

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

FINANCIAL STATEMENT AUDIT REPORT

OF

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION

HUNTINGTON COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED
03/28/2023

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|----------------------------------|------------------------------------|--|
| Treasurer | Edette L. Eckert | 07-01-20 to 06-30-23 |
| Superintendent of Schools | Charles D. Daugherty John Trout | 07-01-20 to 07-29-22 07-30-22 to 06-30-23 |
| President of the School Board | Matt J. Roth | 07-01-20 to 06-30-23 |



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

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



Beth Kelley, CPA, CFE
Deputy State Examiner

March 16, 2023

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

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

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

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

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

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

| Fund | Cash and Investments 07-01-20 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-21 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-22 |
|---|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|
| Education | \$ 5,608,467 | \$ 36,378,625 | \$ 28,625,625 | \$ (3,026,366) | \$ 10,335,101 | \$ 37,039,355 | \$ 29,571,011 | \$ (5,000,000) | \$ 12,803,445 |
| Debt Service | 2,434,575 | 6,854,151 | 6,360,540 | - | 2,928,186 | 7,576,506 | 7,304,574 | - | 3,200,118 |
| Operations | 5,088,269 | 10,274,592 | 14,299,254 | 3,000,000 | 4,063,607 | 9,622,430 | 13,753,702 | 5,000,000 | 4,932,335 |
| Local Rainy Day | 1,697,068 | - | - | - | 1,697,068 | - | - | - | 1,697,068 |
| 2020 GOB Construction | - | - | 664,074 | 5,415,110 | 4,751,036 | - | 1,678,961 | - | 3,072,075 |
| School Lunch | 725,967 | 3,021,581 | 2,629,975 | - | 1,117,573 | 3,532,492 | 2,987,273 | - | 1,662,792 |
| Curricular Materials Rental | 443,493 | 1,609,367 | 589,236 | 46 | 1,463,670 | 973,055 | 743,935 | - | 1,692,790 |
| Levy Excess | 3,349 | - | - | - | 3,349 | - | - | - | 3,349 |
| Child Care Program / Paths To Quality | 3,164 | - | - | - | 3,164 | - | - | - | 3,164 |
| Huntington Schools Preschool | 90,737 | 19,975 | 265 | - | 110,447 | 29,260 | 5,666 | - | 134,041 |
| The Lutheran Foundation | 1,403 | 1,500 | 1,500 | - | 1,403 | - | - | - | 1,403 |
| Coca-Cola | 1,554 | 375,939 | 335,989 | - | 41,504 | 108,367 | 107,699 | - | 42,172 |
| Huntington County Community Foundation | 4,348 | 13,263 | 12,119 | - | 5,492 | 23,611 | 21,802 | - | 7,301 |
| Educational License Plates | 995 | 225 | - | - | 1,220 | 94 | - | - | 1,314 |
| Alternative Education Fund | 32,395 | 8,890 | 13,993 | - | 27,292 | 5,160 | 31,950 | - | 502 |
| Donations Gifts And Trusts | 2,588 | - | - | - | 2,588 | - | - | - | 2,588 |
| Ryan Softball Donation | - | - | - | - | - | 50,000 | 50,000 | - | - |
| AWS Foundation Grant | - | 8,830 | 7,579 | - | 1,251 | - | 836 | - | 415 |
| Novae / Baseball Donation | - | - | - | - | - | 75,000 | 57,160 | - | 17,840 |
| Stadium Donation | - | 50,000 | - | - | 50,000 | - | 50,000 | - | - |
| Psi Iota Xi | - | - | - | - | - | 1,960 | 944 | - | 1,016 |
| Cf Industries | 5,465 | 2,194 | 3,088 | - | 4,571 | 1,610 | 811 | - | 5,370 |
| Purdy Grant | 126 | - | - | - | 126 | - | - | - | 126 |
| Lafontaine Arts Grant | - | 3,000 | 2,910 | - | 90 | - | - | - | 90 |
| Psi Iota Xi Donation | 3,625 | - | 1,047 | - | 2,578 | - | 23 | - | 2,555 |
| Kimmel Financial Donation | - | - | - | - | - | 10,000 | 10,000 | - | - |
| Vocational Program - Clearing | - | - | - | - | - | 11,558 | - | - | 11,558 |
| Knights Of Columbus | 88 | - | - | - | 88 | - | - | - | 88 |
| Evergreen Donation | 78 | - | - | - | 78 | - | - | - | 78 |
| Clearing Account | 11,429 | 900 | - | - | 12,329 | - | 12,123 | - | 206 |
| United Way | 631 | - | - | - | 631 | - | - | - | 631 |
| Brad Hummer Donation | - | - | - | - | - | 25,000 | 24,992 | - | 8 |
| Duke Energy Grant | 484 | - | - | - | 484 | - | - | - | 484 |
| Parkview Foundation | - | - | - | - | - | 1,100 | 132 | - | 968 |
| Bippus State Bank - HNHS Athletics | - | - | - | - | - | 115,911 | 91,131 | - | 24,780 |
| Don Wood Foundation | - | 223,509 | - | - | 223,509 | 124,406 | 346,379 | - | 1,536 |
| The Bookworm | 1,252 | - | - | - | 1,252 | - | - | - | 1,252 |
| Huntington University Baseball | 201 | - | - | - | 201 | - | - | - | 201 |
| Classroom Ed Grant | 274 | - | - | - | 274 | - | - | - | 274 |
| Donation - Whitetails Unlimited / Nasp Donation | 90 | - | - | - | 90 | - | - | - | 90 |
| HCCSC Robotics | - | - | - | - | - | 18,147 | 10,029 | - | 8,118 |
| Scholarships and Awards / Amy Barnes Scholarship Fund | 5,462 | 9 | 1,000 | - | 4,471 | 8 | 1,000 | - | 3,479 |
| Mary Cecil Scholarship Fund | 16,833 | - | 1,000 | - | 15,833 | - | 1,000 | - | 14,833 |

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

| Fund | Cash and | Receipts | Disbursements | Other | Cash and | Receipts | Disbursements | Other | Cash and |
|---|-------------|----------|---------------|----------------|-------------|----------|---------------|----------------|-------------|
| | Investments | | | Financing | Investments | | | Financing | Investments |
| | 07-01-20 | | | Sources (Uses) | 06-30-21 | | | Sources (Uses) | 06-30-22 |
| Formative Assessment Grant | - | 42,534 | 42,535 | 1 | - | 51,936 | 38,258 | - | 13,678 |
| High Ability 2019-2020 | 12,233 | - | 12,233 | - | - | - | - | - | - |
| Medicaid Reimbursement Fund | 328,095 | 325,373 | 184,227 | (48) | 469,193 | 413,484 | 397,865 | - | 484,812 |
| Secured Schools Safety Grant | (12,852) | 12,850 | 13,100 | - | (13,102) | 13,100 | 30,646 | - | (30,648) |
| Stem Grant | - | 6,228 | 6,228 | - | - | 68,772 | 68,772 | - | - |
| Stem - Math Transition Pilot | (1,549) | 3,715 | 2,166 | - | - | 900 | 1,050 | - | (150) |
| Nesp Grant 2018-19 | (46) | - | - | 46 | - | - | - | - | - |
| Nesp Grant 2019-20 | 13,223 | - | 13,213 | - | 10 | - | - | - | 10 |
| Nesp Grant 2020-21 | - | 29,202 | 8,095 | - | 21,107 | - | 21,100 | - | 7 |
| Nesp Grant 2021-22 | - | - | - | - | - | 28,307 | 6,397 | - | 21,910 |
| School Technology | 434,721 | 126,546 | 158,264 | - | 403,003 | 60,753 | 206,880 | - | 256,876 |
| State Connectivity Technology | 68,097 | 11,864 | - | - | 79,961 | 12,760 | - | - | 92,721 |
| Ebay | 147 | 286 | 14 | - | 419 | 71,927 | 477 | - | 71,869 |
| Viking New Tech - VNT | 1,095 | - | - | - | 1,095 | - | - | - | 1,095 |
| Schwab Navigation 101 - VNT | 259 | - | - | - | 259 | - | - | - | 259 |
| Career and Technical Performance Grant / School Technical Performance Award | 9,682 | - | 4,226 | - | 5,456 | - | 1,013 | - | 4,443 |
| Teacher Appreciation Grant | - | 183,739 | 210,253 | 26,514 | - | 183,449 | 183,448 | - | 1 |
| High Ability Students | - | 41,379 | 11,602 | - | 29,777 | - | 29,777 | - | - |
| High Ability - FY 2022 | - | - | - | - | - | 48,888 | 31,245 | - | 17,643 |
| Indiana Healthy Schools Grant | (3,331) | 9,992 | 11,664 | - | (5,003) | 11,604 | 13,365 | - | (6,764) |
| Indiana Energy Challenge Grant | (30,000) | 30,000 | - | - | - | - | - | - | - |
| Title I Part A FY20 | (42,656) | 200,887 | 158,231 | - | - | - | - | - | - |
| Title I Part A FY21 | - | 500,778 | 577,122 | - | (76,344) | 283,822 | 207,478 | - | - |
| Title I Part A FY22 | - | - | - | - | - | 518,628 | 569,685 | - | (51,057) |
| Idea Part B FY19 | (16,838) | 64,900 | 49,164 | - | (1,102) | 28,187 | 27,085 | - | - |
| Idea Part B (611) FY20 | (78,485) | 286,356 | 224,567 | - | (16,696) | 67,738 | 51,037 | - | 5 |
| Idea Part B (611) FY21 | - | 841,131 | 916,058 | - | (74,927) | 408,440 | 333,906 | - | (393) |
| Idea Part B FY22 | - | - | - | - | - | 843,431 | 870,159 | - | (26,728) |
| Idea Part B Preschool FY19 | - | - | - | - | - | 826 | 826 | - | - |
| Idea Part B Preschool FY20 | (3,879) | 9,295 | 5,416 | - | - | 857 | 857 | - | - |
| Idea Part B Preschool FY21 | - | 36,513 | 40,322 | - | (3,809) | 11,617 | 7,808 | - | - |
| Idea Part B Preschool FY22 | - | - | - | - | - | 39,021 | 42,912 | - | (3,891) |
| Title IV FFY18 | (1,491) | 2,507 | 1,016 | - | - | - | - | - | - |
| Title IV FFY19 | - | 51,037 | 53,314 | - | (2,277) | 6,339 | 4,692 | - | (630) |
| Title IV FFY20 | - | - | - | - | - | 36,443 | 41,865 | - | (5,422) |
| Title IV FFY21 | - | - | - | - | - | - | 25,193 | - | (25,193) |
| Area 18 Perkins Grant | - | 116,334 | 116,334 | - | - | 69,142 | 69,142 | - | - |
| Medicaid Reimbursement - Federal | 6,228 | - | - | - | 6,228 | - | - | - | 6,228 |
| ABLES Grant | 4,142 | - | - | - | 4,142 | - | 4,142 | - | - |
| Title II, Part A, Supporting Effective Instruction - MTSS Pilot Program | (1,957) | 10,957 | 13,043 | - | (4,043) | 4,043 | - | - | - |
| Title II Part A FY 19 | - | 114,227 | 124,545 | - | (10,318) | 39,601 | 29,283 | - | - |
| Title II Part A FY 20 | - | - | - | - | - | 86,242 | 99,501 | - | (13,259) |
| Title II Part A - FFY15 | 147 | - | - | (147) | - | - | - | - | - |
| Title II Part A - FFY18 | (9,949) | 49,230 | 39,281 | - | - | - | - | - | - |

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

| Fund | Cash and Investments 07-01-20 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-21 | Receipts | Disbursements | Other Financing Sources (Uses) | Cash and Investments 06-30-22 |
|--------------------------------------|-------------------------------------|----------------------|----------------------|--------------------------------------|-------------------------------------|----------------------|----------------------|--------------------------------------|-------------------------------------|
| Emergency Connectivity Grant | - | - | - | - | - | - | 944,875 | - | (944,875) |
| Esser III | - | - | - | - | - | 362,439 | 487,769 | - | (125,330) |
| Esser II | - | - | 811,665 | - | (811,665) | 952,304 | 140,639 | - | - |
| Geers | - | - | 3,280 | - | (3,280) | 16,205 | 14,455 | - | (1,530) |
| Cares Act | - | 422,841 | 640,039 | - | (217,198) | 231,982 | 14,784 | - | - |
| Prepaid Food | 53,461 | 240,162 | 242,622 | (46) | 50,955 | 185,518 | 199,821 | - | 36,652 |
| Federal Tax | (191,698) | 2,368,443 | 2,368,443 | - | (191,698) | 2,473,366 | 2,473,366 | - | (191,698) |
| Social Security | 119,819 | 4,273,813 | 4,273,813 | - | 119,819 | 4,425,877 | 4,425,877 | - | 119,819 |
| State Tax | 111,220 | 888,080 | 862,320 | - | 136,980 | 925,747 | 944,669 | - | 118,058 |
| County Adjusted Gross Income Tax | (4,363) | 528,549 | 512,737 | - | 11,449 | 549,295 | 561,100 | - | (356) |
| Teacher Retirement | (62,864) | 1,538,640 | 1,536,010 | - | (60,234) | 1,561,583 | 1,562,047 | - | (60,698) |
| Public Employee's Retirement Fund | 4,219 | 944,902 | 944,082 | - | 5,039 | 1,046,837 | 1,044,965 | - | 6,911 |
| Group Insurance | 3,318 | 39,227 | 40,935 | - | 1,610 | 17,529 | 16,702 | - | 2,437 |
| Group Health Insurance | 201,513 | 6,197,448 | 6,197,481 | - | 201,480 | 6,204,366 | 6,204,366 | - | 201,480 |
| Group Health Insurance - Retiree | 11,219 | 103,328 | 106,421 | - | 8,126 | 124,103 | 124,231 | - | 7,998 |
| Group Dental Insurance | (6,269) | 239,696 | 241,438 | - | (8,011) | 251,109 | 250,120 | - | (7,022) |
| Group Dental Insurance - Retiree | 3,258 | 2,222 | 3,093 | - | 2,387 | 3,359 | 3,890 | - | 1,856 |
| Group Vision Insurance | (672) | 53,732 | 54,078 | - | (1,018) | 50,228 | 50,396 | - | (1,186) |
| Group Vision Insurance - Retiree | 1,689 | 847 | 602 | - | 1,934 | 1,110 | 801 | - | 2,243 |
| Group Life Insurance | 3,992 | 40,804 | 40,804 | - | 3,992 | 43,106 | 43,106 | - | 3,992 |
| Group AD&D Insurance | - | 6,375 | 6,375 | - | - | 6,380 | 6,380 | - | - |
| Group Long-Term Disability Insurance | (9,001) | 68,306 | 67,714 | - | (8,409) | 70,375 | 69,782 | - | (7,816) |
| Annuities | (19,580) | 1,030,085 | 1,029,938 | - | (19,433) | 1,028,797 | 1,028,797 | - | (19,433) |
| Garnishments | (60) | 23,984 | 23,984 | - | (60) | 30,080 | 30,080 | - | (60) |
| United Way Fund | - | 29,575 | 29,575 | - | - | 29,464 | 29,464 | - | - |
| Clearing Account - Misc | 25,477 | 1,031 | 1,031 | - | 25,477 | 735 | 450 | - | 25,762 |
| Insurance - Supplemental | 166,568 | 348,455 | 345,894 | - | 169,129 | 388,710 | 419,258 | - | 138,581 |
| Totals | \$ 17,270,692 | \$ 81,344,955 | \$ 76,929,801 | \$ 5,415,110 | \$ 27,100,956 | \$ 83,735,891 | \$ 81,371,187 | \$ - | \$ 29,465,660 |

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

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

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.

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Descriptions

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

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

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

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

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

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash.

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Reimbursable grant funds: The nature of a reimbursable grant is to be spent first, then submit a reimbursement request. Reimbursements were not received by June 30, 2021, and June 30, 2022.

Payroll clearing funds: The cash deficits in these funds are a result of unresolved posting errors, brought about by unknown circumstances, exceeding the funds' cash balance.

Note 8. Holding Corporations

The School Corporation has entered into capital leases with the Huntington Countywide School Building Corporation I and II (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 related-parties of the School Corporation. Lease payments during the years ending June 30, 2021 and 2022, totaled \$5,015,500 and \$5,024,000, respectively.

Note 9. Combined Funds

Funds related to payroll clearing were reported individually in the current financial statement, but were combined into one fund, Payroll Clearing, for the prior financial statement.

Note 10. Employee Benefit Trust

On May 8, 1995, the School Board created the Huntington County Community School Corporation Benefit Trust (Trust), a legally separate entity, for the purpose of providing a medium for funding and administration of plans for the benefit of employees. The School Corporation makes payments to the Trust from all funds with payroll. Prior financial statements prepared in conformity with accounting principles generally accepted in the United States of America included the financial information of the Trust as a private-purpose trust fund. The accompanying financial statement, prepared on the regulatory basis, does not include the financial information of the Trust. Separate financial statements are prepared for the Trust and are audited by other auditors. That report may be obtained by contacting:

Huntington County Community School Corporation
1063 East 900 South
Warren, Indiana 46792
Phone: (260) 356-8312

Note 11. Subsequent Event

On September 22, 2022, the School Corporation closed on the Ad Valorem Property Tax First Mortgage Bonds, Series 2022 of \$25,200,000 with the total estimated project cost to be the same for renovation of and improvement to the Huntington North High School campus, including utility and site upgrades.

REQUIRED SUPPLEMENTARY INFORMATION

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

| | Education | Debt Service | Operations | Local Rainy Day | 2020 GOB Construction | School Lunch | Curricular Materials Rental | Levy Excess | Child Care Program / Paths To Quality |
|---|---------------|--------------|--------------|-----------------|--------------------------|--------------|--------------------------------|-------------|---|
| Cash and investments - beginning | \$ 5,608,467 | \$ 2,434,575 | \$ 5,088,269 | \$ 1,697,068 | \$ - | \$ 725,967 | \$ 443,493 | \$ 3,349 | \$ 3,164 |
| Receipts: | | | | | | | | | |
| Local sources | 1,204,524 | 6,854,151 | 9,605,527 | - | - | 287,243 | 1,144,931 | - | - |
| Intermediate sources | 721 | - | - | - | - | - | - | - | - |
| State sources | 35,096,820 | - | - | - | - | 27,380 | 464,436 | - | - |
| Federal sources | - | - | - | - | - | 2,706,958 | - | - | - |
| Other receipts | 76,560 | - | 669,065 | - | - | - | - | - | - |
| Total receipts | 36,378,625 | 6,854,151 | 10,274,592 | - | - | 3,021,581 | 1,609,367 | - | - |
| Disbursements: | | | | | | | | | |
| Instruction | 22,709,995 | - | 7,018 | - | - | - | - | - | - |
| Support services | 5,566,545 | 275,383 | 12,585,268 | - | - | 25,731 | 589,216 | - | - |
| Noninstructional services | 349,085 | - | 153,227 | - | - | 2,603,877 | - | - | - |
| Facilities acquisition and construction | - | - | 1,553,741 | - | 664,074 | 367 | - | - | - |
| Debt services | - | 6,085,157 | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | 20 | - | - |
| Total disbursements | 28,625,625 | 6,360,540 | 14,299,254 | - | 664,074 | 2,629,975 | 589,236 | - | - |
| Excess (deficiency) of receipts over disbursements | 7,753,000 | 493,611 | (4,024,662) | - | (664,074) | 391,606 | 1,020,131 | - | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | 5,415,110 | - | - | - | - |
| Transfers in | 149 | - | 3,000,000 | - | - | - | 46 | - | - |
| Transfers out | (3,026,515) | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | (3,026,366) | - | 3,000,000 | - | 5,415,110 | - | 46 | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 4,726,634 | 493,611 | (1,024,662) | - | 4,751,036 | 391,606 | 1,020,177 | - | - |
| Cash and investments - ending | \$ 10,335,101 | \$ 2,928,186 | \$ 4,063,607 | \$ 1,697,068 | \$ 4,751,036 | \$ 1,117,573 | \$ 1,463,670 | \$ 3,349 | \$ 3,164 |

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

| | Huntington Schools Preschool | The Lutheran Foundation | Coca-Cola | Huntington County Community Foundation | Educational License Plates | Alternative Education Fund | Donations Gifts And Trusts | Ryan Softball Donation | AWS Foundation Grant |
|---|------------------------------------|----------------------------|-----------|---|-------------------------------|-------------------------------|-------------------------------|---------------------------|-------------------------|
| Cash and investments - beginning | \$ 90,737 | \$ 1,403 | \$ 1,554 | \$ 4,348 | \$ 995 | \$ 32,395 | \$ 2,588 | \$ - | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | 19,975 | 1,500 | - | 13,263 | - | - | - | - | 8,830 |
| Intermediate sources | - | - | - | - | 225 | - | - | - | - |
| State sources | - | - | - | - | - | 8,890 | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 375,939 | - | - | - | - | - | - |
| Total receipts | 19,975 | 1,500 | 375,939 | 13,263 | 225 | 8,890 | - | - | 8,830 |
| Disbursements: | | | | | | | | | |
| Instruction | 265 | 1,500 | - | 12,119 | - | 13,993 | - | - | 7,579 |
| Support services | - | - | 335,989 | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | 265 | 1,500 | 335,989 | 12,119 | - | 13,993 | - | - | 7,579 |
| Excess (deficiency) of receipts over disbursements | 19,710 | - | 39,950 | 1,144 | 225 | (5,103) | - | - | 1,251 |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 19,710 | - | 39,950 | 1,144 | 225 | (5,103) | - | - | 1,251 |
| Cash and investments - ending | \$ 110,447 | \$ 1,403 | \$ 41,504 | \$ 5,492 | \$ 1,220 | \$ 27,292 | \$ 2,588 | \$ - | \$ 1,251 |

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

| | Novae / Baseball Donation | Stadium Donation | Psi Iota Xi | Cf Industries | Purdy Grant | Lafontaine Arts Grant | Psi Iota Xi Donation | Kimmel Financial Donation | Vocational Program - Clearing |
|---|---------------------------------|---------------------|-------------|---------------|-------------|--------------------------|-------------------------|---------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 5,465 | \$ 126 | \$ - | \$ 3,625 | \$ - | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | - | 50,000 | - | 2,194 | - | 3,000 | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | - | 50,000 | - | 2,194 | - | 3,000 | - | - | - |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | 3,088 | - | 2,910 | 1,047 | - | - |
| Support services | - | - | - | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | - | - | 3,088 | - | 2,910 | 1,047 | - | - |
| Excess (deficiency) of receipts over disbursements | - | 50,000 | - | (894) | - | 90 | (1,047) | - | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | 50,000 | - | (894) | - | 90 | (1,047) | - | - |
| Cash and investments - ending | \$ - | \$ 50,000 | \$ - | \$ 4,571 | \$ 126 | \$ 90 | \$ 2,578 | \$ - | \$ - |

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

| | Knights Of Columbus | Evergreen Donation | Clearing Account | United Way | Brad Hummer Donation | Duke Energy Grant | Parkview Foundation | Bippus State Bank - HNHS Athletics | Don Wood Foundation |
|---|------------------------|-----------------------|---------------------|------------|-------------------------|----------------------|------------------------|--|------------------------|
| Cash and investments - beginning | \$ 88 | \$ 78 | \$ 11,429 | \$ 631 | \$ - | \$ 484 | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | - | - | 900 | - | - | - | - | - | 223,509 |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | - | - | 900 | - | - | - | - | - | 223,509 |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | - | - | - | - | - | - |
| Support services | - | - | - | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts over disbursements | - | - | 900 | - | - | - | - | - | 223,509 |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | - | 900 | - | - | - | - | - | 223,509 |
| Cash and investments - ending | \$ 88 | \$ 78 | \$ 12,329 | \$ 631 | \$ - | \$ 484 | \$ - | \$ - | \$ 223,509 |

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

| | The Bookworm | Huntington University Baseball | Classroom Ed Grant | Donation - Whitetails Unlimited / Nasp Donation | HCCSC Robotics | Scholarships and Awards / Amy Barnes Scholarship Fund | Mary Cecil Scholarship Fund | Formative Assessment Grant | High Ability 2019-2020 |
|---|--------------|--------------------------------------|-----------------------|--|-------------------|--|--------------------------------|----------------------------------|---------------------------|
| Cash and investments - beginning | \$ 1,252 | \$ 201 | \$ 274 | \$ 90 | \$ - | \$ 5,462 | \$ 16,833 | \$ - | \$ 12,233 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | 9 | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | 42,534 | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | - | - | - | - | - | 9 | - | 42,534 | - |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | - | - | 1,000 | 1,000 | - | 12,233 |
| Support services | - | - | - | - | - | - | - | 42,535 | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | - | - | - | - | 1,000 | 1,000 | 42,535 | 12,233 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | (991) | (1,000) | (1) | (12,233) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | 1 | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | 1 | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | - | - | - | - | (991) | (1,000) | - | (12,233) |
| Cash and investments - ending | \$ 1,252 | \$ 201 | \$ 274 | \$ 90 | \$ - | \$ 4,471 | \$ 15,833 | \$ - | \$ - |

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

| | Medicaid Reimbursement Fund | Secured Schools Safety Grant | Stem Grant | Stem - Math Transition Pilot | Nesp Grant 2018-19 | Nesp Grant 2019-20 | Nesp Grant 2020-21 | Nesp Grant 2021-22 | School Technology |
|---|-----------------------------------|------------------------------------|------------|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Cash and investments - beginning | \$ 328,095 | \$ (12,852) | \$ - | \$ (1,549) | \$ (46) | \$ 13,223 | \$ - | \$ - | \$ 434,721 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | 320,398 | 12,850 | 6,228 | 3,715 | - | - | 29,202 | - | 126,546 |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | 4,975 | - | - | - | - | - | - | - | - |
| Total receipts | 325,373 | 12,850 | 6,228 | 3,715 | - | - | 29,202 | - | 126,546 |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | 2,166 | - | 12,823 | 4,279 | - | - |
| Support services | 150,732 | 13,100 | 6,228 | - | - | 286 | 3,816 | - | 158,264 |
| Noninstructional services | - | - | - | - | - | 104 | - | - | - |
| Facilities acquisition and construction | 33,495 | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | 184,227 | 13,100 | 6,228 | 2,166 | - | 13,213 | 8,095 | - | 158,264 |
| Excess (deficiency) of receipts over disbursements | 141,146 | (250) | - | 1,549 | - | (13,213) | 21,107 | - | (31,718) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | 46 | - | - | - | - |
| Transfers out | (48) | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | (48) | - | - | - | 46 | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 141,098 | (250) | - | 1,549 | 46 | (13,213) | 21,107 | - | (31,718) |
| Cash and investments - ending | \$ 469,193 | \$ (13,102) | \$ - | \$ - | \$ - | \$ 10 | \$ 21,107 | \$ - | \$ 403,003 |

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

| | State Connectivity Technology | Ebay | Viking New Tech - VNT | Schwab Navigation 101 - VNT | Career and Technical Performance Grant / School Technical Performance Award | Teacher Appreciation Grant | High Ability Students | High Ability - FY 2022 | Indiana Healthy Schools Grant |
|---|-------------------------------------|--------|--------------------------|-----------------------------------|---|----------------------------------|--------------------------|---------------------------|----------------------------------|
| Cash and investments - beginning | \$ 68,097 | \$ 147 | \$ 1,095 | \$ 259 | \$ 9,682 | \$ - | \$ - | \$ - | \$ (3,331) |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | 11,864 | - | - | - | - | 183,739 | 41,379 | - | 9,992 |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | 286 | - | - | - | - | - | - | - |
| Total receipts | 11,864 | 286 | - | - | - | 183,739 | 41,379 | - | 9,992 |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | - | 4,226 | 210,253 | 11,602 | - | - |
| Support services | - | 14 | - | - | - | - | - | - | 11,664 |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | 14 | - | - | 4,226 | 210,253 | 11,602 | - | 11,664 |
| Excess (deficiency) of receipts over disbursements | 11,864 | 272 | - | - | (4,226) | (26,514) | 29,777 | - | (1,672) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | 26,514 | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | 26,514 | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 11,864 | 272 | - | - | (4,226) | - | 29,777 | - | (1,672) |
| Cash and investments - ending | \$ 79,961 | \$ 419 | \$ 1,095 | \$ 259 | \$ 5,456 | \$ - | \$ 29,777 | \$ - | \$ (5,003) |

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

| | Indiana Energy Challenge Grant | Title I Part A FY20 | Title I Part A FY21 | Title I Part A FY22 | Idea Part B FY19 | Idea Part B (611) FY20 | Idea Part B (611) FY21 | Idea Part B FY22 | Idea Part B Preschool FY19 |
|---|-----------------------------------|------------------------|------------------------|------------------------|---------------------|---------------------------|---------------------------|---------------------|-------------------------------|
| Cash and investments - beginning | \$ (30,000) | \$ (42,656) | \$ - | \$ - | \$ (16,838) | \$ (78,485) | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | 30,000 | - | - | - | - | - | - | - | - |
| Federal sources | - | 200,887 | 500,778 | - | 64,900 | 286,356 | 841,131 | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | 30,000 | 200,887 | 500,778 | - | 64,900 | 286,356 | 841,131 | - | - |
| Disbursements: | | | | | | | | | |
| Instruction | - | 139,291 | 507,275 | - | 14,973 | 159,978 | 596,024 | - | - |
| Support services | - | 17,849 | 65,807 | - | 34,191 | 64,589 | 320,034 | - | - |
| Noninstructional services | - | 1,091 | 4,040 | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | 158,231 | 577,122 | - | 49,164 | 224,567 | 916,058 | - | - |
| Excess (deficiency) of receipts over disbursements | 30,000 | 42,656 | (76,344) | - | 15,736 | 61,789 | (74,927) | - | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 30,000 | 42,656 | (76,344) | - | 15,736 | 61,789 | (74,927) | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ (76,344) | \$ - | \$ (1,102) | \$ (16,696) | \$ (74,927) | \$ - | \$ - |

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2021

| | Idea Part B Preschool FY20 | Idea Part B Preschool FY21 | Idea Part B Preschool FY22 | Title IV FFY18 | Title IV FFY19 | Title IV FFY20 | Title IV FFY21 | Area 18 Perkins Grant | Medicaid Reimbursement - Federal |
|---|-------------------------------|-------------------------------|-------------------------------|----------------|----------------|----------------|----------------|--------------------------|--|
| Cash and investments - beginning | \$ (3,879) | \$ - | \$ - | \$ (1,491) | \$ - | \$ - | \$ - | \$ - | \$ 6,228 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | 9,295 | 36,513 | - | 2,507 | 51,037 | - | - | 116,334 | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | 9,295 | 36,513 | - | 2,507 | 51,037 | - | - | 116,334 | - |
| Disbursements: | | | | | | | | | |
| Instruction | 5,416 | 40,322 | - | 1,016 | 26,296 | - | - | 116,334 | - |
| Support services | - | - | - | - | 27,018 | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | 5,416 | 40,322 | - | 1,016 | 53,314 | - | - | 116,334 | - |
| Excess (deficiency) of receipts over disbursements | 3,879 | (3,809) | - | 1,491 | (2,277) | - | - | - | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 3,879 | (3,809) | - | 1,491 | (2,277) | - | - | - | - |
| Cash and investments - ending | \$ - | \$ (3,809) | \$ - | \$ - | \$ (2,277) | \$ - | \$ - | \$ - | \$ 6,228 |

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

| | ABLES Grant | Title II, Part A, Supporting Effective Instruction - MTSS Pilot Program | Title II Part A FY 19 | Title II Part A FY 20 | Title II Part A - FFY15 | Title II Part A - FFY18 | Emergency Connectivity Grant | Esser III | Esser II |
|---|-------------|--|--------------------------|--------------------------|----------------------------|----------------------------|------------------------------------|-----------|--------------|
| Cash and investments - beginning | \$ 4,142 | \$ (1,957) | \$ - | \$ - | \$ 147 | \$ (9,949) | \$ - | \$ - | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | 10,957 | 114,227 | - | - | 49,230 | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | - | 10,957 | 114,227 | - | - | 49,230 | - | - | - |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | - | - | - | - | - | 595,543 |
| Support services | - | 13,043 | 124,545 | - | - | 39,281 | - | - | 216,122 |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | 13,043 | 124,545 | - | - | 39,281 | - | - | 811,665 |
| Excess (deficiency) of receipts over disbursements | - | (2,086) | (10,318) | - | - | 9,949 | - | - | (811,665) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | (147) | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | (147) | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | (2,086) | (10,318) | - | (147) | 9,949 | - | - | (811,665) |
| Cash and investments - ending | \$ 4,142 | \$ (4,043) | \$ (10,318) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (811,665) |

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

| | Geers | Cares Act | Prepaid Food | Federal Tax | Social Security | State Tax | County Adjusted Gross Income Tax | Teacher Retirement | Public Employee's Retirement Fund |
|---|------------|--------------|--------------|--------------|-----------------|------------|--|-----------------------|---|
| Cash and investments - beginning | \$ - | \$ - | \$ 53,461 | \$ (191,698) | \$ 119,819 | \$ 111,220 | \$ (4,363) | \$ (62,864) | \$ 4,219 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | 240,162 | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | 422,841 | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 2,368,443 | 4,273,813 | 888,080 | 528,549 | 1,538,640 | 944,902 |
| Total receipts | - | 422,841 | 240,162 | 2,368,443 | 4,273,813 | 888,080 | 528,549 | 1,538,640 | 944,902 |
| Disbursements: | | | | | | | | | |
| Instruction | 3,280 | 540,735 | - | - | - | - | - | - | - |
| Support services | - | 99,304 | 4,538 | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | 238,084 | 2,368,443 | 4,273,813 | 862,320 | 512,737 | 1,536,010 | 944,082 |
| Total disbursements | 3,280 | 640,039 | 242,622 | 2,368,443 | 4,273,813 | 862,320 | 512,737 | 1,536,010 | 944,082 |
| Excess (deficiency) of receipts over disbursements | (3,280) | (217,198) | (2,460) | - | - | 25,760 | 15,812 | 2,630 | 820 |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | (46) | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | (46) | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (3,280) | (217,198) | (2,506) | - | - | 25,760 | 15,812 | 2,630 | 820 |
| Cash and investments - ending | \$ (3,280) | \$ (217,198) | \$ 50,955 | \$ (191,698) | \$ 119,819 | \$ 136,980 | \$ 11,449 | \$ (60,234) | \$ 5,039 |

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

| | Group Insurance | Group Health Insurance | Group Health Insurance - Retiree | Group Dental Insurance | Group Dental Insurance - Retiree | Group Vision Insurance | Group Vision Insurance - Retiree | Group Life Insurance | Group AD&D Insurance |
|---|-----------------|------------------------|----------------------------------|------------------------|----------------------------------|------------------------|----------------------------------|----------------------|----------------------|
| Cash and investments - beginning | \$ 3,318 | \$ 201,513 | \$ 11,219 | \$ (6,269) | \$ 3,258 | \$ (672) | \$ 1,689 | \$ 3,992 | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | 39,227 | 6,197,448 | 103,328 | 239,696 | 2,222 | 53,732 | 847 | 40,804 | 6,375 |
| Total receipts | 39,227 | 6,197,448 | 103,328 | 239,696 | 2,222 | 53,732 | 847 | 40,804 | 6,375 |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | - | - | - | - | - | - |
| Support services | - | - | - | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | 40,935 | 6,197,481 | 106,421 | 241,438 | 3,093 | 54,078 | 602 | 40,804 | 6,375 |
| Total disbursements | 40,935 | 6,197,481 | 106,421 | 241,438 | 3,093 | 54,078 | 602 | 40,804 | 6,375 |
| Excess (deficiency) of receipts over disbursements | (1,708) | (33) | (3,093) | (1,742) | (871) | (346) | 245 | - | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (1,708) | (33) | (3,093) | (1,742) | (871) | (346) | 245 | - | - |
| Cash and investments - ending | \$ 1,610 | \$ 201,480 | \$ 8,126 | \$ (8,011) | \$ 2,387 | \$ (1,018) | \$ 1,934 | \$ 3,992 | \$ - |

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

| | Group Long-Term Disability | | | United Way Fund | Clearing Account - Misc | Insurance - Supplemental | Totals |
|---|----------------------------|-------------|--------------|-----------------|-------------------------|--------------------------|---------------|
| | Insurance | Annuities | Garnishments | | | | |
| Cash and investments - beginning | \$ (9,001) | \$ (19,580) | \$ (60) | \$ - | \$ 25,477 | \$ 166,568 | \$ 17,270,692 |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | - | 19,659,718 |
| Intermediate sources | - | - | - | - | - | - | 946 |
| State sources | - | - | - | - | - | - | 36,415,973 |
| Federal sources | - | - | - | - | - | - | 5,413,951 |
| Other receipts | 68,306 | 1,030,085 | 23,984 | 29,575 | 1,031 | 348,455 | 19,854,367 |
| Total receipts | 68,306 | 1,030,085 | 23,984 | 29,575 | 1,031 | 348,455 | 81,344,955 |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | - | - | - | 25,765,579 |
| Support services | - | - | - | - | - | - | 20,791,092 |
| Noninstructional services | - | - | - | - | - | - | 3,111,424 |
| Facilities acquisition and construction | - | - | - | - | - | - | 2,251,677 |
| Debt services | - | - | - | - | - | - | 6,085,157 |
| Nonprogrammed charges | 67,714 | 1,029,938 | 23,984 | 29,575 | 1,031 | 345,894 | 18,924,872 |
| Total disbursements | 67,714 | 1,029,938 | 23,984 | 29,575 | 1,031 | 345,894 | 76,929,801 |
| Excess (deficiency) of receipts over disbursements | 592 | 147 | - | - | - | 2,561 | 4,415,154 |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | 5,415,110 |
| Transfers in | - | - | - | - | - | - | 3,026,756 |
| Transfers out | - | - | - | - | - | - | (3,026,756) |
| Total other financing sources (uses) | - | - | - | - | - | - | 5,415,110 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 592 | 147 | - | - | - | 2,561 | 9,830,264 |
| Cash and investments - ending | \$ (8,409) | \$ (19,433) | \$ (60) | \$ - | \$ 25,477 | \$ 169,129 | \$ 27,100,956 |

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

| | Education | Debt Service | Operations | Local Rainy Day | 2020 GOB Construction | School Lunch | Curricular Materials Rental | Levy Excess | Child Care Program / Paths To Quality |
|---|---------------|--------------|--------------|-----------------|--------------------------|--------------|--------------------------------|-------------|---|
| Cash and investments - beginning | \$ 10,335,101 | \$ 2,928,186 | \$ 4,063,607 | \$ 1,697,068 | \$ 4,751,036 | \$ 1,117,573 | \$ 1,463,670 | \$ 3,349 | \$ 3,164 |
| Receipts: | | | | | | | | | |
| Local sources | 587,057 | 7,576,506 | 9,493,556 | - | - | 262,182 | 494,569 | - | - |
| Intermediate sources | 679 | - | - | - | - | - | - | - | - |
| State sources | 36,307,242 | - | - | - | - | 39,236 | 478,486 | - | - |
| Federal sources | - | - | - | - | - | 3,231,074 | - | - | - |
| Other receipts | 144,377 | - | 128,874 | - | - | - | - | - | - |
| Total receipts | 37,039,355 | 7,576,506 | 9,622,430 | - | - | 3,532,492 | 973,055 | - | - |
| Disbursements: | | | | | | | | | |
| Instruction | 23,249,819 | - | 6,832 | - | - | - | - | - | - |
| Support services | 5,945,782 | 293,000 | 12,791,341 | - | 55,476 | 15,815 | 743,935 | - | - |
| Noninstructional services | 375,410 | - | 176,882 | - | - | 2,926,195 | - | - | - |
| Facilities acquisition and construction | - | - | 778,647 | - | 1,623,485 | 45,263 | - | - | - |
| Debt services | - | 7,011,574 | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | 29,571,011 | 7,304,574 | 13,753,702 | - | 1,678,961 | 2,987,273 | 743,935 | - | - |
| Excess (deficiency) of receipts over disbursements | 7,468,344 | 271,932 | (4,131,272) | - | (1,678,961) | 545,219 | 229,120 | - | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | 5,000,000 | - | - | - | - | - | - |
| Transfers out | (5,000,000) | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | (5,000,000) | - | 5,000,000 | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 2,468,344 | 271,932 | 868,728 | - | (1,678,961) | 545,219 | 229,120 | - | - |
| Cash and investments - ending | \$ 12,803,445 | \$ 3,200,118 | \$ 4,932,335 | \$ 1,697,068 | \$ 3,072,075 | \$ 1,662,792 | \$ 1,692,790 | \$ 3,349 | \$ 3,164 |

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

| | Huntington Schools Preschool | The Lutheran Foundation | Coca-Cola | Huntington County Community Foundation | Educational License Plates | Alternative Education Fund | Donations Gifts And Trusts | Ryan Softball Donation | AWS Foundation Grant |
|---|------------------------------------|----------------------------|-----------|---|-------------------------------|-------------------------------|-------------------------------|---------------------------|-------------------------|
| Cash and investments - beginning | \$ 110,447 | \$ 1,403 | \$ 41,504 | \$ 5,492 | \$ 1,220 | \$ 27,292 | \$ 2,588 | \$ - | \$ 1,251 |
| Receipts: | | | | | | | | | |
| Local sources | 29,260 | - | - | 23,611 | - | - | - | 50,000 | - |
| Intermediate sources | - | - | - | - | 94 | - | - | - | - |
| State sources | - | - | - | - | - | 5,160 | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | 108,367 | - | - | - | - | - | - |
| Total receipts | 29,260 | - | 108,367 | 23,611 | 94 | 5,160 | - | 50,000 | - |
| Disbursements: | | | | | | | | | |
| Instruction | 5,666 | - | - | 21,802 | - | 31,950 | - | 50,000 | 836 |
| Support services | - | - | 107,699 | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | 5,666 | - | 107,699 | 21,802 | - | 31,950 | - | 50,000 | 836 |
| Excess (deficiency) of receipts over disbursements | 23,594 | - | 668 | 1,809 | 94 | (26,790) | - | - | (836) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 23,594 | - | 668 | 1,809 | 94 | (26,790) | - | - | (836) |
| Cash and investments - ending | \$ 134,041 | \$ 1,403 | \$ 42,172 | \$ 7,301 | \$ 1,314 | \$ 502 | \$ 2,588 | \$ - | \$ 415 |

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

| | Novae / Baseball Donation | Stadium Donation | Psi Iota Xi | Cf Industries | Purdy Grant | Lafontaine Arts Grant | Psi Iota Xi Donation | Kimmel Financial Donation | Vocational Program - Clearing |
|---|------------------------------|---------------------|-------------|---------------|-------------|--------------------------|-------------------------|---------------------------------|-------------------------------------|
| Cash and investments - beginning | \$ - | \$ 50,000 | \$ - | \$ 4,571 | \$ 126 | \$ 90 | \$ 2,578 | \$ - | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | 75,000 | - | 1,960 | 1,610 | - | - | - | 10,000 | 11,558 |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | 75,000 | - | 1,960 | 1,610 | - | - | - | 10,000 | 11,558 |
| Disbursements: | | | | | | | | | |
| Instruction | 57,160 | - | 944 | 811 | - | - | 23 | 10,000 | - |
| Support services | - | - | - | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | 50,000 | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | 57,160 | 50,000 | 944 | 811 | - | - | 23 | 10,000 | - |
| Excess (deficiency) of receipts over disbursements | 17,840 | (50,000) | 1,016 | 799 | - | - | (23) | - | 11,558 |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 17,840 | (50,000) | 1,016 | 799 | - | - | (23) | - | 11,558 |
| Cash and investments - ending | \$ 17,840 | \$ - | \$ 1,016 | \$ 5,370 | \$ 126 | \$ 90 | \$ 2,555 | \$ - | \$ 11,558 |

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

| | Knights Of Columbus | Evergreen Donation | Clearing Account | United Way | Brad Hummer Donation | Duke Energy Grant | Parkview Foundation | Bippus State Bank - HNHS Athletics | Don Wood Foundation |
|---|------------------------|-----------------------|---------------------|------------|-------------------------|----------------------|------------------------|--|------------------------|
| Cash and investments - beginning | \$ 88 | \$ 78 | \$ 12,329 | \$ 631 | \$ - | \$ 484 | \$ - | \$ - | \$ 223,509 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | 25,000 | - | 1,100 | - | 124,406 |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | 115,911 | - |
| Total receipts | - | - | - | - | 25,000 | - | 1,100 | 115,911 | 124,406 |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | - | 24,992 | - | 132 | 75,220 | 346,379 |
| Support services | - | - | 12,123 | - | - | - | - | 15,911 | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | - | 12,123 | - | 24,992 | - | 132 | 91,131 | 346,379 |
| Excess (deficiency) of receipts over disbursements | - | - | (12,123) | - | 8 | - | 968 | 24,780 | (221,973) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | - | (12,123) | - | 8 | - | 968 | 24,780 | (221,973) |
| Cash and investments - ending | \$ 88 | \$ 78 | \$ 206 | \$ 631 | \$ 8 | \$ 484 | \$ 968 | \$ 24,780 | \$ 1,536 |

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

| | The Bookworm | Huntington University Baseball | Classroom Ed Grant | Donation - Whitetails Unlimited / Nasp Donation | HCCSC Robotics | Scholarships and Awards / Amy Barnes Scholarship Fund | Mary Cecil Scholarship Fund | Formative Assessment Grant | High Ability 2019- 2020 |
|---|--------------|--------------------------------------|-----------------------|--|-------------------|--|--------------------------------|----------------------------------|----------------------------|
| Cash and investments - beginning | \$ 1,252 | \$ 201 | \$ 274 | \$ 90 | \$ - | \$ 4,471 | \$ 15,833 | \$ - | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | 18,147 | 8 | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | 51,936 | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | - | - | - | - | 18,147 | 8 | - | 51,936 | - |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | - | 10,029 | 1,000 | 1,000 | - | - |
| Support services | - | - | - | - | - | - | - | 38,258 | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | - | - | - | 10,029 | 1,000 | 1,000 | 38,258 | - |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | 8,118 | (992) | (1,000) | 13,678 | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | - | - | - | 8,118 | (992) | (1,000) | 13,678 | - |
| Cash and investments - ending | \$ 1,252 | \$ 201 | \$ 274 | \$ 90 | \$ 8,118 | \$ 3,479 | \$ 14,833 | \$ 13,678 | \$ - |

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

| | Medicaid Reimbursement Fund | Secured Schools Safety Grant | Stem Grant | Stem - Math Transition Pilot | Nesp Grant 2018-19 | Nesp Grant 2019-20 | Nesp Grant 2020-21 | Nesp Grant 2021-22 | School Technology |
|---|-----------------------------------|------------------------------------|------------|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Cash and investments - beginning | \$ 469,193 | \$ (13,102) | \$ - | \$ - | \$ - | \$ 10 | \$ 21,107 | \$ - | \$ 403,003 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | 1,316 | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | 413,484 | 13,100 | 68,772 | 900 | - | - | - | 26,991 | 60,753 |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | 413,484 | 13,100 | 68,772 | 900 | - | - | - | 28,307 | 60,753 |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | 1,050 | - | - | 18,500 | 6,397 | - |
| Support services | 262,297 | 30,646 | 68,772 | - | - | - | 2,600 | - | 206,880 |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | 135,568 | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | 397,865 | 30,646 | 68,772 | 1,050 | - | - | 21,100 | 6,397 | 206,880 |
| Excess (deficiency) of receipts over disbursements | 15,619 | (17,546) | - | (150) | - | - | (21,100) | 21,910 | (146,127) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 15,619 | (17,546) | - | (150) | - | - | (21,100) | 21,910 | (146,127) |
| Cash and investments - ending | \$ 484,812 | \$ (30,648) | \$ - | \$ (150) | \$ - | \$ 10 | \$ 7 | \$ 21,910 | \$ 256,876 |

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

| | State Connectivity Technology | Ebay | Viking New Tech - VNT | Schwab Navigation 101 - VNT | Career and Technical Performance Grant / School Technical Performance Award | Teacher Appreciation Grant | High Ability Students | High Ability - FY 2022 | Indiana Healthy Schools Grant |
|---|-------------------------------------|-----------|--------------------------|-----------------------------------|---|----------------------------------|--------------------------|---------------------------|----------------------------------|
| Cash and investments - beginning | \$ 79,961 | \$ 419 | \$ 1,095 | \$ 259 | \$ 5,456 | \$ - | \$ 29,777 | \$ - | \$ (5,003) |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | 12,760 | - | - | - | - | 183,449 | - | 48,888 | 11,604 |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | - | 71,927 | - | - | - | - | - | - | - |
| Total receipts | 12,760 | 71,927 | - | - | - | 183,449 | - | 48,888 | 11,604 |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | - | 1,013 | 183,448 | 29,777 | 31,245 | - |
| Support services | - | 477 | - | - | - | - | - | - | 13,365 |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | 477 | - | - | 1,013 | 183,448 | 29,777 | 31,245 | 13,365 |
| Excess (deficiency) of receipts over disbursements | 12,760 | 71,450 | - | - | (1,013) | 1 | (29,777) | 17,643 | (1,761) |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 12,760 | 71,450 | - | - | (1,013) | 1 | (29,777) | 17,643 | (1,761) |
| Cash and investments - ending | \$ 92,721 | \$ 71,869 | \$ 1,095 | \$ 259 | \$ 4,443 | \$ 1 | \$ - | \$ 17,643 | \$ (6,764) |

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

| | Indiana Energy Challenge Grant | Title I Part A FY20 | Title I Part A FY21 | Title I Part A FY22 | Idea Part B FY19 | Idea Part B (611) FY20 | Idea Part B (611) FY21 | Idea Part B FY22 | Idea Part B Preschool FY19 |
|---|-----------------------------------|------------------------|------------------------|------------------------|---------------------|---------------------------|---------------------------|---------------------|-------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ (76,344) | \$ - | \$ (1,102) | \$ (16,696) | \$ (74,927) | \$ - | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | 283,822 | 518,628 | 28,187 | 67,738 | 408,440 | 843,431 | 826 |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | - | - | 283,822 | 518,628 | 28,187 | 67,738 | 408,440 | 843,431 | 826 |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | 166,409 | 493,106 | (183) | 27,536 | 177,502 | 650,173 | 826 |
| Support services | - | - | 39,759 | 69,979 | 27,268 | 23,501 | 156,404 | 219,986 | - |
| Noninstructional services | - | - | 1,310 | 6,600 | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | - | - | 207,478 | 569,685 | 27,085 | 51,037 | 333,906 | 870,159 | 826 |
| Excess (deficiency) of receipts over disbursements | - | - | 76,344 | (51,057) | 1,102 | 16,701 | 74,534 | (26,728) | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | - | 76,344 | (51,057) | 1,102 | 16,701 | 74,534 | (26,728) | - |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ (51,057) | \$ - | \$ 5 | \$ (393) | \$ (26,728) | \$ - |

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

| | Idea Part B Preschool FY20 | Idea Part B Preschool FY21 | Idea Part B Preschool FY22 | Title IV FFY18 | Title IV FFY19 | Title IV FFY20 | Title IV FFY21 | Area 18 Perkins Grant | Medicaid Reimbursement - Federal |
|---|-------------------------------|-------------------------------|-------------------------------|----------------|----------------|----------------|----------------|--------------------------|--|
| Cash and investments - beginning | \$ - | \$ (3,809) | \$ - | \$ - | \$ (2,277) | \$ - | \$ - | \$ - | \$ 6,228 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | 857 | 11,617 | 39,021 | - | 6,339 | 36,443 | - | 69,142 | - |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | 857 | 11,617 | 39,021 | - | 6,339 | 36,443 | - | 69,142 | - |
| Disbursements: | | | | | | | | | |
| Instruction | 857 | 7,808 | 42,912 | - | 4,692 | 30,615 | - | 69,142 | - |
| Support services | - | - | - | - | - | 11,250 | 25,193 | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | 857 | 7,808 | 42,912 | - | 4,692 | 41,865 | 25,193 | 69,142 | - |
| Excess (deficiency) of receipts over disbursements | - | 3,809 | (3,891) | - | 1,647 | (5,422) | (25,193) | - | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | - | 3,809 | (3,891) | - | 1,647 | (5,422) | (25,193) | - | - |
| Cash and investments - ending | \$ - | \$ - | \$ (3,891) | \$ - | \$ (630) | \$ (5,422) | \$ (25,193) | \$ - | \$ 6,228 |

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

| | ABLES Grant | Title II, Part A, Supporting Effective Instruction - MTSS Pilot Program | Title II Part A FY 19 | Title II Part A FY 20 | Title II Part A - FFY15 | Title II Part A - FFY18 | Emergency Connectivity Grant | Esser III | Esser II |
|---|-------------|--|--------------------------|--------------------------|----------------------------|----------------------------|------------------------------------|--------------|--------------|
| Cash and investments - beginning | \$ 4,142 | \$ (4,043) | \$ (10,318) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (811,665) |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | 4,043 | 39,601 | 86,242 | - | - | - | 362,439 | 952,304 |
| Other receipts | - | - | - | - | - | - | - | - | - |
| Total receipts | - | 4,043 | 39,601 | 86,242 | - | - | - | 362,439 | 952,304 |
| Disbursements: | | | | | | | | | |
| Instruction | 4,142 | - | - | - | - | - | - | 230,504 | 134 |
| Support services | - | - | 29,283 | 99,501 | - | - | 944,875 | 257,265 | 140,505 |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | - | - | - | - | - | - | - |
| Total disbursements | 4,142 | - | 29,283 | 99,501 | - | - | 944,875 | 487,769 | 140,639 |
| Excess (deficiency) of receipts over disbursements | (4,142) | 4,043 | 10,318 | (13,259) | - | - | (944,875) | (125,330) | 811,665 |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (4,142) | 4,043 | 10,318 | (13,259) | - | - | (944,875) | (125,330) | 811,665 |
| Cash and investments - ending | \$ - | \$ - | \$ - | \$ (13,259) | \$ - | \$ - | \$ (944,875) | \$ (125,330) | \$ - |

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

| | Geers | Cares Act | Prepaid Food | Federal Tax | Social Security | State Tax | County Adjusted Gross Income Tax | Teacher Retirement | Public Employee's Retirement Fund |
|---|------------|--------------|--------------|--------------|-----------------|------------|--|-----------------------|---|
| Cash and investments - beginning | \$ (3,280) | \$ (217,198) | \$ 50,955 | \$ (191,698) | \$ 119,819 | \$ 136,980 | \$ 11,449 | \$ (60,234) | \$ 5,039 |
| Receipts: | | | | | | | | | |
| Local sources | - | - | 185,518 | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | 16,205 | 231,982 | - | - | - | - | - | - | - |
| Other receipts | - | - | - | 2,473,366 | 4,425,877 | 925,747 | 549,295 | 1,561,583 | 1,046,837 |
| Total receipts | 16,205 | 231,982 | 185,518 | 2,473,366 | 4,425,877 | 925,747 | 549,295 | 1,561,583 | 1,046,837 |
| Disbursements: | | | | | | | | | |
| Instruction | 14,455 | 1,515 | - | - | - | - | - | - | - |
| Support services | - | 13,269 | 4,561 | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | - | - | 195,260 | 2,473,366 | 4,425,877 | 944,669 | 561,100 | 1,562,047 | 1,044,965 |
| Total disbursements | 14,455 | 14,784 | 199,821 | 2,473,366 | 4,425,877 | 944,669 | 561,100 | 1,562,047 | 1,044,965 |
| Excess (deficiency) of receipts over disbursements | 1,750 | 217,198 | (14,303) | - | - | (18,922) | (11,805) | (464) | 1,872 |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,750 | 217,198 | (14,303) | - | - | (18,922) | (11,805) | (464) | 1,872 |
| Cash and investments - ending | \$ (1,530) | \$ - | \$ 36,652 | \$ (191,698) | \$ 119,819 | \$ 118,058 | \$ (356) | \$ (60,698) | \$ 6,911 |

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

| | Group Insurance | Group Health Insurance | Group Health Insurance - Retiree | Group Dental Insurance | Group Dental Insurance - Retiree | Group Vision Insurance | Group Vision Insurance - Retiree | Group Life Insurance | Group AD&D Insurance |
|---|-----------------|------------------------|----------------------------------|------------------------|----------------------------------|------------------------|----------------------------------|----------------------|----------------------|
| Cash and investments - beginning | \$ 1,610 | \$ 201,480 | \$ 8,126 | \$ (8,011) | \$ 2,387 | \$ (1,018) | \$ 1,934 | \$ 3,992 | \$ - |
| Receipts: | | | | | | | | | |
| Local sources | - | - | - | - | - | - | - | - | - |
| Intermediate sources | - | - | - | - | - | - | - | - | - |
| State sources | - | - | - | - | - | - | - | - | - |
| Federal sources | - | - | - | - | - | - | - | - | - |
| Other receipts | 17,529 | 6,204,366 | 124,103 | 251,109 | 3,359 | 50,228 | 1,110 | 43,106 | 6,380 |
| Total receipts | 17,529 | 6,204,366 | 124,103 | 251,109 | 3,359 | 50,228 | 1,110 | 43,106 | 6,380 |
| Disbursements: | | | | | | | | | |
| Instruction | - | - | - | - | - | - | - | - | - |
| Support services | - | - | - | - | - | - | - | - | - |
| Noninstructional services | - | - | - | - | - | - | - | - | - |
| Facilities acquisition and construction | - | - | - | - | - | - | - | - | - |
| Debt services | - | - | - | - | - | - | - | - | - |
| Nonprogrammed charges | 16,702 | 6,204,366 | 124,231 | 250,120 | 3,890 | 50,396 | 801 | 43,106 | 6,380 |
| Total disbursements | 16,702 | 6,204,366 | 124,231 | 250,120 | 3,890 | 50,396 | 801 | 43,106 | 6,380 |
| Excess (deficiency) of receipts over disbursements | 827 | - | (128) | 989 | (531) | (168) | 309 | - | - |
| Other financing sources (uses): | | | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 827 | - | (128) | 989 | (531) | (168) | 309 | - | - |
| Cash and investments - ending | \$ 2,437 | \$ 201,480 | \$ 7,998 | \$ (7,022) | \$ 1,856 | \$ (1,186) | \$ 2,243 | \$ 3,992 | \$ - |

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

| | Group Long-Term Disability | | Garnishments | United Way Fund | Clearing Account - Misc | Insurance - Supplemental | Totals |
|---|----------------------------|-------------|--------------|-----------------|-------------------------|--------------------------|---------------|
| | Insurance | Annuities | | | | | |
| Cash and investments - beginning | \$ (8,409) | \$ (19,433) | \$ (60) | \$ - | \$ 25,477 | \$ 169,129 | \$ 27,100,956 |
| Receipts: | | | | | | | |
| Local sources | - | - | - | - | - | - | 18,972,364 |
| Intermediate sources | - | - | - | - | - | - | 773 |
| State sources | - | - | - | - | - | - | 37,722,761 |
| Federal sources | - | - | - | - | - | - | 7,238,381 |
| Other receipts | 70,375 | 1,028,797 | 30,080 | 29,464 | 735 | 388,710 | 19,801,612 |
| Total receipts | 70,375 | 1,028,797 | 30,080 | 29,464 | 735 | 388,710 | 83,735,891 |
| Disbursements: | | | | | | | |
| Instruction | - | - | - | - | - | - | 26,088,170 |
| Support services | - | - | - | - | - | - | 22,666,976 |
| Noninstructional services | - | - | - | - | - | - | 3,486,397 |
| Facilities acquisition and construction | - | - | - | - | - | - | 2,632,963 |
| Debt services | - | - | - | - | - | - | 7,011,574 |
| Nonprogrammed charges | 69,782 | 1,028,797 | 30,080 | 29,464 | 450 | 419,258 | 19,485,107 |
| Total disbursements | 69,782 | 1,028,797 | 30,080 | 29,464 | 450 | 419,258 | 81,371,187 |
| Excess (deficiency) of receipts over disbursements | 593 | - | - | - | 285 | (30,548) | 2,364,704 |
| Other financing sources (uses): | | | | | | | |
| Proceeds of long-term debt | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | 5,000,000 |
| Transfers out | - | - | - | - | - | - | (5,000,000) |
| Total other financing sources (uses) | - | - | - | - | - | - | - |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 593 | - | - | - | 285 | (30,548) | 2,364,704 |
| Cash and investments - ending | \$ (7,816) | \$ (19,433) | \$ (60) | \$ - | \$ 25,762 | \$ 138,581 | \$ 29,465,660 |

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OTHER INFORMATION

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2022

| <u>Government or Enterprise</u> | <u>Accounts Payable</u> | <u>Accounts Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities | <u>\$ 921,120</u> | <u>\$ 224,401</u> |

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

| Lessor | Purpose | Annual Lease Payment | Lease Beginning Date | Lease Ending Date |
|---|------------------------|----------------------------|----------------------------|-------------------------|
| Governmental activities: | | | | |
| Huntington Countywide School Bldg Corp II | 2016 Refunding | \$ 3,172,000 | 12/08/16 | 12/31/23 |
| Huntington Countywide School Bldg Corp I | Mortgage Bonds of 2018 | 1,851,500 | 11/15/18 | 12/31/37 |
| Pitney Bowes | Postage Machine Rental | 15,624 | 01/01/20 | 12/31/25 |
| US Bank Finance | Copier Lease | 64,519 | 08/01/20 | 08/15/25 |
| YMCA | Pool Rental | <u>30,000</u> | 11/08/21 | 07/01/23 |
| Total of annual lease payments | | <u>\$ 5,133,643</u> | | |

| Description of Debt | | Ending Principal Balance | Principal Due Within One Year |
|--------------------------|--------------------|--------------------------------|-------------------------------------|
| Type | Purpose | | |
| Governmental activities: | | | |
| General Obligation Bonds | 2020 GOB | \$ 2,735,000 | \$ 1,810,000 |
| Notes and Loans Payable | Common School Loan | <u>313,010</u> | <u>156,506</u> |
| Totals | | <u>\$ 3,048,010</u> | <u>\$ 1,966,506</u> |

OTHER REPORTS

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