr. high school and renovations to existing school buildings; redeem 2017 BANs	\$ 2,625,500	6/30/2019	6/30/2038
Apple Computer Lease Purchase - 2019	Purchase iPads for K-12	605,857	4/22/2019	4/22/2022
First Mortgage Bonds Series 2010	Qualified School Construction Bonds	<u>1,808,816</u>	12/9/2010	1/1/2023
Total governmental activities		<u>5,040,173</u>		
Total of annual lease payments		<u>\$ 5,040,173</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General Obligation Bonds	2004 Pension Bonds	\$ 148,390	\$ 148,390
General Obligation Bonds	2013 Series Security Improvements	170,000	171,955
General Obligation Bonds	2017 Series Site Improvements	<u>835,000</u>	<u>869,050</u>
Total governmental activities		<u>1,153,390</u>	<u>1,189,395</u>
Totals		<u>\$ 1,153,390</u>	<u>\$ 1,189,395</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF CAPITAL ASSETS
June 30, 2021

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	\$ 405,200
Buildings	115,010,005
Improvements other than buildings	2,064,242
Machinery, equipment, and vehicles	<u>8,949,686</u>
 Total governmental activities	 <u>126,429,133</u>
 Total capital assets	 <u>\$ 126,429,133</u>

PLYMOUTH COMMUNITY SCHOOL CORPORATION
STATE REPORTING INFORMATION (Unaudited)
July 1, 2019 - June 30, 2021

Financial Statement and Accompanying Notes:

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

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

Indiana Department of Education Reporting:

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

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

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards 6-30-2020 to 6-30-2021
<u>Department of Agriculture</u>						
Child Nutrition Cluster						
Food & Nutrition Service/ School Breakfast Program	Indiana Department of Education					
School Breakfast Program		10.553	FY2020, FY2021	\$ 172,944	\$ 294,176	\$ 467,120
National School Lunch Program		10.555	FY2020, FY2021	780,074	1,122,139	1,902,213
Commodities		10.555	FY2020, FY2021	145,496	165,534	311,030
Summer Food Services		10.559	FY2020, FY2021	112,689	51,873	164,562
Total - Child Nutrition Cluster				<u>1,211,203</u>	<u>1,633,722</u>	<u>2,844,925</u>
Total - Department of Agriculture				<u>1,211,203</u>	<u>1,633,722</u>	<u>2,844,925</u>
<u>Department of Treasury</u>						
COVID-19 Coronavirus Relief Fund Adult Education CARES Act	Indiana Department of Education	21.019	44583	-	1,887	1,887
Total - Department of the Treasury				<u>-</u>	<u>1,887</u>	<u>1,887</u>
<u>Department of Education</u>						
Special Education Cluster(IDEA)						
Special Education Grants to States						
Special Ed-Part B	Indiana Department of Education	84.027	19611-030-PN01	318,076	11,533	329,609
Special Ed-Part B		84.027	20611-030-PN01	532,480	266,862	799,342
Special Ed-Part B		84.027	21611-030-PN01	-	476,338	476,338
Total - Special Education Grants to States				<u>850,556</u>	<u>754,733</u>	<u>1,605,289</u>
Special Education Preschool Grants						
Special Ed Preschool	Indiana Department of Education	84.173	19619-030-PN01	9,393	108,961	118,354
Special Ed Preschool		84.173	20619-030-PN01	20,757	8,211	28,968
Total - Special Education Preschool Grants				<u>30,150</u>	<u>117,172</u>	<u>147,322</u>
Total - Special Education Cluster(IDEA)				<u>880,706</u>	<u>871,905</u>	<u>1,752,611</u>
Adult Education - Basic Grants to States						
Adult Education Federal	Indiana Department of Education	84.002	AE20836	-	11,133	11,133
Adult Education Federal		84.002	AE8836	4,968	46,380	51,348
Adult Education Federal		84.002	AE9836	50,714	37,019	87,733
Total - Adult Education - Basic Grants to State				<u>55,682</u>	<u>94,532</u>	<u>150,214</u>

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards 6-30-2020 to 6-30-2021
Title I Grants to Local Educational Agencies						
	Indiana Department of Education					
Title I, Part A		84.010	S010A170014	\$ 143,042	\$ -	\$ 143,042
Title I, Part A		84.010	S010A180014	250	-	250
Title I, Part A		84.010	S010A190014	424,127	103,919	528,046
Title I, Part A		84.010	S010A200014	-	513,576	513,576
Total - Title I Grants to Local Educational Agencies				<u>567,419</u>	<u>617,495</u>	<u>1,184,914</u>
Migrant Education State Grant Program						
	South Bend Community School Corporation					
Title I Part C 2017-2019		84.011	38217-005-PNO1	1,330	-	1,330
Title I Part C - Migrant 2019-2020		84.011	38219-005-PNO1	7,512	1,184	8,696
Title I Part C Migrant 2020-2021		84.011	38220-005-PNO1	-	6,292	6,292
Total - Migrant Education State Grant Program				<u>8,842</u>	<u>7,476</u>	<u>16,318</u>
Title I State Agency Program for Neglected and Delinquent Children and Youth						
	Indiana Department of Education					
Title I, Part D		84.013	S010A180014	36,075	-	36,075
Title I, Part D		84.013	S010A190014	5,750	27,627	33,377
Total - Title I State Agency Program for Neglected and Delinquent Children and Youth				<u>41,825</u>	<u>27,627</u>	<u>69,452</u>
Career and Technical Education - Basic Grants to State						
	Indiana Department of Education					
Career & Technical Education SY 2018-2019		84.048	18-4700-4345	38,828	-	38,828
Career and Technical Education Summer Expansion Program		84.048	19A-4700-5485	6,555	-	6,555
Career and Technical Education SY 2019-2020		84.048	20-0512-5485	167,834	53,947	221,781
Career and Technical Education Assessment Grant 2020-2021		84.048	21-0512-A011	-	540	540
Career and Technical Education Leadership Grant 2020-2021		84.048	21-0512-C011	-	6,656	6,656
Career and Technical Education SY 2020-2021		84.048	21-05412-5485	-	171,842	171,842
Total - Career and Technical Education - Basic Grants to State				<u>213,217</u>	<u>232,985</u>	<u>446,202</u>
English Language Acquisition State Grants						
	Indiana Department of Education					
Title III Part A		84.365	S365A170014	9,471	-	9,471
Title III Part A		84.365	S365A180014	22,076	1,225	23,301
Title III Part A		84.365	S365A190014	19,464	23,719	43,183
Title III Part A		84.365	S365A200014	-	24,034	24,034
Total - English Language Acquisition State Grants				<u>51,011</u>	<u>48,978</u>	<u>99,989</u>

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period July 1, 2019 through June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards 6-30-2020 to 6-30-2021
Title II Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II A FFY 2017		84.367	S367A170013	\$ 65,194	\$ -	\$ 65,194
Title II A 2018-2020		84.367	S367A180013	60,765	44,010	104,775
Title II A FFY 2019		84.367	S367A190013	-	76,903	76,903
Title II A FFY 2020		84.367	S367A200013	-	11,765	11,765
Total - Title II Supporting Effective Instruction State Grants				<u>125,959</u>	<u>132,678</u>	<u>258,637</u>
Title IV Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV Part A 2017 2019		84.424	S424A170015	73,838	-	73,838
TITLE IV PART A 2018-2020		84.424	S424A180015	1,764	998	2,762
Title IV Part A 2019-2021		84.424	S424A190015	600	53,037	53,637
Title IV Part A 2020-2022		84.424	S424A200015	-	3,500	3,500
Total - Title IV Student Support and Academic Enrichment Program				<u>76,202</u>	<u>57,535</u>	<u>133,737</u>
COVID-19 Education Stabilization Fund	Indiana Department of Education					
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	-	310,026	310,026
Total - COVID-19 Education Stabilization Fund				<u>-</u>	<u>310,026</u>	<u>310,026</u>
Total - Department of Education				<u>2,020,863</u>	<u>2,401,237</u>	<u>4,422,100</u>
<u>Department of Health and Human Services</u>						
Medicaid Cluster	Indiana Department of Education					
Medical Assistance Program		93.778	FY2020, FY2021	82,493	97,113	179,606
Total - Medicaid Cluster				<u>82,493</u>	<u>97,113</u>	<u>179,606</u>
Cooperative Agreements to Promote Adolescent Health	Indiana State Department of Health					
Youth Risk Behavior Survey		93.079	FY2020, FY2021	-	550	550
Total - Cooperative Agreements to Promote Adolescent Health				<u>-</u>	<u>550</u>	<u>550</u>
Total - Department of Health and Human Services				<u>82,493</u>	<u>97,663</u>	<u>180,156</u>
<u>Social Security Administration</u>						
Disability Insurance/SSI Cluster						
Social Security Disability Insurance	Indiana Family and					
Disability Determination	Social Services Administration	96.001	FY2020, FY2021	56	28	84
Total - Social Security Administration				<u>56</u>	<u>28</u>	<u>84</u>
Total federal awards expended				<u>\$ 3,314,615</u>	<u>\$ 4,134,537</u>	<u>\$ 7,449,152</u>

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2019 to June 30, 2021

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

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

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

B. Other Significant Accounting Policies

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

NOTE 2 - INDIRECT COST RATE

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

NOTE 3 - OTHER INFORMATION

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

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

Those Charged with Governance
Plymouth Community School Corporation
Marshall County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Plymouth Community School Corporation ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2021 and for the period July 1, 2019 to June 30, 2021 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated March 16, 2023.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2021-001 that we consider to be a material weakness.

(Continued)

Compliance and Other Matters

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

School Corporation's Responses to Finding

The School Corporation's response to the finding identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 16, 2023

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

Those Charged with Governance
Plymouth Community School Corporation
Marshall County, Indiana

Report on Compliance for Each Major Federal Program

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

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

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

(Continued)

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-005 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-002, 2021-003, and 2021-004 to be significant deficiencies.

The School Corporation's responses to the internal control over compliance findings identified in our audit are described in the accompanying *Schedule of Findings and Questioned Costs*. The School Corporation's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Crowe LLP
Crowe LLP

Indianapolis, Indiana
March 16, 2023

PLYMOUTH COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2019 to June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statement

Type of auditor’s report issued	Adverse as to GAAP, Unmodified as to regulatory basis		
Internal control over financial reporting			
Material weakness(es) identified?	<u> X </u>	Yes	_____ No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	<u> X </u> None Reported
Noncompliance material to financial statement noted?	_____	Yes	<u> X </u> No

Federal Awards

Internal control over major programs			
Material weakness(es) identified?	<u> X </u>	Yes	_____ No
Significant deficiencies identified not considered to be material weaknesses?	<u> X </u>	Yes	_____ None Reported
Type of auditor’s report issued on compliance for major programs	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	<u> X </u>	Yes	_____ No

Identification of major programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.010	Title I Grants to Local Educational Agencies
84.425D	COVID-19 Education Stabilization Fund

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

Auditee qualified as low-risk auditee?	_____	Yes	<u> X </u>	No
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(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section II – Financial Statement Findings

FINDING 2021-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness

Criteria: The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . . There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduce here for reference purposes:
. . .

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

(1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section II – Financial Statement Findings (Continued)

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

(3) Provide total Federal awards expended for each individual Federal program and the assistance listing number (ALN) or other identifying number when the ALN information is not available. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

(5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

(6) Include notes that describe that significant accounting policies used in preparing the schedule and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs."

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Cause: Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Context: The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the gross overstatement on the SEFA of \$375,888, the gross understatement of \$44,355, and the net overstatement of the total federal awards expended on the SEFA by \$331,533 for the period July 1, 2019, through June 30, 2021:

1. The Adult Education Basic Grants to States (84.002) expenditures were understated by \$44,355
2. The Career and Technical Education Basic Grants to States (84.048) expenditures were overstated by \$6,000
3. The Social Security Disability Insurance Disability Determination (96.001) expenditures were overstated by \$398
4. The Medicaid Cluster (93.778) expenditures were overstated by \$369,490

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above.

Effect: Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the Context section.

Identification as a repeat finding, if applicable: This is a repeat finding from the immediately prior audit. The prior finding number was 2019-001.

Recommendation: We recommended that the School Corporation's management establish a formal review over the SEFA to ensure amounts reported are accurate. The School Corporation should establish a documented, secondary review to ensure the amounts reported on the SEFA agree to the supporting federal receipt fund ledger detail.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section III – Federal Award Findings and Questioned Costs

FINDING 2021-002

Information on the federal program:

Subject: Title I Grants to Local Educational Agencies - Internal Controls
Federal Agency: Department of Education
Federal Program: Title I Grants to Local Educational Agencies
Assistance Listing Number: 84.010
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Significant Deficiency

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the reporting compliance requirement.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the reporting requirements.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: There were no questioned costs identified.

Context: There were two final expenditure reports required to be submitted for the audit period. We noted that for the final expenditure report selected for testing, the Business Manager prepared the final expenditure report without a secondary, documented review to ensure the accuracy of the report.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation's management implement a formal, secondary review of the final expenditure report.

Views of Responsible Officials and Planned Corrective Actions: For the views of the responsible officials, refer to the Corrective Action Plan that is part of this report.

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2021-003

Information on the federal program:

Subject: Title I Grants to Local Educational Agencies - Internal Controls
Federal Agency: Department of Education
Federal Program: Title I Grants to Local Educational Agencies
Assistance Listing Number: 84.010
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Earmarking
Audit Finding: Significant Deficiency

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

20 USC 6318(a)(3) states in part:

"(A) In general - Each local educational agency shall reserve at least 1 percent of its allocation under subpart 2 to assist schools to carry out the activities described in this section, except that this subparagraph shall not apply if 1 percent of such agency's allocation under subpart 2 for the fiscal year for which the determination is made is \$5,000 or less. Nothing in this subparagraph shall be construed to limit local educational agencies from reserving more than 1 percent of its allocation under subpart 2 to assist schools to carry out activities described in this section. . . ."

(D) Use of Funds - Funds reserved under subparagraph (A) by a local educational agency shall be used to carry out activities and strategies consistent with the local educational agency's parent and family engagement policy, including not less than 1 of the following:

(i) Supporting schools and nonprofit organizations in providing professional development for local educational agency and school personnel regarding parent and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents and family members.

(ii) Supporting programs that reach parents and family members at home, in the community, and at school.

(iii) Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members.

(iv) Collaborating, or providing subgrants to schools to enable such schools to collaborate, with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement.

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section III – Federal Award Findings and Questioned Costs (Continued)

(v) Engaging in any other activities and strategies that the local educational agency determines are appropriate and consistent with such agency's parent and family engagement policy."

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the earmarking compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above. The School Corporation had no process in place to monitor the progress of the earmarking requirement.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: There were no questioned costs identified.

Context: During the audit period, the earmarking requirement for Parental Involvement was not met for the fiscal year 2019-2020 and 2020-2021 Title I grants, which ended during the audit period. There was \$5,302 disbursed for parental involvement for the 2019-2020 grant. However, per the Title I application, the School Corporation was required to disburse \$5,889 for parental involvement for 2019-2020 grant. There was \$5,435 disbursed for parental involvement for the 2020-2021 grant. However, per the Title I application, the School Corporation was required to disburse \$5,818 for parental involvement for 2020-2021 grant.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommend that the School Corporation establish a formal process to ensure the School Corporation meets the earmarking requirement.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2021-004

Information on the federal program:

Subject: Child Nutrition Cluster - Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Services Assistance Listing Number: 10.553, 10.555, 10.559
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs- Cost Principles
Audit Finding: Significant Deficiency

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs- Cost Principles compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: There were no questioned costs identified.

Context: During testing of the two indirect costs transfers expenditures in the audit period, we noted there was no documented, secondary review of the transfers. Additionally, we noted the indirect cost rate used for the 2019-2020 fiscal year transfer did not agree to the approved Indiana Department of Education (IDOE) rate. However, the School Corporation did not charge the full amount of indirect costs the School Corporation was entitled to based on the correct IDOE rate. Thus, no questioned costs were calculated. The lack of review was isolated to the two indirect costs transfers expenditures. The sample of direct costs expenditures selected for testing had preparer and approver signatures.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to ensure all applications are properly retained.

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section III – Federal Award Findings and Questioned Costs (Continued)

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

FINDING 2021-005

Information on the federal program:

Subject: Child Nutrition Cluster – Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Services
Assistance Listing Number: 10.553, 10.555, 10.559
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.318(a) states: "The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part."

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . ."

(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Procurement compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

(Continued)

PLYMOUTH COMMUNITY SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section III – Federal Award Findings and Questioned Costs (Continued)

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: There were no questioned costs identified.

Context: There were four small purchase method procurements selected for sample testing for the audit period. Two of the procurements were performed by the School Corporation's purchasing cooperative with no issues noted in the procurement and debarment and suspension testing.

For the two small purchase method procurements performed by the School Corporation, we noted that the School Corporation did not obtain three quotes from separate vendors. One procurement was a small purchase method procurement for \$27,127 worth of services in fiscal year 2020 and \$22,624 worth of services in fiscal year 2021. The other procurement was for \$15,418 to install a freezer. Additionally, the School Corporation did not perform a suspension and debarment check on the vendor sampled that was over \$25,000 in fiscal year 2020.

Identification as a repeat finding, if applicable: This is a repeat finding from the immediately prior audit. The prior finding number was 2019-003.

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to ensure that 3 quotes are obtained as required for small purchase method procurements and to ensure the vendors are not debarred or suspended.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.



Administrative Office
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611 Berkley Street • Plymouth, IN 46563

Office of the Superintendent

Finding 2021-001 – Preparation of the Schedule of Expenditures of Federal Awards

Contact Person Responsible for Corrective Action: Valerie Moore
Contact Phone Number: (574)936-3115

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

During the preparation of the Schedule of Expenditures of Federal Awards (SEFA), funds received did not align with reported totals. To rectify these issues moving forward, internal control procedures are being enhanced to incorporate grant administrator review and approval of information reported by the Business Manager for accuracy. Essentially, the Business Manager will prepare the SEFA, and the respective grant administrators (or their assigned designee) will review and approve. By expanding the review of data reported within the SEFA, it is the district's goal to decrease the likelihood for future non-compliance.

Anticipated Completion Date: June 30, 2023



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Office of the Superintendent

Finding 2021-002 – Title I – Reporting

Contact Person Responsible for Corrective Action: Valerie Moore

Contact Phone Number: (574) 936-3115

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

During the preparation of the Title I final expenditure report, oversight of required verification was not identified on the documents retained for reporting purposes. To rectify this item, the Business Manager will enter the information into the final expenditure report, and the grant administrator (or designee) will review the information reported within the final expenditure report to verify accuracy. Upon the grant administrator's (or designee's) approval, the Business Manager will submit the final expenditure report to the applicable agency.

Anticipated Completion Date: June 30, 2023

Our vision is to provide -

Cutting Edge Curriculum . Premier Programs . Caring Community



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Office of the Superintendent

Finding 2021-003 – Title I - Earmarking

Contact Person Responsible for Corrective Action: Valerie Moore
Contact Phone Number: (574) 936-3115

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

During the audit period, sufficient grant budget oversight and internal controls were not in place to ensure the proper utilization of categorical expenditures. To remedy and ensure compliance, the Business Manager will provide the grant administrator (or designee) reports that reflect remaining grant allocations on a monthly basis.

Anticipated Completion Date: March 31, 2023

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Office of the Superintendent

Finding 2021-004 – Child Nutrition Cluster - Activities Allowed or Unallowed,
Allowable Costs- Cost Principles

Contact Person Responsible for Corrective Action: Valerie Moore

Contact Phone Number: (574) 936-3115

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

During the audit period, the district applied for and was provided an indirect cost rate, the instances in which indirect costs were applied was not sufficiently documented. To remedy this finding, the Business Manager will apply the calculations and provide the information to the Food Service Director for review and approval. Upon agreement of the indirect cost rate applied, both the Business Manager and Food Service Director will sign corresponding documents per internal control procedures.

Anticipated Completion Date: June 30, 2023



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Office of the Superintendent

Finding 2021-005 – Child Nutrition Cluster – Procurement and
Suspension and Debarment

Contact Person Responsible for Corrective Action: Valerie Moore

Contact Phone Number: (574) 936-3115

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

During the audit period, two instances were identified in which the proper purchasing procedures were not followed. To address and rectify, the Food Service Director will follow state and federal requirements when securing professional services and equipment for the Food Service program.

During the audit period, documentation that vendors were not suspended and/or debarred was not retained. To address and remedy, the Business Manager (or designee) will ensure proper documentation of verification for vendors is retained.

Anticipated Completion Date: June 30, 2023

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Administrative Office
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Office of the Superintendent

FINDING 2019-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Condition and Context

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

The School Corporation failed to properly review the federal grant information prepared and submitted in the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA, for accuracy prior to submission. Due to the lack of controls, the SEFA presented for audit contained material errors

Status: Not resolved, see finding 2021-001.

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FINDING 2019-002

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY 17-18, FY 18-19

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Eligibility, Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP)

Audit Finding: Material Weakness

Condition and Context

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Eligibility and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

Eligibility

The School Corporation had not designed or implemented adequate internal controls to ensure that the income eligibility guidelines, which automatically determined eligibility based on data input from the application, entered by an outside software company were accurate. The School Corporation used a food management software which updated the eligibility guidelines on an annual basis; they did not perform any procedures to ensure that the updated guidelines were accurate.

Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)

The School Corporation had not designed or implemented adequate internal controls to ensure that verification of free and reduced price applications and any necessary changes to students' eligibility statuses were accurate. During fiscal year 2017-2018, one employee performed the verification of applications and entered the changes to student accounts without evidence of oversight or review.

The lack of controls over eligibility was a systemic issue throughout the audit period. The lack of controls over Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) was isolated to 2017-2018.

Status: Resolved, controls were implemented for the audit period.



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FINDING 2019-003

Subject: Child Nutrition Cluster - Procurement

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY 17-18, FY 18-19

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Findings: Material Weakness, Other Matters

Condition and Context

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the procurement requirements of the Procurement and Suspension and Debarment compliance requirement.

The School Corporation did not comply with the procurement requirements for small purchases. The School Corporation did not obtain price or rate quotes from an adequate number of sources for purchases of goods or services exceeding \$3,500 for fiscal year 2017-2018. They also did not document the rationale for the method of procurement, especially when a noncompetitive proposal method was used.

The lack of controls was a systemic issue throughout the audit period. The noncompliance was limited to 2017-2018.

Status: Not resolved, see finding 2021-005.



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FINDING 2019-004

Subject: Title I Grants to Local Educational Agencies - Internal Controls

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Numbers: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): S010A150014,
S010A170014,
S010A180014

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Annual Report

Card, High School Graduation Rate

Audit Finding: Material Weakness

Condition and Context

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Annual Report Card, High School Graduation Rate compliance requirement.

The School Corporation had not designed or implemented adequate policies and procedures to ensure that reasons for mobility reporting were supported by appropriate documentation.

The lack over controls was isolated to fiscal year 2017-2018.

Status: Resolved, controls were implemented for the audit period.