

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

FINANCIAL STATEMENT AUDIT REPORT

OF

MONROE COUNTY COMMUNITY SCHOOL CORPORATION

MONROE COUNTY, INDIANA

July 1, 2020 to June 30, 2022



**FILED**  
03/30/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Business Operations	John Kenny	07-01-20 to 06-30-23
Superintendent of Schools	Dr. Judith DeMuth	07-01-20 to 06-30-21
	Dr. Jeff Hauswald	07-01-21 to 06-30-23
President of the School Board	Cathy Fuentes-Rohwer	07-01-20 to 12-31-21
	Brandon Shurr	01-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

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

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

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

We have audited the accompanying financial statement of the Monroe 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 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 23, 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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MONROE 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 Fund	\$ 5,714,247	\$ 74,084,121	\$ 64,889,604	\$ (7,166,277)	\$ 7,742,487	\$ 78,157,964	\$ 68,016,178	\$ (4,220,542)	\$ 13,663,731
Referendum-Exempt Operating	10,303,163	8,486,655	11,012,192	-	7,777,626	8,067,093	10,751,374	-	5,093,345
Debt Service Fund	1,397,800	14,214,377	13,363,916	2,324,583	4,572,844	15,837,474	14,394,946	(275,129)	5,740,243
Retirem/Severance Bond Debt	88,190	1,107,283	1,011,934	-	183,539	1,041,719	1,013,248	-	212,010
Operations Fund	6,233,577	26,787,504	30,910,230	6,945,353	9,056,204	27,458,524	29,343,949	3,846,868	11,017,647
Rainy Day Fund	1,212,500	-	-	-	1,212,500	-	-	-	1,212,500
Retirement Bond Fund	6,242,637	-	-	-	6,242,637	-	-	(2,581,764)	3,660,873
2018 G.O. Bond	445,748	-	382,608	-	63,140	-	63,140	-	-
2018B G.O. Bond	119,730	-	-	-	119,730	-	13,208	-	106,522
2020 Fm Bonds Const Acct	11,602,069	77,956	4,138,123	-	7,541,902	2,944,980	7,366,551	-	3,120,331
2020 G.O. Bonds	-	-	6,680,094	12,000,000	5,319,906	-	4,868,144	-	451,762
2021 G.O. Bonds	-	-	526,192	5,050,652	4,524,460	-	3,092,773	-	1,431,687
Food Service Fund	(411,673)	3,253,861	3,458,519	(39,708)	(656,039)	5,573,897	4,453,276	(46,326)	418,256
Textbook Rental Fund	2,289,036	878,980	2,171,561	428,208	1,424,663	778,404	442,280	275,129	2,035,916
Self-Insurance Fund	1,471,383	14,806,082	15,575,003	360,000	1,062,462	15,722,744	16,431,093	3,001,764	3,355,877
Levy Excess Fund	119,535	-	-	-	119,535	-	-	-	119,535
Area Vocational School Fund	(7,254)	1,933,228	2,314,786	-	(388,812)	2,065,394	2,231,495	-	(554,913)
Early Learning Center	(392,962)	336,975	867,015	-	(923,002)	1,089,105	633,791	-	(467,688)
On My Way Pre-K	607,391	(130,493)	-	-	476,898	(332,233)	-	-	144,665
Upland Pathways Grant	(198)	750	1,342	(1,234)	(2,024)	3,985	1,993	-	(32)
Stem To Them Bus	-	294,830	294,830	-	-	-	-	-	-
Mac Grant	61	-	-	-	61	-	-	-	61
No Kid Hungry Grant - Food Ser	4,438	-	3,281	-	1,157	-	-	-	1,157
Arby's Foundation - North Ffa	1,000	-	40	-	960	-	-	-	960
Stem Fellows - Roi	(6,864)	-	-	-	(6,864)	-	-	-	(6,864)
Zone Arts Grant - South 20/21	-	750	-	-	750	-	725	-	25
Bbc Comm. Transitions - Sped	-	2,000	2,120	-	(120)	-	-	-	(120)
Tri Kappa High Impact Grant	-	2,500	2,496	-	4	-	-	-	4
Ind Humanities Grant-Tri-North	-	1,000	962	-	38	-	-	-	38
Ind Humanities Grant - South	-	787	780	-	7	-	-	-	7
Snapdragon Grant - Fairview	-	6,000	2,986	-	3,014	-	2,990	-	24
Ind Humanities Grant - North	-	934	904	-	30	-	-	-	30
Ind Humanities - Arlington	-	431	431	-	-	-	-	-	-
Ind Humanities Grant -Fairview	-	990	988	-	2	-	-	-	2
Ind Humanities Grant - Marlin	-	417	416	-	1	-	-	-	1
Literacy Grant - Clear Creek	-	3,760	3,741	-	19	-	-	-	19
Ind Humanities - Jackson Creek	-	1,000	993	-	7	-	-	-	7
Siec - Idoe Stem Cadre	-	4,868	4,868	-	-	736	-	-	736
Dicks S.G. Fdn - Batchelor	-	1,000	-	-	1,000	-	-	-	1,000
Digital Equity - Wifi Grant	-	1,500	256	-	1,244	-	1,826	-	(582)
Come Back Strong - Eli #2	-	81,000	79,931	-	1,069	-	1,017	-	52
Quadrangles 2021 - South Robot	-	1,500	-	-	1,500	1,500	3,000	-	-
Trailblazer 2019 Award - lu	-	4,320	-	-	4,320	-	1,894	-	2,426
Sp Ed - Alpha Xi Delta Funds	-	-	-	-	-	43,599	-	-	43,599
Adult Ed - Coabe Award 2022	-	-	-	-	-	1,500	-	-	1,500
Tri Kappa Grant - Arlington	-	-	-	-	-	500	-	-	500
Garden Grant - Templeton	-	-	-	-	-	250	250	-	-
School Co Ag Grant-Dr. Mobley	-	-	-	-	-	81,380	-	-	81,380
Laura Bush Fdn Grant-Fairview	-	-	-	-	-	5,000	-	-	5,000
Preschool Ptq - Level 4	-	-	-	-	-	7,000	-	-	7,000
Preschool Parent Liaison Grant	-	38,813	29,224	-	9,589	31,510	1,267	-	39,832
Ictq - Sp. Ed. - I.U	-	-	-	-	-	50,000	-	-	50,000
Evening Of Stars Donations	45,959	15,300	410	-	60,849	7,800	18,411	-	50,238
Local Donations	48,569	21,163	15,917	-	53,815	42,281	22,447	-	73,649
Other Local Funds	353,333	399,604	653,361	(2,993)	96,583	333,685	336,750	-	93,518
Community Foundation Grant	(1,471)	2,500	(3,113)	-	4,142	2,500	2,691	-	3,951
Cybersecurity Task Force	1,443	-	52	-	1,391	1,803	1,803	-	1,391
Prof Developmt Funds	10,073	-	-	(10,073)	-	-	-	-	-
Fresh Thyme - Tutoring Program	2,562	-	-	-	2,562	-	2,408	-	154
Special Education Misc Funds	500	-	-	(500)	-	-	-	-	-
Teacher Training In Sciences	2,128	-	-	(2,128)	-	-	-	-	-

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Miscellaneous Donations	(2,071)	-	-	2,071	-	-	-	-	-
Miscellaneous Donations 2	775	-	-	(775)	-	-	-	-	-
Mexico Project	(32,396)	-	7,225	738	(38,883)	-	-	-	(38,883)
Alternative Ed Grant 2019/2020	18,872	38,534	9,790	-	47,616	-	15,045	-	32,571
School Assistance Fund	6,776	8,561	5,349	-	9,988	8,716	7,438	-	11,266
High Ability Prog Sy 2016/17	(11,188)	-	(6,806)	-	(4,382)	-	-	-	(4,382)
Dii Fy20 #A58-0-20DI-6399	(7,448)	36,966	29,954	-	(436)	-	(427)	-	(9)
Dual Language Immersion Fy 21	-	-	9,753	-	(9,753)	34,261	27,972	-	(3,464)
Dual Language Immersion Fy22	-	-	-	-	-	-	16,965	-	(16,965)
Formative Asmt Grant 15/16	63,605	112,045	343,651	-	(168,001)	105,984	112,975	-	(174,992)
Gifted & Talented	(1,430)	-	-	1,430	-	-	390,044	-	(390,044)
Abe 19/20 Grant #Ae941	(323,402)	362,545	39,142	-	1	-	-	-	1
Adult Ed Basic Fy 21	-	-	-	-	-	489,922	720,526	-	(230,604)
School Safety Grant Fy21	(435)	50,000	50,008	-	(443)	18,327	50,282	-	(32,398)
Digital Learning Grant - Fy19	(6,364)	7,700	41,093	-	(39,757)	49,994	2,516	-	7,721
Stem Accel #A58-0-20Ci-6547	-	-	10,519	-	(10,519)	1,647	4,065	-	(12,937)
Alternative Ed - Bgs 2021	-	-	-	-	-	42,631	-	-	42,631
Early Intervention Grant Fy 20	(49,262)	14,136	26,342	56,951	(4,517)	-	-	-	(4,517)
Early Intervention Grant -Fy21	-	31,372	500	-	30,872	-	31,264	-	(392)
Early Intervention Grant -Fy22	-	-	-	-	-	37,938	1,515	-	36,423
Nesp 2019/20	59,860	-	103,842	-	(43,982)	-	2,845	-	(46,827)
Nesp - Fy21	-	136,571	37,619	-	98,952	-	59,991	-	38,961
Nesp - Fy 22	-	-	-	-	-	138,754	105,426	-	33,328
Career Technical Education	436	-	-	-	436	-	-	-	436
Indiana School Incentive Award	(145)	387,597	387,611	-	(159)	388,059	388,070	-	(170)
High Ability	58,668	55,374	81,331	-	32,711	81,891	85,189	-	29,413
State Connectivity Grant	14,777	15,818	-	-	30,595	12,760	-	-	43,355
Career Ladders Grant 2020/2023	198,000	-	-	-	198,000	-	33,375	-	164,625
Project Lead The Way 2013/14	-	-	-	-	-	-	35	-	(35)
Work-Indiana Training	28,302	204,803	148,982	-	84,123	199,455	93,576	-	190,002
Skill Up Grant - Hhcc	46,565	-	52,720	-	(6,155)	-	56,474	-	(62,629)
Work Indiana 18/19 #Win841	8,973	-	420	-	8,553	-	-	-	8,553
Early Learning/Oecosl Rff18001	(4,547)	1,583	8,617	-	(11,581)	9,913	-	-	(1,668)
School Safety Fy20	(49,887)	50,000	113	-	-	-	-	-	-
Other State Funds	(4,239)	-	-	-	(4,239)	-	-	-	(4,239)
Title I - Basic Fy 21	(4,745)	1,845,903	2,220,634	-	(379,476)	382,195	5,336	-	(2,617)
Title I - Sig (1003) 2017/18	23,172	-	-	(23,172)	-	-	-	-	-
Title I Delinquent 16/17	(3,408)	-	-	3,408	-	-	-	-	-
Title I-Sig (1003G) Sy 16/17	968	-	-	(968)	-	-	-	-	-
Title I-Sig (1003G) Sy 15/16	3	-	-	(3)	-	-	-	-	-
Title I-Sig (1003G) Sy 16/17 2	(602)	-	-	602	-	-	-	-	-
Title I-Sig (1003G) Sy 17/18	(94)	-	-	94	-	-	-	-	-
Title I-Sig (1003G) Sy 17/18 2	(11,556)	-	-	11,556	-	-	-	-	-
Title I Basic 2021/22	-	-	-	-	-	1,738,570	1,848,489	-	(109,919)
Title I 19/20 # 18611-001-Pn01	(709,040)	902,208	193,194	-	(26)	-	-	-	(26)
Title I - Sig 2019/2020 - Bgs	-	4,326	4,326	-	-	10,737	10,737	-	-
Title I Dist Schools Arlington	-	10,000	10,000	-	-	-	-	-	-
Mckinney-Vento Grant Fy20	-	50,000	50,000	-	-	50,000	50,000	-	-
Sped 611 Idea 19/20 #	(387,334)	822,119	554,632	-	(119,847)	317,939	193,034	-	5,058
Sped Idea Fy22	-	-	-	-	-	1,975,266	2,161,003	-	(185,737)
Idea Special Education Grant	(183,809)	1,564,313	2,007,862	-	(627,358)	927,234	352,246	-	(52,370)
Sped Preschool Fy 21	-	47,567	68,392	-	(20,825)	-	9,657	-	(30,482)
Preschool 19/21#20619-038-Pn01	(81,018)	75,229	(5,789)	-	-	-	9,640	-	(9,640)
Sped Preschool Fy 22	-	-	-	-	-	19,065	28,763	-	(9,698)
Preschool 18/20#19619-040-Pn01	(368)	-	1,744	-	(2,112)	3,902	1,784	-	6
Ae lclce841 Sy 2018/19	-	-	-	-	-	-	1,295	-	(1,295)
Adult Ed Basic- Fy20	-	402,264	924,572	-	(522,308)	702,756	180,447	-	1
Adult Ed Basic Federal Fy 21	-	-	-	-	-	116,052	163,520	-	(47,468)
Abe 19/20 Grant	(162,555)	345,556	183,001	-	-	-	-	-	-
Ae lclce 20/21	-	15,656	33,301	-	(17,645)	34,344	16,523	-	176
Ae lclce 19/20	(50,497)	65,043	14,545	-	1	-	-	-	1
Ae lclce 21/22	-	-	-	-	-	83,495	182,861	-	(99,366)

MONROE 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
Sy18/19 Title Iv #2018-424-187	(19,458)	24,258	4,799	-	1	-	4,382	-	(4,381)
Title IV - Fy19	(41,489)	48,007	110,042	-	(103,524)	117,201	13,677	-	-
Title IV - Fy20	-	-	-	-	-	68,924	125,145	-	(56,221)
Perkins 16/17 #17-4700-5740	240	-	240	-	-	-	-	-	-
Perkins 20/21	-	270,863	281,897	-	(11,034)	62,116	224,001	-	(172,919)
Carl Perkins Grant Fy 22	-	-	-	-	-	292,518	307,132	-	(14,614)
Perkins #18-4700-5740 17/18	(18,463)	-	(18,463)	-	-	-	-	-	-
Perkins 14/15 #14-5700-5740	(2,791)	-	(2,791)	-	-	-	-	-	-
Perkins #18-4700-4345 18/19	(85,009)	95	(84,915)	-	1	-	-	-	1
Perkins 19/20	101,746	57,112	158,858	-	-	-	430	-	(430)
Summer Expansion#19A-4700-5740	(34,493)	-	-	-	(34,493)	35,000	-	-	507
Perkins Assessment 2019/20	(1,335)	3,677	2,342	-	-	-	3,200	-	(3,200)
Perkins Summer #20-0512-Sb36	-	19,588	15,915	-	3,673	-	-	-	3,673
Perkins Cte Covid Grant 20/21	-	-	19,480	-	(19,480)	30,231	(164,818)	-	175,569
Clna Planning Grant 2021/22	-	-	-	-	-	-	2,198	-	(2,198)
Stabilization Grant - Round 1	-	-	-	-	-	971,604	971,604	-	-
Stabilization Grant - Round 2	-	-	-	-	-	1,900,849	118,047	-	1,782,802
21st Century - Title IV Part B	(60,345)	90,063	95,642	-	(65,924)	15,472	44,355	-	(94,807)
21st Cclg 18/19 #S287C150014	(7,777)	226,453	297,779	-	(79,103)	340,806	302,363	-	(40,660)
21st Cclg	-	-	-	-	-	139,562	44,400	-	95,162
21st Cclg 14/15	(6,867)	-	-	6,867	-	-	-	-	-
Title II A 19/20-#S367A180013	(28,841)	101,448	72,607	-	-	-	-	-	-
Title II A - Ffy17 Sy18-19	(579)	-	(579)	-	-	-	-	-	-
Title II Part A Ffy 2019	-	256,021	364,839	-	(108,818)	160,395	49,222	-	2,355
Esea Title II Part A Ffy 2020	-	-	-	-	-	156,689	281,793	-	(125,104)
Title II-A Pib-Ford Nglu 19/20	-	1,000	1,158	-	(158)	-	2,318	-	(2,476)
II-A Teacher Leader Bootcamp	-	3,480	3,480	-	-	-	-	-	-
Title III 18/20#01119-073-Pn01	(17,606)	22,542	4,935	-	1	-	-	-	1
Title III - Fy22	-	-	31,395	-	(31,395)	34,724	4,146	-	(817)
Title III Fy23	-	-	-	-	-	17,129	34,519	-	(17,390)
Title III Fy21	(22,032)	43,292	21,260	-	-	-	7,366	-	(7,366)
Title III 17/19#01118-072-Pn01	(25,089)	-	(26,212)	-	1,123	-	-	-	1,123
Esser Cte Summer Bridge - Hhcc	-	-	-	-	-	5,200	5,200	-	-
Federal Stimulus - Esser III	-	-	-	-	-	2,072,565	4,038,150	-	(1,965,585)
Federal Stimulus - Esser II	-	-	175,000	-	(175,000)	7,017,347	6,867,496	-	(25,149)
18003 - Ed Stabiliz Relief	-	1,778,568	1,868,246	-	(89,678)	181,114	125,743	-	(34,307)
Cares - Hse Fee Prog Adult Ed	-	14,249	14,249	-	-	-	-	-	-
Enviro. Health Asthma Control	2,000	-	-	(2,000)	-	-	-	-	-
Prepaid School Lunch Accounts	270,927	56,381	161,274	-	166,034	-	53,823	-	112,211
Payroll Withholdings	1,926,198	48,746,436	48,643,723	-	2,028,911	51,447,473	52,457,513	-	1,018,871
Totals	\$ 47,867,499	\$ 206,151,568	\$ 218,263,382	\$ 19,942,682	\$ 55,698,367	\$ 232,068,820	\$ 236,858,819	\$ -	\$ 50,908,368

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

MONROE 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.

MONROE 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.

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

**E. Disbursements**

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

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

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

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

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

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

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

**F. Other Financing Sources and Uses**

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

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

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

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

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**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.

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

*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:

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

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan Descriptions*

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

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

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

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

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

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

*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:

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

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

*Contributions*

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

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

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

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of posting errors that resulted in posting adjustments.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable federal grants and some local funds being overspent. In most cases, the reimbursements for expenditures made by the School Corporation were requested, but not yet received by June 30, 2021 and 2022, respectively.

**Note 9. Holding Corporation**

The School Corporation has entered into a capital lease with the MCCSC 1996 School Building Corp (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2020-2021 and 2021-2022 totaled \$7,060,000 and \$8,424,000, respectively.

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

**Note 10. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: life insurance benefits. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding these benefits can be obtained by contacting the School Corporation.

REQUIRED SUPPLEMENTARY INFORMATION

MONROE 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 Fund	Referendum-- Exempt Operating	Debt Service Fund	Retirem/Severance Bond Debt	Operations Fund	Rainy Day Fund	Retirement Bond Fund	2018 G.O. Bond	2018B G.O. Bond	2020 Fm Bonds Const Acct	2020 G.O. Bonds
Cash and investments - beginning	\$ 5,714,247	\$ 10,303,163	\$ 1,397,800	\$ 88,190	\$ 6,233,577	\$ 1,212,500	\$ 6,242,637	\$ 445,748	\$ 119,730	\$ 11,602,069	\$ -
Receipts:											
Local sources	1,076,008	8,486,655	14,214,377	1,107,283	26,754,449	-	-	-	-	36,964	-
Intermediate sources	600	-	-	-	-	-	-	-	-	-	-
State sources	73,007,513	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	33,055	-	-	-	-	40,992	-
Total receipts	74,084,121	8,486,655	14,214,377	1,107,283	26,787,504	-	-	-	-	77,956	-
Disbursements:											
Instruction	49,440,714	6,224,351	-	-	-	-	-	-	-	-	-
Support services	15,448,890	4,111,629	-	-	25,086,336	-	-	-	-	-	90,236
Noninstructional services	-	676,212	-	-	1,332,540	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	4,491,354	-	-	382,608	-	4,138,123	6,589,858
Debt services	-	-	13,363,916	1,011,934	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	64,889,604	11,012,192	13,363,916	1,011,934	30,910,230	-	-	382,608	-	4,138,123	6,680,094
Excess (deficiency) of receipts over disbursements	9,194,517	(2,525,537)	850,461	95,349	(4,122,726)	-	-	(382,608)	-	(4,060,167)	(6,680,094)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	2,755,420	-	-	-	-	-	-	-	12,000,000
Sale of capital assets	-	-	-	-	136,609	-	-	-	-	-	-
Transfers in	-	-	-	-	6,940,000	-	-	-	-	-	-
Transfers out	(7,166,277)	-	(430,837)	-	(131,256)	-	-	-	-	-	-
Total other financing sources (uses)	(7,166,277)	-	2,324,583	-	6,945,353	-	-	-	-	-	12,000,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,028,240	(2,525,537)	3,175,044	95,349	2,822,627	-	-	(382,608)	-	(4,060,167)	5,319,906
Cash and investments - ending	\$ 7,742,487	\$ 7,777,626	\$ 4,572,844	\$ 183,539	\$ 9,056,204	\$ 1,212,500	\$ 6,242,637	\$ 63,140	\$ 119,730	\$ 7,541,902	\$ 5,319,906

MONROE 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

	2021 G.O. Bonds	Food Service Fund	Textbook Rental Fund	Self-Insurance Fund	Levy Excess Fund	Area Vocational School Fund	Early Learning Center	On My Way Pre- K	Upland Pathways Grant	Stem To Them Bus	Mac Grant	No Kid Hungry Grant - Food Ser
Cash and investments - beginning	\$ -	\$ (411,673)	\$ 2,289,036	\$ 1,471,383	\$ 119,535	\$ (7,254)	\$ (392,962)	\$ 607,391	\$ (198)	\$ -	\$ 61	\$ 4,438
Receipts:												
Local sources	-	242,566	575,513	14,806,082	-	1,933,228	336,975	(130,493)	750	294,830	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	303,467	-	-	-	-	-	-	-	-	-
Federal sources	-	3,011,270	-	-	-	-	-	-	-	-	-	-
Other receipts	-	25	-	-	-	-	-	-	-	-	-	-
Total receipts	-	3,253,861	878,980	14,806,082	-	1,933,228	336,975	(130,493)	750	294,830	-	-
Disbursements:												
Instruction	-	-	-	-	-	1,538,568	-	-	741	-	-	3,281
Support services	818	137,308	2,171,561	366,820	-	373,100	560	-	601	294,830	-	-
Noninstructional services	-	3,321,211	-	-	-	403,118	866,455	-	-	-	-	-
Facilities acquisition and construction	525,374	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	15,208,183	-	-	-	-	-	-	-	-
Total disbursements	526,192	3,458,519	2,171,561	15,575,003	-	2,314,786	867,015	-	1,342	294,830	-	3,281
Excess (deficiency) of receipts over disbursements	(526,192)	(204,658)	(1,292,581)	(768,921)	-	(381,558)	(530,040)	(130,493)	(592)	-	-	(3,281)
Other financing sources (uses):												
Proceeds of long-term debt	5,050,652	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	428,208	360,000	-	-	-	-	-	-	-	-
Transfers out	-	(39,708)	-	-	-	-	-	-	(1,234)	-	-	-
Total other financing sources (uses)	5,050,652	(39,708)	428,208	360,000	-	-	-	-	(1,234)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,524,460	(244,366)	(864,373)	(408,921)	-	(381,558)	(530,040)	(130,493)	(1,826)	-	-	(3,281)
Cash and investments - ending	\$ 4,524,460	\$ (656,039)	\$ 1,424,663	\$ 1,062,462	\$ 119,535	\$ (388,812)	\$ (923,002)	\$ 476,898	\$ (2,024)	\$ -	\$ 61	\$ 1,157

MONROE 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

	Arby's Foundation - North Ffa	Stem Fellows - Roi	Zone Arts Grant - South 20/21	Bbc Comm. Transitions - Sped	Tri Kappa High Impact Grant	Ind Humanities Grant-Tri-North	Ind Humanities Grant - South	Snapdragon Grant - Fairview	Ind Humanities Grant - North	Ind Humanities - Arlington	Ind Humanities Grant -Fairview	Ind Humanities Grant - Marlin
Cash and investments - beginning	\$ 1,000	\$ (6,864)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	750	2,000	2,500	1,000	787	6,000	934	431	990	417
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	750	2,000	2,500	1,000	787	6,000	934	431	990	417
Disbursements:												
Instruction	40	-	-	2,120	-	962	780	2,986	904	431	988	416
Support services	-	-	-	-	2,496	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	40	-	-	2,120	2,496	962	780	2,986	904	431	988	416
Excess (deficiency) of receipts over disbursements	(40)	-	750	(120)	4	38	7	3,014	30	-	2	1
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(40)	-	750	(120)	4	38	7	3,014	30	-	2	1
Cash and investments - ending	\$ 960	\$ (6,864)	\$ 750	\$ (120)	\$ 4	\$ 38	\$ 7	\$ 3,014	\$ 30	\$ -	\$ 2	\$ 1

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Literacy Grant - Clear Creek	Ind Humanities - Jackson Creek	Siec - Idoe Stem Cadre	Dicks S.G. Fdn - Batchelor	Digital Equity - Wifi Grant	Come Back Strong - Eli #2	Quadrangles 2021 - South Robot	Trailblazer 2019 Award - lu	Sp Ed - Alpha Xi Delta Funds	Adult Ed - Coabe Award 2022	Tri Kappa Grant - Arlington	Garden Grant - Templeton
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	3,760	1,000	4,868	1,000	1,500	81,000	1,500	4,320	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	3,760	1,000	4,868	1,000	1,500	81,000	1,500	4,320	-	-	-	-
Disbursements:												
Instruction	3,741	993	2,381	-	-	-	-	-	-	-	-	-
Support services	-	-	2,487	-	256	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	79,931	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,741	993	4,868	-	256	79,931	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	19	7	-	1,000	1,244	1,069	1,500	4,320	-	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19	7	-	1,000	1,244	1,069	1,500	4,320	-	-	-	-
Cash and investments - ending	\$ 19	\$ 7	\$ -	\$ 1,000	\$ 1,244	\$ 1,069	\$ 1,500	\$ 4,320	\$ -	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	School Co Ag Grant-Dr. Mobley	Laura Bush Fdn Grant-Fairview	Preschool Ptq - Level 4	Preschool Parent Liaison Grant	Ictq - Sp. Ed. - I.U	Evening Of Stars Donations	Local Donations	Other Local Funds	Community Foundation Grant	Cybersecurity Task Force	Prof Developmt Funds	Fresh Thyme - Tutoring Program
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,959	\$ 48,569	\$ 353,333	\$ (1,471)	\$ 1,443	\$ 10,073	\$ 2,562
Receipts:												
Local sources	-	-	-	38,813	-	15,300	21,163	399,604	2,500	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	38,813	-	15,300	21,163	399,604	2,500	-	-	-
Disbursements:												
Instruction	-	-	-	29,224	-	-	15,917	4,856	(3,113)	-	-	-
Support services	-	-	-	-	-	410	-	567,753	-	52	-	-
Noninstructional services	-	-	-	-	-	-	-	80,752	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	29,224	-	410	15,917	653,361	(3,113)	52	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	9,589	-	14,890	5,246	(253,757)	5,613	(52)	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(2,993)	-	-	(10,073)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(2,993)	-	-	(10,073)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	9,589	-	14,890	5,246	(256,750)	5,613	(52)	(10,073)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 9,589	\$ -	\$ 60,849	\$ 53,815	\$ 96,583	\$ 4,142	\$ 1,391	\$ -	\$ 2,562

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Special Education Misc Funds	Teacher Training In Sciences	Miscellaneous Donations	Miscellaneous Donations 2	Mexico Project	Alternative Ed Grant 2019/2020	School Assistance Fund	High Ability Prog Sy 2016/17	Dli Fy20 #A58-0- 20DI-6399	Dual Language Immersion Fy 21	Dual Language Immersion Fy22	Formative Asmt Grant 15/16
Cash and investments - beginning	\$ 500	\$ 2,128	\$ (2,071)	\$ 775	\$ (32,396)	\$ 18,872	\$ 6,776	\$ (11,188)	\$ (7,448)	\$ -	\$ -	\$ 63,605
Receipts:												
Local sources	-	-	-	-	-	-	8,561	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	38,534	-	-	36,966	-	-	112,045
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	38,534	8,561	-	36,966	-	-	112,045
Disbursements:												
Instruction	-	-	-	-	7,225	9,790	-	-	29,954	9,753	-	-
Support services	-	-	-	-	-	-	5,349	(6,806)	-	-	-	343,651
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	7,225	9,790	5,349	(6,806)	29,954	9,753	-	343,651
Excess (deficiency) of receipts over disbursements	-	-	-	-	(7,225)	28,744	3,212	6,806	7,012	(9,753)	-	(231,606)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	2,071	-	846	-	-	-	-	-	-	-
Transfers out	(500)	(2,128)	-	(775)	(108)	-	-	-	-	-	-	-
Total other financing sources (uses)	(500)	(2,128)	2,071	(775)	738	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(500)	(2,128)	2,071	(775)	(6,487)	28,744	3,212	6,806	7,012	(9,753)	-	(231,606)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (38,883)	\$ 47,616	\$ 9,988	\$ (4,382)	\$ (436)	\$ (9,753)	\$ -	\$ (168,001)

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	Gifted & Talented	Abe 19/20 Grant #Ae941	Adult Ed Basic Fy 21	School Safety Grant Fy21	Digital Learning Grant - Fy19	Stem Accel #A58-0-20Ci-6547	Alternative Ed - Bgs 2021	Early Intervention Grant Fy 20	Early Intervention Grant -Fy21	Early Intervention Grant -Fy22	Nesp 2019/20	Nesp - Fy21
Cash and investments - beginning	\$ (1,430)	\$ (323,402)	\$ -	\$ (435)	\$ (6,364)	\$ -	\$ -	\$ (49,262)	\$ -	\$ -	\$ 59,860	\$ -
Receipts:												
Local sources	-	-	-	-	7,700	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	50,000	-	-	-	14,136	31,372	-	-	136,571
Federal sources	-	362,545	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>362,545</b>	<b>-</b>	<b>50,000</b>	<b>7,700</b>	<b>-</b>	<b>-</b>	<b>14,136</b>	<b>31,372</b>	<b>-</b>	<b>-</b>	<b>136,571</b>
Disbursements:												
Instruction	-	39,142	-	-	-	-	-	26,342	500	-	44,404	17,992
Support services	-	-	-	50,008	41,093	10,519	-	-	-	-	2,249	19,627
Noninstructional services	-	-	-	-	-	-	-	-	-	-	57,189	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>39,142</b>	<b>-</b>	<b>50,008</b>	<b>41,093</b>	<b>10,519</b>	<b>-</b>	<b>26,342</b>	<b>500</b>	<b>-</b>	<b>103,842</b>	<b>37,619</b>
Excess (deficiency) of receipts over disbursements	-	323,403	-	(8)	(33,393)	(10,519)	-	(12,206)	30,872	-	(103,842)	98,952
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	1,430	-	-	-	-	-	-	56,951	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,430	323,403	-	(8)	(33,393)	(10,519)	-	44,745	30,872	-	(103,842)	98,952
Cash and investments - ending	\$ -	\$ 1	\$ -	\$ (443)	\$ (39,757)	\$ (10,519)	\$ -	\$ (4,517)	\$ 30,872	\$ -	\$ (43,982)	\$ 98,952

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	Nesp - Fy 22	Career Technical Education	Indiana School Incentive Award	High Ability	State Connectivity Grant	Career Ladders Grant 2020/2023	Project Lead The Way 2013/14	Work-Indiana Training	Skill Up Grant - Hhcc	Work Indiana 18/19 #Win841	Early Learning/Oecosl Rff18001	School Safety Fy20
Cash and investments - beginning	\$ -	\$ 436	\$ (145)	\$ 58,668	\$ 14,777	\$ 198,000	\$ -	\$ 28,302	\$ 46,565	\$ 8,973	\$ (4,547)	\$ (49,887)
Receipts:												
Local sources	-	-	-	-	-	-	-	204,803	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	387,597	55,374	15,818	-	-	-	-	-	1,583	50,000
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	387,597	55,374	15,818	-	-	204,803	-	-	1,583	50,000
Disbursements:												
Instruction	-	-	-	-	-	-	-	148,982	52,720	420	-	-
Support services	-	-	387,611	81,331	-	-	-	-	-	-	-	113
Noninstructional services	-	-	-	-	-	-	-	-	-	-	8,617	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	387,611	81,331	-	-	-	148,982	52,720	420	8,617	113
Excess (deficiency) of receipts over disbursements	-	-	(14)	(25,957)	15,818	-	-	55,821	(52,720)	(420)	(7,034)	49,887
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(14)	(25,957)	15,818	-	-	55,821	(52,720)	(420)	(7,034)	49,887
Cash and investments - ending	\$ -	\$ 436	\$ (159)	\$ 32,711	\$ 30,595	\$ 198,000	\$ -	\$ 84,123	\$ (6,155)	\$ 8,553	\$ (11,581)	\$ -

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	Other State Funds	Title I - Basic Fy 21	Title I - Sig (1003) 2017/18	Title I Delinquent 16/17	Title I-Sig (1003G) Sy 16/17	Title I-Sig (1003G) Sy 15/16	Title I-Sig (1003G) Sy 16/17 2	Title I-Sig (1003G) Sy 17/18	Title I-Sig (1003G) Sy 17/18 2	Title I Basic 2021/22	Title I 19/20 # 18611-001-Pn01	Title I - Sig 2019/2020 - Bgs
Cash and investments - beginning	\$ (4,239)	\$ (4,745)	\$ 23,172	\$ (3,408)	\$ 968	\$ 3	\$ (602)	\$ (94)	\$ (11,556)	\$ -	\$ (709,040)	\$ -
Receipts:												
Local sources	-	2,432	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	1,843,471	-	-	-	-	-	-	-	-	902,208	4,326
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,845,903	-	-	-	-	-	-	-	-	902,208	4,326
Disbursements:												
Instruction	-	1,977,023	-	-	-	-	-	-	-	-	170,488	-
Support services	-	216,181	-	-	-	-	-	-	-	-	12,834	4,326
Noninstructional services	-	27,430	-	-	-	-	-	-	-	-	9,872	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,220,634	-	-	-	-	-	-	-	-	193,194	4,326
Excess (deficiency) of receipts over disbursements	-	(374,731)	-	-	-	-	-	-	-	-	709,014	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	3,408	-	-	602	94	11,556	-	-	-
Transfers out	-	-	(23,172)	-	(968)	(3)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(23,172)	3,408	(968)	(3)	602	94	11,556	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(374,731)	(23,172)	3,408	(968)	(3)	602	94	11,556	-	709,014	-
Cash and investments - ending	\$ (4,239)	\$ (379,476)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26)	\$ -

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	Title I Dist Schools Arlington	Mckinney-Vento Grant FY20	Sped 611 Idea 19/20 #	Sped Idea FY22	Idea Special Education Grant	Sped Preschool FY 21	Preschool 19/21#20619- 038-Pn01	Sped Preschool FY 22	Preschool 18/20#19619- 040-Pn01	Ae lelce841 Sy 2018/19	Adult Ed Basic- FY20	Adult Ed Basic Federal FY 21
Cash and investments - beginning	\$ -	\$ -	\$ (387,334)	\$ -	\$ (183,809)	\$ -	\$ (81,018)	\$ -	\$ (368)	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	10,000	50,000	822,119	-	1,564,313	47,567	75,229	-	-	-	402,264	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	10,000	50,000	822,119	-	1,564,313	47,567	75,229	-	-	-	402,264	-
Disbursements:												
Instruction	10,000	-	508,063	-	1,790,505	68,392	(5,789)	-	1,744	-	924,572	-
Support services	-	50,000	46,569	-	217,357	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,000	50,000	554,632	-	2,007,862	68,392	(5,789)	-	1,744	-	924,572	-
Excess (deficiency) of receipts over disbursements	-	-	267,487	-	(443,549)	(20,825)	81,018	-	(1,744)	-	(522,308)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	267,487	-	(443,549)	(20,825)	81,018	-	(1,744)	-	(522,308)	-
Cash and investments - ending	\$ -	\$ -	\$ (119,847)	\$ -	\$ (627,358)	\$ (20,825)	\$ -	\$ -	\$ (2,112)	\$ -	\$ (522,308)	\$ -

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 For the Year Ended June 30, 2021

	Abe 19/20 Grant	Ae lclce 20/21	Ae lclce 19/20	Ae lclce 21/22	Sy18/19 Title Iv #2018-424-187	Title IV - Fy19	Title IV - Fy20	Perkins 16/17 #17-4700-5740	Perkins 20/21	Carl Perkins Grant Fy 22	Perkins #18- 4700-5740 17/18	Perkins 14/15 #14-5700-5740
Cash and investments - beginning	\$ (162,555)	\$ -	\$ (50,497)	\$ -	\$ (19,458)	\$ (41,489)	\$ -	\$ 240	\$ -	\$ -	\$ (18,463)	\$ (2,791)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	61	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	345,556	15,656	65,043	-	24,258	48,007	-	-	270,802	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	345,556	15,656	65,043	-	24,258	48,007	-	-	270,863	-	-	-
Disbursements:												
Instruction	183,001	33,301	14,545	-	-	-	-	240	281,897	-	(18,463)	(2,791)
Support services	-	-	-	-	4,799	110,042	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	183,001	33,301	14,545	-	4,799	110,042	-	240	281,897	-	(18,463)	(2,791)
Excess (deficiency) of receipts over disbursements	162,555	(17,645)	50,498	-	19,459	(62,035)	-	(240)	(11,034)	-	18,463	2,791
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	162,555	(17,645)	50,498	-	19,459	(62,035)	-	(240)	(11,034)	-	18,463	2,791
Cash and investments - ending	\$ -	\$ (17,645)	\$ 1	\$ -	\$ 1	\$ (103,524)	\$ -	\$ -	\$ (11,034)	\$ -	\$ -	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Perkins #18- 4700-4345 18/19	Perkins 19/20	Summer Expansion#19A- 4700-5740	Perkins Assessment 2019/20	Perkins Summer #20-0512-Sb36	Perkins Cte Covid Grant 20/21	Clna Planning Grant 2021/22	Stabilization Grant - Round 1	Stabilization Grant - Round 2	21St Century - Title IV Part B	21St Cclg 18/19 #S287C150014	21St Cclg
Cash and investments - beginning	\$ (85,009)	\$ 101,746	\$ (34,493)	\$ (1,335)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,345)	\$ (7,777)	\$ -
Receipts:												
Local sources	95	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	57,112	-	3,677	19,588	-	-	-	-	90,063	226,453	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	95	57,112	-	3,677	19,588	-	-	-	-	90,063	226,453	-
Disbursements:												
Instruction	(84,915)	158,858	-	2,342	15,915	19,480	-	-	-	95,642	297,779	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	(84,915)	158,858	-	2,342	15,915	19,480	-	-	-	95,642	297,779	-
Excess (deficiency) of receipts over disbursements	85,010	(101,746)	-	1,335	3,673	(19,480)	-	-	-	(5,579)	(71,326)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	85,010	(101,746)	-	1,335	3,673	(19,480)	-	-	-	(5,579)	(71,326)	-
Cash and investments - ending	\$ 1	\$ -	\$ (34,493)	\$ -	\$ 3,673	\$ (19,480)	\$ -	\$ -	\$ -	\$ (65,924)	\$ (79,103)	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	21St Cclg 14/15	Title II A 19/20- #S367A180013	Title II A - Ffy17 Sy18-19	Title II Part A Ffy 2019	Esea Title II Part A Ffy 2020	Title II-A Pib- Ford Nglu 19/20	II-A Teacher Leader Bootcamp	Title III 18/20#01119- 073-Pn01	Title III - Fy22	Title III Fy23	Title III Fy21	Title III 17/19#01118- 072-Pn01
Cash and investments - beginning	\$ (6,867)	\$ (28,841)	\$ (579)	\$ -	\$ -	\$ -	\$ -	\$ (17,606)	\$ -	\$ -	\$ (22,032)	\$ (25,089)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	101,448	-	256,021	-	1,000	3,480	22,542	-	-	43,292	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	101,448	-	256,021	-	1,000	3,480	22,542	-	-	43,292	-
Disbursements:												
Instruction	-	-	-	-	-	-	3,480	4,935	31,395	-	21,260	(26,212)
Support services	-	72,607	(579)	364,839	-	1,158	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	72,607	(579)	364,839	-	1,158	3,480	4,935	31,395	-	21,260	(26,212)
Excess (deficiency) of receipts over disbursements	-	28,841	579	(108,818)	-	(158)	-	17,607	(31,395)	-	22,032	26,212
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	6,867	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	6,867	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,867	28,841	579	(108,818)	-	(158)	-	17,607	(31,395)	-	22,032	26,212
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (108,818)	\$ -	\$ (158)	\$ -	\$ 1	\$ (31,395)	\$ -	\$ -	\$ 1,123

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Essex Cte								Totals
	Summer Bridge - Hhcc	Federal Stimulus - Esser III	Federal Stimulus - Esser II	18003 - Ed Stabiliz Relief	Cares - Hse Fee Prog Adult Ed	Enviro. Health Asthma Control	Prepaid School Lunch Accounts	Payroll Withholdings	
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 270,927	\$ 1,926,198	\$ 47,867,499
Receipts:									
Local sources	-	-	-	-	-	-	-	-	70,550,976
Intermediate sources	-	-	-	-	-	-	-	-	600
State sources	-	-	-	-	-	-	-	-	74,240,976
Federal sources	-	-	-	1,778,568	14,249	-	-	-	12,482,127
Other receipts	-	-	-	-	-	-	56,381	48,746,436	48,876,889
Total receipts	-	-	-	1,778,568	14,249	-	56,381	48,746,436	206,151,568
Disbursements:									
Instruction	-	-	-	1,122,573	10,553	-	-	-	65,268,318
Support services	-	-	-	745,673	3,696	-	-	-	51,440,390
Noninstructional services	-	-	-	-	-	-	-	-	6,863,327
Facilities acquisition and construction	-	-	175,000	-	-	-	-	-	16,302,317
Debt services	-	-	-	-	-	-	-	-	14,375,850
Nonprogrammed charges	-	-	-	-	-	-	161,274	48,643,723	64,013,180
Total disbursements	-	-	175,000	1,868,246	14,249	-	161,274	48,643,723	218,263,382
Excess (deficiency) of receipts over disbursements	-	-	(175,000)	(89,678)	-	-	(104,893)	102,713	(12,111,814)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	19,806,072
Sale of capital assets	-	-	-	-	-	-	-	-	136,609
Transfers in	-	-	-	-	-	-	-	-	7,812,033
Transfers out	-	-	-	-	-	(2,000)	-	-	(7,812,032)
Total other financing sources (uses)	-	-	-	-	-	(2,000)	-	-	19,942,682
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(175,000)	(89,678)	-	(2,000)	(104,893)	102,713	7,830,868
Cash and investments - ending	\$ -	\$ -	\$ (175,000)	\$ (89,678)	\$ -	\$ -	\$ 166,034	\$ 2,028,911	\$ 55,698,367

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	Education Fund	Referendum-- Exempt Operating	Debt Service Fund	Retirem/Severance Bond Debt	Operations Fund	Rainy Day Fund	Retirement Bond Fund	2018 G.O. Bond	2018B G.O. Bond	2020 Fm Bonds Const Acct	2020 G.O. Bonds
Cash and investments - beginning	\$ 7,742,487	\$ 7,777,626	\$ 4,572,844	\$ 183,539	\$ 9,056,204	\$ 1,212,500	\$ 6,242,637	\$ 63,140	\$ 119,730	\$ 7,541,902	\$ 5,319,906
Receipts:											
Local sources	1,780,068	8,067,093	15,837,474	1,041,719	27,314,324	-	-	-	-	2,944,980	-
Intermediate sources	565	-	-	-	-	-	-	-	-	-	-
State sources	76,377,331	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	144,200	-	-	-	-	-	-
Total receipts	78,157,964	8,067,093	15,837,474	1,041,719	27,458,524	-	-	-	-	2,944,980	-
Disbursements:											
Instruction	51,579,620	6,207,308	-	-	-	-	-	-	-	-	-
Support services	16,436,558	3,810,461	-	-	26,309,689	-	-	-	-	2,642	15,744
Noninstructional services	-	733,605	-	-	1,144,272	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,889,988	-	-	63,140	13,208	7,363,909	4,852,400
Debt services	-	-	14,394,946	1,013,248	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	68,016,178	10,751,374	14,394,946	1,013,248	29,343,949	-	-	63,140	13,208	7,366,551	4,868,144
Excess (deficiency) of receipts over disbursements	10,141,786	(2,684,281)	1,442,528	28,471	(1,885,425)	-	-	(63,140)	(13,208)	(4,421,571)	(4,868,144)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	4,000,000	-	-	-	-	-	-
Transfers out	(4,220,542)	-	(275,129)	-	(153,132)	-	(2,581,764)	-	-	-	-
Total other financing sources (uses)	(4,220,542)	-	(275,129)	-	3,846,868	-	(2,581,764)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,921,244	(2,684,281)	1,167,399	28,471	1,961,443	-	(2,581,764)	(63,140)	(13,208)	(4,421,571)	(4,868,144)
Cash and investments - ending	\$ 13,663,731	\$ 5,093,345	\$ 5,740,243	\$ 212,010	\$ 11,017,647	\$ 1,212,500	\$ 3,660,873	\$ -	\$ 106,522	\$ 3,120,331	\$ 451,762

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	2021 G.O. Bonds	Food Service Fund	Textbook Rental Fund	Self-Insurance Fund	Levy Excess Fund	Area Vocational School Fund	Early Learning Center	On My Way Pre- K	Upland Pathways Grant	Stem To Them Bus	Mac Grant	No Kid Hungry Grant - Food Ser
Cash and investments - beginning	\$ 4,524,460	\$ (656,039)	\$ 1,424,663	\$ 1,062,462	\$ 119,535	\$ (388,812)	\$ (923,002)	\$ 476,898	\$ (2,024)	\$ -	\$ 61	\$ 1,157
Receipts:												
Local sources	-	498,952	492,074	15,722,744	-	2,065,394	1,089,105	(332,233)	3,985	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	286,330	-	-	-	-	-	-	-	-	-
Federal sources	-	5,074,945	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	5,573,897	778,404	15,722,744	-	2,065,394	1,089,105	(332,233)	3,985	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	1,587,539	-	-	1,993	-	-	-
Support services	851,597	(184,026)	442,280	352,421	-	374,099	-	-	-	-	-	-
Noninstructional services	-	4,637,302	-	-	-	269,857	633,791	-	-	-	-	-
Facilities acquisition and construction	2,241,176	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	16,078,672	-	-	-	-	-	-	-	-
Total disbursements	3,092,773	4,453,276	442,280	16,431,093	-	2,231,495	633,791	-	1,993	-	-	-
Excess (deficiency) of receipts over disbursements	(3,092,773)	1,120,621	336,124	(708,349)	-	(166,101)	455,314	(332,233)	1,992	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	275,129	3,001,764	-	-	-	-	-	-	-	-
Transfers out	-	(46,326)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(46,326)	275,129	3,001,764	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,092,773)	1,074,295	611,253	2,293,415	-	(166,101)	455,314	(332,233)	1,992	-	-	-
Cash and investments - ending	\$ 1,431,687	\$ 418,256	\$ 2,035,916	\$ 3,355,877	\$ 119,535	\$ (554,913)	\$ (467,688)	\$ 144,665	\$ (32)	\$ -	\$ 61	\$ 1,157

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	Arby's Foundation - North Ffa	Stem Fellows - Roi	Zone Arts Grant - South 20/21	Bbc Comm. Transitions - Sped	Tri Kappa High Impact Grant	Ind Humanities Grant-Tri-North	Ind Humanities Grant - South	Snapdragon Grant - Fairview	Ind Humanities Grant - North	Ind Humanities - Arlington	Ind Humanities Grant -Fairview	Ind Humanities Grant - Marlin
Cash and investments - beginning	\$ 960	\$ (6,864)	\$ 750	\$ (120)	\$ 4	\$ 38	\$ 7	\$ 3,014	\$ 30	\$ -	\$ 2	\$ 1
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	725	-	-	-	2,990	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	725	-	-	-	2,990	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(725)	-	-	-	(2,990)	-	-	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(725)	-	-	-	(2,990)	-	-	-	-	-
Cash and investments - ending	\$ 960	\$ (6,864)	\$ 25	\$ (120)	\$ 4	\$ 38	\$ 7	\$ 24	\$ 30	\$ -	\$ 2	\$ 1

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Literacy Grant - Clear Creek	Ind Humanities - Jackson Creek	Siec - Idoe Stem Cadre	Dicks S.G. Fdn - Batchelor	Digital Equity - Wifi Grant	Come Back Strong - Eli #2	Quadrangles 2021 - South Robot	Trailblazer 2019 Award - lu	Sp Ed - Alpha Xi Delta Funds	Adult Ed - Coabe Award 2022	Tri Kappa Grant - Arlington	Garden Grant - Templeton
Cash and investments - beginning	\$ 19	\$ 7	\$ -	\$ 1,000	\$ 1,244	\$ 1,069	\$ 1,500	\$ 4,320	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	736	-	-	-	1,500	-	43,599	1,500	500	250
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	736	-	-	-	1,500	-	43,599	1,500	500	250
Disbursements:												
Instruction	-	-	-	-	-	-	3,000	-	-	-	-	250
Support services	-	-	-	-	1,826	-	-	1,894	-	-	-	-
Noninstructional services	-	-	-	-	-	1,017	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,826	1,017	3,000	1,894	-	-	-	250
Excess (deficiency) of receipts over disbursements	-	-	736	-	(1,826)	(1,017)	(1,500)	(1,894)	43,599	1,500	500	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	736	-	(1,826)	(1,017)	(1,500)	(1,894)	43,599	1,500	500	-
Cash and investments - ending	\$ 19	\$ 7	\$ 736	\$ 1,000	\$ (582)	\$ 52	\$ -	\$ 2,426	\$ 43,599	\$ 1,500	\$ 500	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	School Co Ag Grant-Dr. Mobley	Laura Bush Fdn Grant-Fairview	Preschool Ptq - Level 4	Preschool Parent Liaison Grant	Ictq - Sp. Ed. - I.U	Evening Of Stars Donations	Local Donations	Other Local Funds	Community Foundation Grant	Cybersecurity Task Force	Prof Developmt Funds	Fresh Thyme - Tutoring Program
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,589	\$ -	\$ 60,849	\$ 53,815	\$ 96,583	\$ 4,142	\$ 1,391	\$ -	\$ 2,562
Receipts:												
Local sources	81,380	5,000	7,000	31,510	50,000	7,800	42,281	333,685	2,500	1,803	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	81,380	5,000	7,000	31,510	50,000	7,800	42,281	333,685	2,500	1,803	-	-
Disbursements:												
Instruction	-	-	-	1,267	-	-	22,447	-	2,691	-	-	2,408
Support services	-	-	-	-	-	18,411	-	334,455	-	1,803	-	-
Noninstructional services	-	-	-	-	-	-	-	2,295	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,267	-	18,411	22,447	336,750	2,691	1,803	-	2,408
Excess (deficiency) of receipts over disbursements	81,380	5,000	7,000	30,243	50,000	(10,611)	19,834	(3,065)	(191)	-	-	(2,408)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	81,380	5,000	7,000	30,243	50,000	(10,611)	19,834	(3,065)	(191)	-	-	(2,408)
Cash and investments - ending	\$ 81,380	\$ 5,000	\$ 7,000	\$ 39,832	\$ 50,000	\$ 50,238	\$ 73,649	\$ 93,518	\$ 3,951	\$ 1,391	\$ -	\$ 154

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Special Education Funds	Misc Training In Sciences	Miscellaneous Donations	Miscellaneous Donations 2	Mexico Project	Alternative Ed Grant 2019/2020	School Assistance Fund	High Ability Prog Sy 2016/17	Dli Fy20 #A58-0- 20DI-6399	Dual Language Immersion Fy 21	Dual Language Immersion Fy22	Formative Asmt Grant 15/16
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (38,883)	\$ 47,616	\$ 9,988	\$ (4,382)	\$ (436)	\$ (9,753)	\$ -	\$ (168,001)
Receipts:												
Local sources	-	-	-	-	-	-	8,716	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	34,261	-	105,984
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	8,716	-	-	34,261	-	105,984
Disbursements:												
Instruction	-	-	-	-	-	15,045	-	-	(427)	27,972	16,965	-
Support services	-	-	-	-	-	-	7,438	-	-	-	-	112,975
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	15,045	7,438	-	(427)	27,972	16,965	112,975
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(15,045)	1,278	-	427	6,289	(16,965)	(6,991)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(15,045)	1,278	-	427	6,289	(16,965)	(6,991)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (38,883)	\$ 32,571	\$ 11,266	\$ (4,382)	\$ (9)	\$ (3,464)	\$ (16,965)	\$ (174,992)

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Gifted & Talented	Abe 19/20 Grant #Ae941	Adult Ed Basic Fy 21	School Safety Grant Fy21	Digital Learning Grant - Fy19	Stem Accel #A58-0-20Ci-6547	Alternative Ed - Bgs 2021	Early Intervention Grant Fy 20	Early Intervention Grant - Fy21	Early Intervention Grant - Fy22	Nesp 2019/20	Nesp - Fy21
Cash and investments - beginning	\$ -	\$ 1	\$ -	\$ (443)	\$ (39,757)	\$ (10,519)	\$ -	\$ (4,517)	\$ 30,872	\$ -	\$ (43,982)	\$ 98,952
Receipts:												
Local sources	-	-	-	-	49,994	1,647	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	18,327	-	-	42,631	-	-	37,938	-	-
Federal sources	-	-	489,922	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	489,922	18,327	49,994	1,647	42,631	-	-	37,938	-	-
Disbursements:												
Instruction	286,611	-	720,526	-	-	-	-	-	31,264	1,515	-	45,515
Support services	103,433	-	-	50,282	2,516	4,065	-	-	-	-	-	14,476
Noninstructional services	-	-	-	-	-	-	-	-	-	-	2,845	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	390,044	-	720,526	50,282	2,516	4,065	-	-	31,264	1,515	2,845	59,991
Excess (deficiency) of receipts over disbursements	(390,044)	-	(230,604)	(31,955)	47,478	(2,418)	42,631	-	(31,264)	36,423	(2,845)	(59,991)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(390,044)	-	(230,604)	(31,955)	47,478	(2,418)	42,631	-	(31,264)	36,423	(2,845)	(59,991)
Cash and investments - ending	\$ (390,044)	\$ 1	\$ (230,604)	\$ (32,398)	\$ 7,721	\$ (12,937)	\$ 42,631	\$ (4,517)	\$ (392)	\$ 36,423	\$ (46,827)	\$ 38,961

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Nesp - Fy 22	Career Technical Education	Indiana School Incentive Award	High Ability	State Connectivity Grant	Career Ladders Grant 2020/2023	Project Lead The Way 2013/14	Work-Indiana Training	Skill Up Grant - Hhcc	Work Indiana 18/19 #Win841	Early Learning/Oecosl Rff18001	School Safety Fy20
Cash and investments - beginning	\$ -	\$ 436	\$ (159)	\$ 32,711	\$ 30,595	\$ 198,000	\$ -	\$ 84,123	\$ (6,155)	\$ 8,553	\$ (11,581)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	199,455	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	138,754	-	388,059	81,891	12,760	-	-	-	-	-	9,913	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	138,754	-	388,059	81,891	12,760	-	-	199,455	-	-	9,913	-
Disbursements:												
Instruction	64,446	-	-	-	-	-	-	93,576	56,474	-	-	-
Support services	-	-	388,070	85,189	-	33,375	35	-	-	-	-	-
Noninstructional services	40,980	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	105,426	-	388,070	85,189	-	33,375	35	93,576	56,474	-	-	-
Excess (deficiency) of receipts over disbursements	33,328	-	(11)	(3,298)	12,760	(33,375)	(35)	105,879	(56,474)	-	9,913	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	33,328	-	(11)	(3,298)	12,760	(33,375)	(35)	105,879	(56,474)	-	9,913	-
Cash and investments - ending	\$ 33,328	\$ 436	\$ (170)	\$ 29,413	\$ 43,355	\$ 164,625	\$ (35)	\$ 190,002	\$ (62,629)	\$ 8,553	\$ (1,668)	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Other State Funds	Title I - Basic Fy 21	Title I - Sig (1003) 2017/18	Title I Delinquent 16/17	Title I-Sig (1003G) Sy 16/17	Title I-Sig (1003G) Sy 15/16	Title I-Sig (1003G) Sy 16/17 2	Title I-Sig (1003G) Sy 17/18	Title I-Sig (1003G) Sy 17/18 2	Title I Basic 2021/22	Title I 19/20 # 18611-001-Pn01	Title I - Sig 2019/2020 - Bgs
Cash and investments - beginning	\$ (4,239)	\$ (379,476)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (26)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	9,203	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	382,195	-	-	-	-	-	-	-	1,729,367	-	10,737
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	382,195	-	-	-	-	-	-	-	1,738,570	-	10,737
Disbursements:												
Instruction	-	(184)	-	-	-	-	-	-	-	1,664,532	-	-
Support services	-	3,914	-	-	-	-	-	-	-	153,453	-	10,737
Noninstructional services	-	1,606	-	-	-	-	-	-	-	30,504	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	5,336	-	-	-	-	-	-	-	1,848,489	-	10,737
Excess (deficiency) of receipts over disbursements	-	376,859	-	-	-	-	-	-	-	(109,919)	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	376,859	-	-	-	-	-	-	-	(109,919)	-	-
Cash and investments - ending	\$ (4,239)	\$ (2,617)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (109,919)	\$ (26)	\$ -

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
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	Title I Dist Schools Arlington	Mckinney-Vento Grant FY20	Sped 611 Idea 19/20 #	Sped Idea FY22	Idea Special Education Grant	Sped Preschool FY 21	Preschool 19/21#20619- 038-Pn01	Sped Preschool FY 22	Preschool 18/20#19619- 040-Pn01	Ae lclce841 Sy 2018/19	Adult Ed Basic- FY20	Adult Ed Basic Federal FY 21
Cash and investments - beginning	\$ -	\$ -	\$ (119,847)	\$ -	\$ (627,358)	\$ (20,825)	\$ -	\$ -	\$ (2,112)	\$ -	\$ (522,308)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	50,000	317,939	1,975,266	927,234	-	-	19,065	3,902	-	702,756	116,052
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>50,000</b>	<b>317,939</b>	<b>1,975,266</b>	<b>927,234</b>	<b>-</b>	<b>-</b>	<b>19,065</b>	<b>3,902</b>	<b>-</b>	<b>702,756</b>	<b>116,052</b>
Disbursements:												
Instruction	-	-	144,452	1,978,217	207,606	9,657	9,640	28,763	1,784	-	180,447	163,520
Support services	-	50,000	48,582	182,786	144,640	-	-	-	-	1,295	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>50,000</b>	<b>193,034</b>	<b>2,161,003</b>	<b>352,246</b>	<b>9,657</b>	<b>9,640</b>	<b>28,763</b>	<b>1,784</b>	<b>1,295</b>	<b>180,447</b>	<b>163,520</b>
Excess (deficiency) of receipts over disbursements	-	-	124,905	(185,737)	574,988	(9,657)	(9,640)	(9,698)	2,118	(1,295)	522,309	(47,468)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	124,905	(185,737)	574,988	(9,657)	(9,640)	(9,698)	2,118	(1,295)	522,309	(47,468)
Cash and investments - ending	\$ -	\$ -	\$ 5,058	\$ (185,737)	\$ (52,370)	\$ (30,482)	\$ (9,640)	\$ (9,698)	\$ 6	\$ (1,295)	\$ 1	\$ (47,468)

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	Abe 19/20 Grant	Ae lelce 20/21	Ae lelce 19/20	Ae leclce 21/22	Sy18/19 Title Iv #2018-424-187	Title IV - Fy19	Title IV - Fy20	Perkins 16/17 #17-4700-5740	Perkins 20/21	Carl Perkins Grant Fy 22	Perkins #18- 4700-5740 17/18	Perkins 14/15 #14-5700-5740
Cash and investments - beginning	\$ -	\$ (17,645)	\$ 1	\$ -	\$ 1	\$ (103,524)	\$ -	\$ -	\$ (11,034)	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	34,344	-	83,495	-	117,201	68,924	-	62,116	292,518	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	34,344	-	83,495	-	117,201	68,924	-	62,116	292,518	-	-
Disbursements:												
Instruction	-	16,523	-	182,861	-	-	-	-	224,001	307,132	-	-
Support services	-	-	-	-	4,382	13,677	125,145	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	16,523	-	182,861	4,382	13,677	125,145	-	224,001	307,132	-	-
Excess (deficiency) of receipts over disbursements	-	17,821	-	(99,366)	(4,382)	103,524	(56,221)	-	(161,885)	(14,614)	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	17,821	-	(99,366)	(4,382)	103,524	(56,221)	-	(161,885)	(14,614)	-	-
Cash and investments - ending	\$ -	\$ 176	\$ 1	\$ (99,366)	\$ (4,381)	\$ -	\$ (56,221)	\$ -	\$ (172,919)	\$ (14,614)	\$ -	\$ -

MONROE 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

	Perkins #18- 4700-4345 18/19	Perkins 19/20	Summer Expansion#19A- 4700-5740	Perkins Assessment 2019/20	Perkins Summer #20-0512-Sb36	Perkins Cte Covid Grant 20/21	Clna Planning Grant 2021/22	Stabilization Grant - Round 1	Stabilization Grant - Round 2	21St Century - Title IV Part B	21St Cclg 18/19 #S287C150014	21St Cclg
Cash and investments - beginning	\$ 1	\$ -	\$ (34,493)	\$ -	\$ 3,673	\$ (19,480)	\$ -	\$ -	\$ -	\$ (65,924)	\$ (79,103)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	35,000	-	-	30,231	-	971,604	1,900,849	15,472	340,806	139,562
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	35,000	-	-	30,231	-	971,604	1,900,849	15,472	340,806	139,562
Disbursements:												
Instruction	-	430	-	3,200	-	(164,818)	2,198	41,975	-	44,355	302,363	44,400
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	929,629	118,047	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	430	-	3,200	-	(164,818)	2,198	971,604	118,047	44,355	302,363	44,400
Excess (deficiency) of receipts over disbursements	-	(430)	35,000	(3,200)	-	195,049	(2,198)	-	1,782,802	(28,883)	38,443	95,162
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(430)	35,000	(3,200)	-	195,049	(2,198)	-	1,782,802	(28,883)	38,443	95,162
Cash and investments - ending	\$ 1	\$ (430)	\$ 507	\$ (3,200)	\$ 3,673	\$ 175,569	\$ (2,198)	\$ -	\$ 1,782,802	\$ (94,807)	\$ (40,660)	\$ 95,162

MONROE 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

	21St Cclg 14/15	Title II A 19/20- #S367A180013	Title II A - Ffy17 Sy18-19	Title II Part A Ffy 2019	Esea Title II Part A Ffy 2020	Title II-A Pib- Ford Nglu 19/20	II-A Teacher Leader Bootcamp	Title III 18/20#01119- 073-Pn01	Title III - Fy22	Title III Fy23	Title III Fy21	Title III 17/19#01118- 072-Pn01
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (108,818)	\$ -	\$ (158)	\$ -	\$ 1	\$ (31,395)	\$ -	\$ -	\$ 1,123
Receipts:												
Local sources	-	-	-	3,000	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	157,395	156,689	-	-	-	34,724	17,129	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	160,395	156,689	-	-	-	34,724	17,129	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	4,146	34,519	7,366	-
Support services	-	-	-	49,222	281,793	2,318	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	49,222	281,793	2,318	-	-	4,146	34,519	7,366	-
Excess (deficiency) of receipts over disbursements	-	-	-	111,173	(125,104)	(2,318)	-	-	30,578	(17,390)	(7,366)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	111,173	(125,104)	(2,318)	-	-	30,578	(17,390)	(7,366)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,355	\$ (125,104)	\$ (2,476)	\$ -	\$ 1	\$ (817)	\$ (17,390)	\$ (7,366)	\$ 1,123

MONROE 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

	Esser Cte								Totals
	Summer Bridge - Hhcc	Federal Stimulus - Esser III	Federal Stimulus - Esser II	18003 - Ed Stabiliz Relief	Cares - Hse Fee Prog Adult Ed	Enviro. Health Asthma Control	Prepaid School Lunch Accounts	Payroll Withholdings	
Cash and investments - beginning	\$ -	\$ -	\$ (175,000)	\$ (89,678)	\$ -	\$ -	\$ 166,034	\$ 2,028,911	\$ 55,698,367
Receipts:									
Local sources	-	-	-	-	-	-	-	-	77,408,738
Intermediate sources	-	-	-	-	-	-	-	-	565
State sources	-	-	-	-	-	-	-	-	77,534,179
Federal sources	5,200	2,072,565	7,017,347	181,114	-	-	-	-	25,533,665
Other receipts	-	-	-	-	-	-	-	51,447,473	51,591,673
<b>Total receipts</b>	<b>5,200</b>	<b>2,072,565</b>	<b>7,017,347</b>	<b>181,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,447,473</b>	<b>232,068,820</b>
Disbursements:									
Instruction	5,200	807,413	-	100,631	-	-	-	-	67,124,049
Support services	-	2,501,382	4,210,890	25,112	-	-	-	-	57,381,036
Noninstructional services	-	-	-	-	-	-	-	-	8,545,750
Facilities acquisition and construction	-	729,355	2,656,606	-	-	-	-	-	19,809,782
Debt services	-	-	-	-	-	-	-	-	15,408,194
Nonprogrammed charges	-	-	-	-	-	-	53,823	52,457,513	68,590,008
<b>Total disbursements</b>	<b>5,200</b>	<b>4,038,150</b>	<b>6,867,496</b>	<b>125,743</b>	<b>-</b>	<b>-</b>	<b>53,823</b>	<b>52,457,513</b>	<b>236,858,819</b>
Excess (deficiency) of receipts over disbursements	-	(1,965,585)	149,851	55,371	-	-	(53,823)	(1,010,040)	(4,789,999)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	7,276,893
Transfers out	-	-	-	-	-	-	-	-	(7,276,893)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,965,585)	149,851	55,371	-	-	(53,823)	(1,010,040)	(4,789,999)
Cash and investments - ending	\$ -	\$ (1,965,585)	\$ (25,149)	\$ (34,307)	\$ -	\$ -	\$ 112,211	\$ 1,018,871	\$ 50,908,368

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OTHER INFORMATION

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MONROE 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>\$ 3,908,798</u>	<u>\$ -</u>

MONROE 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:				
Apple Inc.	Technology Equipment Lease	\$ 248,500	9/27/2019	1/15/2023
HP Financial	Technology Equipment Lease	127,300	12/18/2018	12/18/2022
MCCSC 1996 School Building Corp	Building Lease 2020	2,393,500	4/30/2020	12/31/2039
MCCSC 1996 School Building Corp.	Ad Valorem Prop. Tax Refunding Bonds Series 2016	<u>6,252,500</u>	1/15/2017	1/15/2029
Total governmental activities		<u>9,021,800</u>		
Total of annual lease payments		<u>\$ 9,021,800</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	Facilities Improvement Bonds of 2018	\$ 2,480,000	\$ 1,685,000
General Obligation Bonds	Facilities Improvement Bonds of 2018B	450,000	450,000
General Obligation Bonds	Facilities Improvement Bonds of 2020	11,335,000	1,190,000
General Obligation Bonds	Facilities Improvement Bonds of 2021	3,435,000	1,915,000
General Obligation Bonds	School Severance 2015 A Refunding	<u>3,900,000</u>	<u>775,000</u>
Total governmental activities		<u>21,600,000</u>	<u>6,015,000</u>
Totals		<u>\$ 21,600,000</u>	<u>\$ 6,015,000</u>

MONROE COUNTY COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2022

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

	Ending Balance
	<u>                    </u>
Governmental activities:	
Land	\$ 3,008,851
Infrastructure	8,260,732
Buildings	206,305,928
Improvements other than buildings	13,789,171
Machinery, equipment, and vehicles	32,421,620
Construction in progress	50,200,672
Books and other	<u>5,170,786</u>
 Total governmental activities	 <u>319,157,760</u>
 Total capital assets	 <u>\$ 319,157,760</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/>.