

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RICHMOND COMMUNITY SCHOOLS

WAYNE 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>
Treasurer	Karen Scalf	07-01-20 to 06-30-23
Superintendent of Schools	Todd Terrill (Vacant) Dr. Jennifer O'Brien (interim) Dr. Curtis Wright	07-01-20 to 07-17-20 07-18-20 to 07-21-20 07-22-20 to 06-30-21 07-01-21 to 06-30-23
President of the School Board	Brad Walton John Weber Nicole Stults	07-01-20 to 12-31-20 01-01-21 to 12-31-22 01-01-23 to 06-30-23



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE RICHMOND COMMUNITY SCHOOLS, WAYNE COUNTY, INDIANA

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

***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of the Richmond Community Schools (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 for the period of July 1, 2020 to 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, for the period of July 1, 2020 to June 30, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Required Supplementary Information**

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

**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 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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RICHMOND COMMUNITY SCHOOLS  
 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	\$ 2,351,616	\$ 35,094,787	\$ 31,198,068	\$ (4,782,470)	\$ 1,465,865	\$ 36,758,869	\$ 31,985,572	\$ (5,176,000)	\$ 1,063,162
Debt Service	354,090	1,794,519	1,086,044	(163,524)	899,041	2,716,573	2,202,804	(285,402)	1,127,408
Retirement/Severance Bond Debt Service	245,514	257,769	-	(500,000)	3,283	-	-	-	3,283
Operations	6,432,298	7,688,291	11,020,160	4,782,470	7,882,899	7,415,358	11,443,775	5,176,000	9,030,482
Local Rainy Day	3,864,107	-	-	500,000	4,364,107	-	-	(249,163)	4,114,944
Retirement/Severance Bond	44,929	-	-	-	44,929	-	7,980	-	36,949
Construction	3,544,811	5,329,611	3,701,849	-	5,172,573	108,978	4,093,989	-	1,187,562
School Lunch	284,715	3,204,166	3,084,838	-	404,043	3,225,128	3,323,443	-	305,728
Curricular Materials Rental	(100,129)	412,250	209,819	163,524	265,826	454,413	1,254,805	534,565	(1)
Vending Fund	2,567	3,205	2,962	-	2,810	9,060	8,934	-	2,936
Repair And Replacement	4,840	2,782	126	-	7,496	8,176	7,232	-	8,440
Preschool Non Sp Ed	293,825	27,838	43,570	-	278,093	16,150	12,030	-	282,213
On My Way To Prek	-	-	-	-	-	317,529	53,883	-	263,646
Student Support	90,206	-	-	-	90,206	-	-	-	90,206
Indiana Pioneers Grant	-	500	351	-	-	-	-	-	149
Career Center Grants	3,050	38,060	20,000	-	21,110	-	-	-	21,110
Ista Foundation Grant	-	-	-	-	-	10,000	10,000	-	-
Educational License Plates	9,493	169	-	-	9,662	469	-	-	10,131
Career Center	-	-	-	-	-	-	43	-	(43)
Other Local	-	-	-	-	-	-	15,000	-	(15,000)
Technology In Nature Grant	4	-	-	-	4	-	-	-	4
Test Lowes Education Grant	901	-	-	-	901	-	-	-	901
Fairview Intl Walk To School	11	-	-	-	11	-	-	-	11
Literacy Thru Photography Grants	-	-	-	-	-	-	-	-	-
Reid Health Foundation Grants	1,171	-	18	-	1,153	-	-	-	1,153
Vaile Kids In Need Grant	9	-	-	-	9	-	-	-	9
Victory At Test Gannett Grant	110	-	-	-	110	-	-	-	110
Empower Woman Thru Literacy	12	-	-	-	12	-	-	-	12
Target Field Trip Grant	553	-	-	-	553	-	-	-	553
Fairview Lowes Education Grant	19,160	8,063	540	-	26,683	9,862	5,376	-	31,169
Garrison Investment Interest	779	99	-	-	878	99	-	-	977
Energy Classroom Mini Grants	1,045	-	126	-	919	-	-	-	919
Warehouse	1,010	-	-	-	1,010	-	-	-	1,010
Adult Library Programs	15	-	-	-	15	-	-	-	15
Adult Local Programs	7,607	8,211	6,204	-	9,614	9,502	7,494	-	11,622
Adult Education State Grant	15,480	117,822	174,875	-	(41,573)	189,525	164,463	-	(16,511)
Alternative Education	121,324	75,264	89,318	-	107,270	93,840	76,182	-	124,928
Special Education Donations	2,009	-	-	-	2,009	-	-	-	2,009
Stem Camp Activities	32	-	-	-	32	-	-	-	32
Elementary Activities	121	1,224	1,224	-	121	1,922	1,976	-	67
State Public Health Action	1,212	-	-	-	1,212	-	-	-	1,212
Mcguire Hall Redevelopment Renovation	-	42,000	57,765	-	(15,765)	356,555	709,273	280	(368,203)
Cultural Arts Fund	-	3,750	-	-	3,750	-	-	-	3,750
Donations For Community Resources	67,884	62,461	72,257	-	58,088	62,776	46,390	-	74,474
Youth As Resources Grant	35	-	-	-	35	-	-	-	35
Women's Fund Grants	8,013	-	6,233	-	1,780	-	-	-	1,780
American Dairy Association Grant	-	1,000	-	-	1,000	-	-	-	1,000
Frac Grant For Food Services	-	72,000	72,000	-	-	-	-	-	-
Rhs Haas Foundation Grant	-	7,500	-	-	7,500	-	-	-	7,500
Welfare Activities	-	-	-	-	-	1,250	238	-	1,012
State Instructional Support	-	-	-	-	-	799	873	-	(74)
Formative Assessment Grant	-	39,352	35,528	-	3,824	51,996	42,800	-	13,020

RICHMOND COMMUNITY SCHOOLS  
 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
Early Childhood Coalition	(12,768)	21,944	1,571	-	7,605	-	116	-	7,489
Early Childhood Intervention (First Step)	4,782	-	4,782	-	-	-	-	-	-
Early Childhood Intervention 2020-2021	-	13,770	-	-	13,770	-	13,770	-	-
Early Childhood Intervention (First Step)	-	-	-	-	-	14,429	-	-	14,429
Social Service Block Grant	-	-	-	-	-	-	5,000	-	(5,000)
Medicaid Reimbursement	18,764	-	-	-	18,764	-	-	-	18,764
Secured Schools Safety Grant	(32,215)	50,000	-	-	17,785	-	675	-	17,110
Alternative Education Grant	-	5,633	-	-	-	5,633	-	-	5,633
Countywide Partnership For Youth	21,137	-	-	-	21,137	-	-	-	21,137
2019-2020 Nesp	27,886	-	18,440	-	9,446	-	-	-	9,446
Fy2020 Nesp	-	83,519	61,380	-	22,139	-	21,117	-	1,022
Non-English Speaking Program	-	-	-	-	-	104,463	55,394	-	49,069
Technology Fund	9,975	-	-	-	9,975	-	-	-	9,975
Second Grade Laptop Program	168	-	-	-	168	-	-	-	168
Career And Technical Performance Grant	1,419	-	-	-	1,419	-	-	-	1,419
Teacher Appreciation Grant	-	164,443	164,443	-	-	165,314	165,314	-	-
High Ability Students	28,849	39,495	33,157	-	35,187	45,984	65,665	-	15,506
State Connectivity Grant	3,694	-	-	-	3,694	9,660	-	-	13,354
Oed Energy Grant	-	-	38,930	-	(38,930)	38,930	-	-	-
Project Lead The Way	1,012	-	-	-	1,012	4,800	4,800	-	1,012
Other State	-	-	-	-	-	-	-	-	-
National Governors' Assoc Grant	26	-	-	-	26	-	-	-	26
Title I 19-20	(165,489)	744,507	578,536	-	482	-	-	-	482
Title I 20-22	-	1,133,385	1,324,862	-	(191,477)	801,523	610,047	-	(1)
Title I	-	-	-	-	-	697,028	1,075,292	-	(378,264)
Title I Sig Fy20	-	143,308	143,308	-	-	-	-	-	-
Title I Sig Fy21	-	123,982	233,845	-	(109,863)	253,021	240,441	-	(97,283)
Sped Idea Pt B 17-19	-	8	-	-	8	-	-	-	8
Sped Idea Pt B 2018-2020	(7,006)	66,397	59,391	-	-	64,007	64,007	-	-
Sped Idea Pt B Fy19	(123,019)	1,093,085	984,230	-	(14,164)	96,898	82,730	-	4
Sped Idea Pt B Fy20	-	204,777	450,826	-	(246,049)	1,226,812	1,079,231	-	(98,468)
Idea Special Education Grant	-	-	-	-	-	37,902	401,241	-	(363,339)
Sped Idea Pk 619 Fy19	(220)	20,002	21,116	-	(1,334)	4,099	3,339	-	(574)
Sped Idea Pk 619	-	40,806	53,389	-	(12,583)	40,624	28,042	-	(1)
Sped Idea Pk 619 Fy20	-	-	-	-	-	57,975	69,734	-	(11,759)
Preschool Handicap	-	-	-	-	-	-	15,035	-	(15,035)
Adult Education 2019-2020	(73,904)	80,699	6,795	-	-	-	-	-	-
Adult Education 2020-2021	-	-	59,857	-	(59,857)	59,857	5,143	-	(5,143)
Adult Basic Education	-	-	-	-	-	18,374	56,597	-	(38,223)
Title Iv 18-20	(4,669)	98,685	94,016	-	-	-	-	-	-
Title Iv 19-20	(755)	105,085	126,633	-	(22,303)	74,488	53,579	-	(1,394)
Title Iv 20-22	-	30,159	45,543	-	(15,384)	92,793	77,408	-	1
Student Support Title Iv	-	-	-	-	-	-	4,829	-	(4,829)
Perkins Cte Covid-19 Asst	-	24,302	24,302	-	-	-	-	-	-
Perkins Assessment Grant	-	468	468	-	-	1,823	-	-	1,823
Perkins Reserve 21-22	-	-	-	-	-	-	1,414	-	(1,414)
Perkins 19-20	(14,489)	60,860	46,372	-	(1)	-	-	-	(1)
Perkins Grant 20-21	-	61,375	98,578	-	(37,203)	78,632	40,886	-	543
Perkins 21-22	-	-	-	-	-	18,517	104,668	-	(86,151)
Medicaid Reimbursement-Federal	39,757	7,604	913	-	46,448	35,253	2,383	-	79,318
Enhance Alternative Education Programs	-	-	-	-	-	-	96	-	(96)
Rlis Title li 2018	(551)	20,464	85,355	-	(65,442)	155,504	92,983	-	(2,921)
Title li A 18-20	(13,824)	43,910	30,086	-	-	-	-	-	-

RICHMOND COMMUNITY SCHOOLS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Title li 19-21	-	132,505	181,806	-	(49,301)	118,173	72,793	-	(3,921)
Title li Fy20	-	9,786	13,980	-	(4,194)	184,544	217,413	-	(37,063)
Title li 13-15	-	-	-	-	-	-	11,410	-	(11,410)
Teacher Leaders Bootcamp	(2,400)	2,400	-	-	-	3,548	3,548	-	-
Rural Schools And Low Income Program	-	-	-	-	-	-	2,325	-	(2,325)
Title lii 18-20	-	693	693	-	-	-	-	-	-
Title lii 19-21	-	32,068	31,959	-	109	11,142	11,252	-	(1)
Title lii 20-22	-	-	-	-	-	16,280	18,076	-	(1,796)
Esrr lii	-	-	-	-	-	1,916,503	2,259,794	-	(343,291)
Esrr li	-	143,133	454,366	-	(311,233)	1,899,291	1,651,887	-	(63,829)
Geer li	-	537,279	558,249	-	(20,970)	175,947	154,977	-	-
Esrr I	-	923,144	944,757	-	(21,613)	521,159	514,738	-	(15,192)
Warehouse Fund	-	-	-	-	-	-	-	-	-
Prepaid School Lunch Accounts	61,235	52,251	38,505	-	74,981	60,109	38,857	-	96,233
Student Tech Insurance Pmt	137	67	32	-	172	-	-	-	172
Credit Card Payment Processing	295	19,854	19,661	-	488	158,198	154,407	-	4,279
Federal Tax Withholdings	-	2,140,592	2,140,592	-	-	2,202,618	2,202,618	-	-
Non Certified Fica Withholdings	-	596,992	596,992	-	-	621,025	621,025	-	-
State Tax Withholdings	66,156	769,526	768,559	-	67,123	817,855	816,475	-	68,503
Local Tax Withholdings	33,906	372,954	376,038	-	30,822	374,598	373,597	-	31,823
Prf Deduction Withholdings	-	117,761	117,732	-	29	115,405	115,307	-	127
Health Ins Deduction	-	1,176,799	1,176,799	-	-	1,221,621	1,221,621	-	-
Vision Ins Deduction Withholding	-	10,419	10,419	-	-	13,663	13,663	-	-
Health Savings Authority	-	70,260	70,260	-	-	62,261	62,261	-	-
Employee Levies	55	50,537	50,592	-	-	51,712	51,712	-	-
Dental Ins Deductions	-	90,488	90,488	-	-	96,281	96,281	-	-
American Fidelity Life/Acc/Ltc Ins	-	120,256	120,256	-	-	113,997	113,997	-	-
Retiree Ins Premium Payments	-	242,076	242,076	-	-	234,298	234,298	-	-
Cert Fica Withholdings	-	1,428,822	1,428,822	-	-	1,524,547	1,524,547	-	-
Additional Perf Withheld	-	581	581	-	-	-	-	-	-
Credit Union Deduction	-	375,996	375,996	-	-	321,422	321,422	-	-
Am Fid Cancer Deduction Sec 125	-	101,928	101,928	-	-	100,577	100,577	-	-
American Fidelity Non Reim Med Ded Sec 1	790	101,964	102,529	-	225	103,319	103,544	-	-
American Fidelity After Tax Deduction	-	98,344	98,344	-	-	116,027	116,027	-	-
Life Ins Benefit	-	11,804	11,804	-	-	12,131	12,131	-	-
Fidelity Security Life Ins Co	-	5,116	5,116	-	-	5,341	5,341	-	-
Aul Dependent Life Insurance	-	4,690	4,690	-	-	4,729	4,729	-	-
College Choice 529 Invest Plan	-	2,400	2,400	-	-	2,400	2,400	-	-
Aflac	-	7,135	7,135	-	-	6,146	6,146	-	-
Texas Life Ins Co	-	100,814	100,814	-	-	116,368	116,368	-	-
Amer Xprs Fin Adv Annuity	-	9,400	9,400	-	-	9,900	9,900	-	-
Equitable Annuity	-	8,030	8,030	-	-	8,880	8,880	-	-
American Fidelity Annuity	-	8,247	8,247	-	-	7,740	7,740	-	-
Valic Annuity Ded & Benefit	-	705,345	705,345	-	-	735,972	735,972	-	-
Relistar Life Ins Co	-	600	600	-	-	600	600	-	-
Totals	\$ 17,543,163	\$ 69,358,421	\$ 66,651,591	\$ -	\$ 20,249,993	\$ 70,083,866	\$ 74,026,187	\$ 280	\$ 16,307,952

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

RICHMOND COMMUNITY SCHOOLS  
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.

RICHMOND COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

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

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

RICHMOND COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Other Financing Sources and Uses*

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

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

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

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

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

RICHMOND COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

RICHMOND COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan Descriptions*

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

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

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

RICHMOND COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*Contributions*

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

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

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

RICHMOND COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This was generally a result of funds being set up for reimbursable grants where reimbursement was not received by the end of the fiscal year. The McGuire Hall Redevelopment Renovation fund was established for a reimbursable project funded by the city's Redevelopment Commission. The School Corporation was directed by the city to expend the necessary items then seek reimbursement of those expenditures with invoices to the city. The fund's negative balance reflects the timing between the expense incurred and the receipt of the funding from the city.

**Note 8. Holding Corporation**

The School Corporation has entered into a capital lease with the Richmond Multi School Building Corporation (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 to this holding corporation were scheduled to begin in fiscal year 2023.

**Note 9. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits:

*Classified Employees (if qualified)*

Employees hired prior to January 1, 2006, receive \$50 per day for any unused sick days plus 11 percent of their last annualized salary. Employees hired after January 1, 2006, receive \$50 per day for any unused sick days up to a maximum of 70 days.

*Administrators (if qualified)*

Administrators hired prior to the 2003-2004 school year receive one-half the administrator's daily rate for any unused sick days up to a maximum of 70 days. Administrators hired after the 2003-2004 school year receive \$30 per day for any unused sick days up to a maximum of 70 days.

*Certified Employees (if qualified)*

Employees receive \$30 per day for any unused sick days up to a maximum of 70 days.

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

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

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	Construction	School Lunch	Curricular Materials Rental	Vending Fund
Cash and investments - beginning	\$ 2,351,616	\$ 354,090	\$ 245,514	\$ 6,432,298	\$ 3,864,107	\$ 44,929	\$ 3,544,811	\$ 284,715	\$ (100,129)	\$ 2,567
Receipts:										
Local sources	35,094,787	1,794,519	257,769	7,688,291	-	-	5,329,611	3,204,166	412,250	3,205
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>35,094,787</u>	<u>1,794,519</u>	<u>257,769</u>	<u>7,688,291</u>	<u>-</u>	<u>-</u>	<u>5,329,611</u>	<u>3,204,166</u>	<u>412,250</u>	<u>3,205</u>
Disbursements:										
Instruction	31,198,068	1,086,044	-	11,020,160	-	-	3,701,849	3,084,838	209,819	2,962
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>31,198,068</u>	<u>1,086,044</u>	<u>-</u>	<u>11,020,160</u>	<u>-</u>	<u>-</u>	<u>3,701,849</u>	<u>3,084,838</u>	<u>209,819</u>	<u>2,962</u>
Excess (deficiency) of receipts over disbursements	<u>3,896,719</u>	<u>708,475</u>	<u>257,769</u>	<u>(3,331,869)</u>	<u>-</u>	<u>-</u>	<u>1,627,762</u>	<u>119,328</u>	<u>202,431</u>	<u>243</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	4,782,470	607,314	-	-	-	270,838	-
Transfers out	(4,782,470)	(163,524)	(500,000)	-	(107,314)	-	-	-	(107,314)	-
Total other financing sources (uses)	<u>(4,782,470)</u>	<u>(163,524)</u>	<u>(500,000)</u>	<u>4,782,470</u>	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,524</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(885,751)</u>	<u>544,951</u>	<u>(242,231)</u>	<u>1,450,601</u>	<u>500,000</u>	<u>-</u>	<u>1,627,762</u>	<u>119,328</u>	<u>365,955</u>	<u>243</u>
Cash and investments - ending	<u>\$ 1,465,865</u>	<u>\$ 899,041</u>	<u>\$ 3,283</u>	<u>\$ 7,882,899</u>	<u>\$ 4,364,107</u>	<u>\$ 44,929</u>	<u>\$ 5,172,573</u>	<u>\$ 404,043</u>	<u>\$ 265,826</u>	<u>\$ 2,810</u>

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

	Repair And Replacement	Preschool Non Sp Ed	On My Way To Prek	Student Support	Indiana Pioneers Grant	Career Center Grants	Ista Foundation Grant	Educational License Plates	Career Center	Other Local
Cash and investments - beginning	\$ 4,840	\$ 293,825	\$ -	\$ 90,206	\$ -	\$ 3,050	\$ -	\$ 9,493	\$ -	\$ -
Receipts:										
Local sources	2,782	27,838	-	-	500	38,060	-	169	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>2,782</u>	<u>27,838</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>38,060</u>	<u>-</u>	<u>169</u>	<u>-</u>	<u>-</u>
Disbursements:										
Instruction	126	43,570	-	-	351	20,000	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>126</u>	<u>43,570</u>	<u>-</u>	<u>-</u>	<u>351</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,656</u>	<u>(15,732)</u>	<u>-</u>	<u>-</u>	<u>149</u>	<u>18,060</u>	<u>-</u>	<u>169</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,656</u>	<u>(15,732)</u>	<u>-</u>	<u>-</u>	<u>149</u>	<u>18,060</u>	<u>-</u>	<u>169</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 7,496</u>	<u>\$ 278,093</u>	<u>\$ -</u>	<u>\$ 90,206</u>	<u>\$ 149</u>	<u>\$ 21,110</u>	<u>\$ -</u>	<u>\$ 9,662</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Technology In Nature Grant	Test Lowes Education Grant	Fairview Intl Walk To School	Literacy Thru Photography Grants	Reid Health Foundation Grants	Vaile Kids In Need Grant	Victory At Test Gannett Grant	Empower Woman Thru Literacy	Target Field Trip Grant	Fairview Lowes Education Grant
Cash and investments - beginning	\$ 4	\$ 901	\$ 11	\$ -	\$ 1,171	\$ 9	\$ 110	\$ 12	\$ 553	\$ 19,160
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	8,063
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	8,063
Disbursements:										
Instruction	-	-	-	-	18	-	-	-	-	540
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	18	-	-	-	-	540
Excess (deficiency) of receipts over disbursements	-	-	-	-	(18)	-	-	-	-	7,523
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	-	-	-	-	(18)	-	-	-	-	7,523
Cash and investments - ending	\$ 4	\$ 901	\$ 11	\$ -	\$ 1,153	\$ 9	\$ 110	\$ 12	\$ 553	\$ 26,683

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

	Garrison Investment Interest	Energy Classroom Mini Grants	Warehouse	Adult Library Programs	Adult Local Programs	Adult Education State Grant	Alternative Education	Special Education Donations	Stem Camp Activities	Elementary Activities
Cash and investments - beginning	\$ 779	\$ 1,045	\$ 1,010	\$ 15	\$ 7,607	\$ 15,480	\$ 121,324	\$ 2,009	\$ 32	\$ 121
Receipts:										
Local sources	99	-	-	-	8,211	117,822	75,264	-	-	1,224
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	99	-	-	-	8,211	117,822	75,264	-	-	1,224
Disbursements:										
Instruction	-	126	-	-	6,204	174,875	89,318	-	-	1,224
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	126	-	-	6,204	174,875	89,318	-	-	1,224
Excess (deficiency) of receipts over disbursements	99	(126)	-	-	2,007	(57,053)	(14,054)	-	-	-
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	99	(126)	-	-	2,007	(57,053)	(14,054)	-	-	-
Cash and investments - ending	\$ 878	\$ 919	\$ 1,010	\$ 15	\$ 9,614	\$ (41,573)	\$ 107,270	\$ 2,009	\$ 32	\$ 121

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

	State Public Health Action	Mcguire Hall Redevelopment Renovation	Cultural Arts Fund	Donations For Community Resources	Youth As Resources Grant	Women's Fund Grants	American Dairy Association Grant	Frac Grant For Food Services	Rhs Haas Foundation Grant	Welfare Activities
Cash and investments - beginning	\$ 1,212	\$ -	\$ -	\$ 67,884	\$ 35	\$ 8,013	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	42,000	3,750	62,461	-	-	1,000	72,000	7,500	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	42,000	3,750	62,461	-	-	1,000	72,000	7,500	-
Disbursements:										
Instruction	-	57,765	-	72,257	-	6,233	-	72,000	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	57,765	-	72,257	-	6,233	-	72,000	-	-
Excess (deficiency) of receipts over disbursements	-	(15,765)	3,750	(9,796)	-	(6,233)	1,000	-	7,500	-
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	-	(15,765)	3,750	(9,796)	-	(6,233)	1,000	-	7,500	-
Cash and investments - ending	\$ 1,212	\$ (15,765)	\$ 3,750	\$ 58,088	\$ 35	\$ 1,780	\$ 1,000	\$ -	\$ 7,500	\$ -

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

	State Instructional Support	Formative Assessment Grant	Early Childhood Coalition	Early Childhood Intervention (First Step)	Early Childhood Intervention 2020- 2021	Early Childhood Intervention (First Step)	Social Service Block Grant	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant
Cash and investments - beginning	\$ -	\$ -	\$ (12,768)	\$ 4,782	\$ -	\$ -	\$ -	\$ 18,764	\$ (32,215)	\$ -
Receipts:										
Local sources	-	39,352	21,944	-	13,770	-	-	-	50,000	5,633
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>39,352</b>	<b>21,944</b>	<b>-</b>	<b>13,770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>5,633</b>
Disbursements:										
Instruction	-	35,528	1,571	4,782	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>35,528</b>	<b>1,571</b>	<b>4,782</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	3,824	20,373	(4,782)	13,770	-	-	-	50,000	5,633
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,824	20,373	(4,782)	13,770	-	-	-	50,000	5,633
Cash and investments - ending	\$ -	\$ 3,824	\$ 7,605	\$ -	\$ 13,770	\$ -	\$ -	\$ 18,764	\$ 17,785	\$ 5,633

RICHMOND COMMUNITY SCHOOLS  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
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	Countywide Partnership For Youth	2019-2020 Nesp	Fy2020 Nesp	Non-English Speaking Program	Technology Fund	Second Grade Laptop Program	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant
Cash and investments - beginning	\$ 21,137	\$ 27,886	\$ -	\$ -	\$ 9,975	\$ 168	\$ 1,419	\$ -	\$ 28,849	\$ 3,694
Receipts:										
Local sources	-	-	83,519	-	-	-	-	164,443	39,495	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	83,519	-	-	-	-	164,443	39,495	-
Disbursements:										
Instruction	-	18,440	61,380	-	-	-	-	164,443	33,157	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	18,440	61,380	-	-	-	-	164,443	33,157	-
Excess (deficiency) of receipts over disbursements	-	(18,440)	22,139	-	-	-	-	-	6,338	-
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	-	(18,440)	22,139	-	-	-	-	-	6,338	-
Cash and investments - ending	\$ 21,137	\$ 9,446	\$ 22,139	\$ -	\$ 9,975	\$ 168	\$ 1,419	\$ -	\$ 35,187	\$ 3,694

RICHMOND COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	Oed Energy Grant	Project Lead The Way	Other State	National Governors' Assoc Grant	Title I 19-20	Title I 20-22	Title I	Title I Sig Fy20	Title I Sig Fy21	Sped Idea Pt B 17-19
Cash and investments - beginning	\$ -	\$ 1,012	\$ -	\$ 26	\$ (165,489)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	744,507	1,133,385	-	143,308	123,982	8
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	744,507	1,133,385	-	143,308	123,982	8
Disbursements:										
Instruction	38,930	-	-	-	578,536	1,324,862	-	143,308	233,845	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	38,930	-	-	-	578,536	1,324,862	-	143,308	233,845	-
Excess (deficiency) of receipts over disbursements	(38,930)	-	-	-	165,971	(191,477)	-	-	(109,863)	8
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(38,930)	-	-	-	165,971	(191,477)	-	-	(109,863)	8
Cash and investments - ending	\$ (38,930)	\$ 1,012	\$ -	\$ 26	\$ 482	\$ (191,477)	\$ -	\$ -	\$ (109,863)	\$ 8

RICHMOND COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	Sped Idea Pt B 2018-2020	Sped Idea Pt B Fy19	Sped Idea Pt B Fy20	Idea Special Education Grant	Sped Idea Pk 619 Fy19	Sped Idea Pk 619	Sped Idea Pk 619 Fy20	Preschool Handicap	Adult Education 2019-2020	Adult Education 2020-2021
Cash and investments - beginning	\$ (7,006)	\$ (123,019)	\$ -	\$ -	\$ (220)	\$ -	\$ -	\$ -	\$ (73,904)	\$ -
Receipts:										
Local sources	66,397	1,093,085	204,777	-	20,002	40,806	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	80,699	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>66,397</b>	<b>1,093,085</b>	<b>204,777</b>	<b>-</b>	<b>20,002</b>	<b>40,806</b>	<b>-</b>	<b>-</b>	<b>80,699</b>	<b>-</b>
Disbursements:										
Instruction	59,391	984,230	450,826	-	21,116	53,389	-	-	6,795	59,857
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>59,391</b>	<b>984,230</b>	<b>450,826</b>	<b>-</b>	<b>21,116</b>	<b>53,389</b>	<b>-</b>	<b>-</b>	<b>6,795</b>	<b>59,857</b>
Excess (deficiency) of receipts over disbursements	7,006	108,855	(246,049)	-	(1,114)	(12,583)	-	-	73,904	(59,857)
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,006	108,855	(246,049)	-	(1,114)	(12,583)	-	-	73,904	(59,857)
Cash and investments - ending	\$ -	\$ (14,164)	\$ (246,049)	\$ -	\$ (1,334)	\$ (12,583)	\$ -	\$ -	\$ -	\$ (59,857)

RICHMOND COMMUNITY SCHOOLS  
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	Adult Basic Education	Title Iv 18-20	Title Iv 19-20	Title Iv 20-22	Student Support Title Iv	Perkins Cte Covid-19 Asst	Perkins Assessment Grant	Perkins Reserve 21-22	Perkins 19-20	Perkins Grant 20- 21
Cash and investments - beginning	\$ -	\$ (4,669)	\$ (755)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14,489)	\$ -
Receipts:										
Local sources	-	98,685	105,085	30,159	-	24,302	468	-	(620)	61,375
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	61,480	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>98,685</b>	<b>105,085</b>	<b>30,159</b>	<b>-</b>	<b>24,302</b>	<b>468</b>	<b>-</b>	<b>60,860</b>	<b>61,375</b>
Disbursements:										
Instruction	-	94,016	126,633	45,543	-	24,302	468	-	46,372	98,578
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>94,016</b>	<b>126,633</b>	<b>45,543</b>	<b>-</b>	<b>24,302</b>	<b>468</b>	<b>-</b>	<b>46,372</b>	<b>98,578</b>
Excess (deficiency) of receipts over disbursements	-	4,669	(21,548)	(15,384)	-	-	-	-	14,488	(37,203)
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,669	(21,548)	(15,384)	-	-	-	-	14,488	(37,203)
Cash and investments - ending	\$ -	\$ -	\$ (22,303)	\$ (15,384)	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (37,203)

RICHMOND COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	Perkins 21-22	Medicaid Reimbursement- Federal	Enhance Alternative Education Programs	Ris Title li 2018	Title li A 18-20	Title li 19-21	Title li Fy20	Title li 13-15	Teacher Leaders Bootcamp	Rural Schools And Low Income Program
Cash and investments - beginning	\$ -	\$ 39,757	\$ -	\$ (551)	\$ (13,824)	\$ -	\$ -	\$ -	\$ (2,400)	\$ -
Receipts:										
Local sources	-	7,604	-	20,464	43,910	132,505	9,786	-	2,400	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>7,604</b>	<b>-</b>	<b>20,464</b>	<b>43,910</b>	<b>132,505</b>	<b>9,786</b>	<b>-</b>	<b>2,400</b>	<b>-</b>
Disbursements:										
Instruction	-	913	-	85,355	30,086	181,806	13,980	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>913</b>	<b>-</b>	<b>85,355</b>	<b>30,086</b>	<b>181,806</b>	<b>13,980</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	6,691	-	(64,891)	13,824	(49,301)	(4,194)	-	2,400	-
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,691	-	(64,891)	13,824	(49,301)	(4,194)	-	2,400	-
Cash and investments - ending	\$ -	\$ 46,448	\$ -	\$ (65,442)	\$ -	\$ (49,301)	\$ (4,194)	\$ -	\$ -	\$ -

RICHMOND COMMUNITY SCHOOLS  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Title Iii 18-20	Title Iii 19-21	Title Iii 20-22	Essr Iii	Essr Ii	Geer	Essr I	Warehouse Fund	Prepaid School Lunch Accounts	Student Tech Insurance Pmt
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,235	\$ 137
Receipts:										
Local sources	693	32,068	-	-	143,133	537,279	923,144	-	52,251	67
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>693</b>	<b>32,068</b>	<b>-</b>	<b>-</b>	<b>143,133</b>	<b>537,279</b>	<b>923,144</b>	<b>-</b>	<b>52,251</b>	<b>67</b>
Disbursements:										
Instruction	693	31,959	-	-	454,366	558,249	944,757	-	38,505	32
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>693</b>	<b>31,959</b>	<b>-</b>	<b>-</b>	<b>454,366</b>	<b>558,249</b>	<b>944,757</b>	<b>-</b>	<b>38,505</b>	<b>32</b>
Excess (deficiency) of receipts over disbursements	-	109	-	-	(311,233)	(20,970)	(21,613)	-	13,746	35
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	109	-	-	(311,233)	(20,970)	(21,613)	-	13,746	35
Cash and investments - ending	\$ -	\$ 109	\$ -	\$ -	\$ (311,233)	\$ (20,970)	\$ (21,613)	\$ -	\$ 74,981	\$ 172

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

	Credit Card Payment Processing	Federal Tax Withholdings	Non Certified Fica Withholdings	State Tax Withholdings	Local Tax Withholdings	Prf Deduction Withholdings	Health Ins Deduction	Vision Ins Deduction Withholding	Health Savings Authority	Employee Levies
Cash and investments - beginning	\$ 295	\$ -	\$ -	\$ 66,156	\$ 33,906	\$ -	\$ -	\$ -	\$ -	\$ 55
Receipts:										
Local sources	19,854	2,140,592	596,992	769,526	372,954	117,761	1,176,799	10,419	70,260	50,537
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>19,854</b>	<b>2,140,592</b>	<b>596,992</b>	<b>769,526</b>	<b>372,954</b>	<b>117,761</b>	<b>1,176,799</b>	<b>10,419</b>	<b>70,260</b>	<b>50,537</b>
Disbursements:										
Instruction	19,661	2,140,592	596,992	768,559	376,038	117,732	1,176,799	10,419	70,260	50,592
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>19,661</b>	<b>2,140,592</b>	<b>596,992</b>	<b>768,559</b>	<b>376,038</b>	<b>117,732</b>	<b>1,176,799</b>	<b>10,419</b>	<b>70,260</b>	<b>50,592</b>
Excess (deficiency) of receipts over disbursements	193	-	-	967	(3,084)	29	-	-	-	(55)
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	193	-	-	967	(3,084)	29	-	-	-	(55)
Cash and investments - ending	\$ 488	\$ -	\$ -	\$ 67,123	\$ 30,822	\$ 29	\$ -	\$ -	\$ -	\$ -

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

	Dental Ins Deductions	American Fidelity Life/Acc/Ltc Ins	Retiree Ins Premium Payments	Cert Fica Withholdings	Additional Perf Withheld	Credit Union Deduction	Am Fid Cancer Deduction Sec 125
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	90,488	120,256	242,076	1,428,822	581	375,996	101,928
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>90,488</b>	<b>120,256</b>	<b>242,076</b>	<b>1,428,822</b>	<b>581</b>	<b>375,996</b>	<b>101,928</b>
Disbursements:							
Instruction	90,488	120,256	242,076	1,428,822	581	375,996	101,928
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>90,488</b>	<b>120,256</b>	<b>242,076</b>	<b>1,428,822</b>	<b>581</b>	<b>375,996</b>	<b>101,928</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	American Fidelity Non Reim Med Ded Sec 1	American Fidelity After Tax Deduction	Life Ins Benefit	Fidelity Security Life Ins Co	Aul Dependent Life Insurance	College Choice 529 Invest Plan	Aflac
Cash and investments - beginning	\$ 790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	101,964	98,344	11,804	5,116	4,690	2,400	7,135
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>101,964</u>	<u>98,344</u>	<u>11,804</u>	<u>5,116</u>	<u>4,690</u>	<u>2,400</u>	<u>7,135</u>
Disbursements:							
Instruction	102,529	98,344	11,804	5,116	4,690	2,400	7,135
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>102,529</u>	<u>98,344</u>	<u>11,804</u>	<u>5,116</u>	<u>4,690</u>	<u>2,400</u>	<u>7,135</u>
Excess (deficiency) of receipts over disbursements	<u>(565)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(565)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Texas Life Ins Co	Amer Xprs Fin Adv Annuity	Equitable Annuity	American Fidelity Annuity	Valic Annuity Ded & Benefit	Relistar Life Ins Co	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,543,163
Receipts:							
Local sources	100,814	9,400	8,030	8,247	705,345	600	69,216,242
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	142,179
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>100,814</u>	<u>9,400</u>	<u>8,030</u>	<u>8,247</u>	<u>705,345</u>	<u>600</u>	<u>69,358,421</u>
Disbursements:							
Instruction	100,814	9,400	8,030	8,247	705,345	600	66,651,591
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>100,814</u>	<u>9,400</u>	<u>8,030</u>	<u>8,247</u>	<u>705,345</u>	<u>600</u>	<u>66,651,591</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	2,706,830
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	5,660,622
Transfers out	-	-	-	-	-	-	(5,660,622)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	2,706,830
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,249,993</u>

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

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	Construction	School Lunch	Curricular Materials Rental	Vending Fund
Cash and investments - beginning	\$ 1,465,865	\$ 899,041	\$ 3,283	\$ 7,882,899	\$ 4,364,107	\$ 44,929	\$ 5,172,573	\$ 404,043	\$ 265,826	\$ 2,810
Receipts:										
Local sources	-	66,394	-	258,498	-	-	-	-	6,776	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	36,758,869	2,650,179	-	7,156,860	-	-	108,978	3,225,128	447,637	9,060
Total receipts	36,758,869	2,716,573	-	7,415,358	-	-	108,978	3,225,128	454,413	9,060
Disbursements:										
Instruction	1,985,481	-	-	-	-	-	-	-	-	-
Support services	2,846,837	-	-	305,961	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	23,895	-	-
Facilities acquisition and construction	-	-	-	625,115	-	-	28,165	-	-	-
Debt services	-	142,504	-	-	-	-	-	-	-	-
Nonprogrammed charges	27,153,254	2,060,300	-	10,512,699	-	7,980	4,065,824	3,299,548	1,254,805	8,934
Total disbursements	31,985,572	2,202,804	-	11,443,775	-	7,980	4,093,989	3,323,443	1,254,805	8,934
Excess (deficiency) of receipts over disbursements	4,773,297	513,769	-	(4,028,417)	-	(7,980)	(3,985,011)	(98,315)	(800,392)	126
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	5,176,000	-	-	-	-	534,565	-
Transfers out	(5,176,000)	(285,402)	-	-	(249,163)	-	-	-	-	-
Total other financing sources (uses)	(5,176,000)	(285,402)	-	5,176,000	(249,163)	-	-	-	534,565	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(402,703)	228,367	-	1,147,583	(249,163)	(7,980)	(3,985,011)	(98,315)	(265,827)	126
Cash and investments - ending	\$ 1,063,162	\$ 1,127,408	\$ 3,283	\$ 9,030,482	\$ 4,114,944	\$ 36,949	\$ 1,187,562	\$ 305,728	\$ (1)	\$ 2,936

RICHMOND COMMUNITY SCHOOLS  
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 For the Year Ended June 30, 2022

	Repair And Replacement	Preschool Non Sp Ed	On My Way To Prek	Student Support	Indiana Pioneers Grant	Career Center Grants	Ista Foundation Grant	Educational License Plates	Career Center	Other Local
Cash and investments - beginning	\$ 7,496	\$ 278,093	\$ -	\$ 90,206	\$ 149	\$ 21,110	\$ -	\$ 9,662	\$ -	\$ -
Receipts:										
Local sources	-	-	289,471	-	-	-	10,000	-	-	-
State sources	-	-	28,058	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	8,176	16,150	-	-	-	-	-	469	-	-
Total receipts	8,176	16,150	317,529	-	-	-	10,000	469	-	-
Disbursements:										
Instruction	-	525	53,883	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	10,000	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	7,232	11,505	-	-	-	-	-	-	43	15,000
Total disbursements	7,232	12,030	53,883	-	-	-	10,000	-	43	15,000
Excess (deficiency) of receipts over disbursements	944	4,120	263,646	-	-	-	-	469	(43)	(15,000)
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	944	4,120	263,646	-	-	-	-	469	(43)	(15,000)
Cash and investments - ending	\$ 8,440	\$ 282,213	\$ 263,646	\$ 90,206	\$ 149	\$ 21,110	\$ -	\$ 10,131	\$ (43)	\$ (15,000)

RICHMOND COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2022

	Technology In Nature Grant	Test Lowes Education Grant	Fairview Intl Walk To School	Literacy Thru Photography Grants	Reid Health Foundation Grants	Vaile Kids In Need Grant	Victory At Test Gannett Grant	Empower Woman Thru Literacy	Target Field Trip Grant	Fairview Lowes Education Grant
Cash and investments - beginning	\$ 4	\$ 901	\$ 11	\$ -	\$ 1,153	\$ 9	\$ 110	\$ 12	\$ 553	\$ 26,683
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	181
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	9,681
Total receipts	-	-	-	-	-	-	-	-	-	9,862
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	5,376
Total disbursements	-	-	-	-	-	-	-	-	-	5,376
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	4,486
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	-	4,486
Cash and investments - ending	\$ 4	\$ 901	\$ 11	\$ -	\$ 1,153	\$ 9	\$ 110	\$ 12	\$ 553	\$ 31,169

RICHMOND COMMUNITY SCHOOLS  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Garrison Investment Interest	Energy Classroom Mini Grants	Warehouse	Adult Library Programs	Adult Local Programs	Adult Education State Grant	Alternative Education	Special Education Donations	Stem Camp Activities	Elementary Activities
Cash and investments - beginning	\$ 878	\$ 919	\$ 1,010	\$ 15	\$ 9,614	\$ (41,573)	\$ 107,270	\$ 2,009	\$ 32	\$ 121
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	2,000	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	99	-	-	-	7,502	189,525	93,840	-	-	1,922
Total receipts	99	-	-	-	9,502	189,525	93,840	-	-	1,922
Disbursements:										
Instruction	-	-	-	-	-	158,773	1,668	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	7,494	5,690	74,514	-	-	1,976
Total disbursements	-	-	-	-	7,494	164,463	76,182	-	-	1,976
Excess (deficiency) of receipts over disbursements	99	-	-	-	2,008	25,062	17,658	-	-	(54)
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	99	-	-	-	2,008	25,062	17,658	-	-	(54)
Cash and investments - ending	\$ 977	\$ 919	\$ 1,010	\$ 15	\$ 11,622	\$ (16,511)	\$ 124,928	\$ 2,009	\$ 32	\$ 67

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

	State Public Health Action	Mcguire Hall Redevelopment Renovation	Cultural Arts Fund	Donations For Community Resources	Youth As Resources Grant	Women's Fund Grants	American Dairy Association Grant	Frac Grant For Food Services	Rhs Haas Foundation Grant	Welfare Activities
Cash and investments - beginning	\$ 1,212	\$ (15,765)	\$ 3,750	\$ 58,088	\$ 35	\$ 1,780	\$ 1,000	\$ -	\$ 7,500	\$ -
Receipts:										
Local sources	-	-	-	1,015	-	-	-	-	-	1,250
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	356,555	-	61,761	-	-	-	-	-	-
<b>Total receipts</b>	-	<b>356,555</b>	-	<b>62,776</b>	-	-	-	-	-	<b>1,250</b>
Disbursements:										
Instruction	-	-	-	17,530	-	-	-	-	-	238
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	709,273	-	28,860	-	-	-	-	-	-
<b>Total disbursements</b>	-	<b>709,273</b>	-	<b>46,390</b>	-	-	-	-	-	<b>238</b>
Excess (deficiency) of receipts over disbursements	-	(352,718)	-	16,386	-	-	-	-	-	1,012
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	280	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	<b>280</b>	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(352,438)	-	16,386	-	-	-	-	-	1,012
Cash and investments - ending	\$ 1,212	\$ (368,203)	\$ 3,750	\$ 74,474	\$ 35	\$ 1,780	\$ 1,000	\$ -	\$ 7,500	\$ 1,012

RICHMOND COMMUNITY SCHOOLS  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2022

	State Instructional Support	Formative Assessment Grant	Early Childhood Coalition	Early Childhood Intervention (First Step)	Early Childhood Intervention 2020- 2021	Early Childhood Intervention (First Step)	Social Service Block Grant	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant
Cash and investments - beginning	\$ -	\$ 3,824	\$ 7,605	\$ -	\$ 13,770	\$ -	\$ -	\$ 18,764	\$ 17,785	\$ 5,633
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	799	-	-	-	-	14,429	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	51,996	-	-	-	-	-	-	-	-
Total receipts	799	51,996	-	-	-	14,429	-	-	-	-
Disbursements:										
Instruction	-	38,976	-	-	12,888	-	5,000	-	-	-
Support services	873	-	-	-	-	-	-	-	675	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	3,824	116	-	882	-	-	-	-	-
Total disbursements	873	42,800	116	-	13,770	-	5,000	-	675	-
Excess (deficiency) of receipts over disbursements	(74)	9,196	(116)	-	(13,770)	14,429	(5,000)	-	(675)	-
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	(74)	9,196	(116)	-	(13,770)	14,429	(5,000)	-	(675)	-
Cash and investments - ending	\$ (74)	\$ 13,020	\$ 7,489	\$ -	\$ -	\$ 14,429	\$ (5,000)	\$ 18,764	\$ 17,110	\$ 5,633

RICHMOND COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	Countywide Partnership For Youth	2019-2020 Nesp	Fy2020 Nesp	Non-English Speaking Program	Technology Fund	Second Grade Laptop Program	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant
Cash and investments - beginning	\$ 21,137	\$ 9,446	\$ 22,139	\$ -	\$ 9,975	\$ 168	\$ 1,419	\$ -	\$ 35,187	\$ 3,694
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	104,463	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	165,314	45,984	9,660
Total receipts	-	-	-	104,463	-	-	-	165,314	45,984	9,660
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	30,599	-
Support services	-	-	-	55,394	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	21,117	-	-	-	-	165,314	35,066	-
Total disbursements	-	-	21,117	55,394	-	-	-	165,314	65,665	-
Excess (deficiency) of receipts over disbursements	-	-	(21,117)	49,069	-	-	-	-	(19,681)	9,660
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	-	-	(21,117)	49,069	-	-	-	-	(19,681)	9,660
Cash and investments - ending	\$ 21,137	\$ 9,446	\$ 1,022	\$ 49,069	\$ 9,975	\$ 168	\$ 1,419	\$ -	\$ 15,506	\$ 13,354

RICHMOND COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Oed Energy Grant	Project Lead The Way	Other State	National Governors' Assoc Grant	Title I 19-20	Title I 20-22	Title I	Title I Sig Fy20	Title I Sig Fy21	Sped Idea Pt B 17-19
Cash and investments - beginning	\$ (38,930)	\$ 1,012	\$ -	\$ 26	\$ 482	\$ (191,477)	\$ -	\$ -	\$ (109,863)	\$ 8
Receipts:										
Local sources	-	-	-	-	-	2,160	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	697,028	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	38,930	4,800	-	-	-	799,363	-	-	253,021	-
Total receipts	38,930	4,800	-	-	-	801,523	697,028	-	253,021	-
Disbursements:										
Instruction	-	4,800	-	-	-	123,498	294,429	-	9,818	-
Support services	-	-	-	-	-	1,659	742,587	-	9,696	-
Noninstructional services	-	-	-	-	-	-	38,276	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	484,890	-	-	220,927	-
Total disbursements	-	4,800	-	-	-	610,047	1,075,292	-	240,441	-
Excess (deficiency) of receipts over disbursements	38,930	-	-	-	-	191,476	(378,264)	-	12,580	-
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	38,930	-	-	-	-	191,476	(378,264)	-	12,580	-
Cash and investments - ending	\$ -	\$ 1,012	\$ -	\$ 26	\$ 482	\$ (1)	\$ (378,264)	\$ -	\$ (97,283)	\$ 8

RICHMOND COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2022

	Sped Idea Pt B 2018-2020	Sped Idea Pt B Fy19	Sped Idea Pt B Fy20	Idea Special Education Grant	Sped Idea Pk 619 Fy19	Sped Idea Pk 619	Sped Idea Pk 619 Fy20	Preschool Handicap	Adult Education 2019-2020	Adult Education 2020-2021
Cash and investments - beginning	\$ -	\$ (14,164)	\$ (246,049)	\$ -	\$ (1,334)	\$ (12,583)	\$ -	\$ -	\$ -	\$ (59,857)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	37,902	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	64,007	96,898	1,226,812	-	4,099	40,624	57,975	-	-	59,857
<b>Total receipts</b>	<b>64,007</b>	<b>96,898</b>	<b>1,226,812</b>	<b>37,902</b>	<b>4,099</b>	<b>40,624</b>	<b>57,975</b>	<b>-</b>	<b>-</b>	<b>59,857</b>
Disbursements:										
Instruction	3,500	-	11,086	368,464	270	-	-	15,035	-	-
Support services	-	-	32,402	32,777	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	60,507	82,730	1,035,743	-	3,069	28,042	69,734	-	-	5,143
<b>Total disbursements</b>	<b>64,007</b>	<b>82,730</b>	<b>1,079,231</b>	<b>401,241</b>	<b>3,339</b>	<b>28,042</b>	<b>69,734</b>	<b>15,035</b>	<b>-</b>	<b>5,143</b>
Excess (deficiency) of receipts over disbursements	-	14,168	147,581	(363,339)	760	12,582	(11,759)	(15,035)	-	54,714
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	14,168	147,581	(363,339)	760	12,582	(11,759)	(15,035)	-	54,714
Cash and investments - ending	\$ -	\$ 4	\$ (98,468)	\$ (363,339)	\$ (574)	\$ (1)	\$ (11,759)	\$ (15,035)	\$ -	\$ (5,143)

RICHMOND COMMUNITY SCHOOLS  
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	Adult Basic Education	Title Iv 18-20	Title Iv 19-20	Title Iv 20-22	Student Support Title Iv	Perkins Cte Covid-19 Asst	Perkins Assessment Grant	Perkins Reserve 21-22	Perkins 19-20	Perkins Grant 20- 21
Cash and investments - beginning	\$ -	\$ -	\$ (22,303)	\$ (15,384)	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (37,203)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	18,374	-	-	-	-	-	1,823	-	-	78,632
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	74,488	92,793	-	-	-	-	-	-
Total receipts	18,374	-	74,488	92,793	-	-	1,823	-	-	78,632
Disbursements:										
Instruction	56,597	-	-	-	2,405	-	-	1,414	-	-
Support services	-	-	-	-	2,424	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	53,579	77,408	-	-	-	-	-	40,886
Total disbursements	56,597	-	53,579	77,408	4,829	-	-	1,414	-	40,886
Excess (deficiency) of receipts over disbursements	(38,223)	-	20,909	15,385	(4,829)	-	1,823	(1,414)	-	37,746
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	(38,223)	-	20,909	15,385	(4,829)	-	1,823	(1,414)	-	37,746
Cash and investments - ending	\$ (38,223)	\$ -	\$ (1,394)	\$ 1	\$ (4,829)	\$ -	\$ 1,823	\$ (1,414)	\$ (1)	\$ 543

RICHMOND COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Perkins 21-22	Medicaid Reimbursement- Federal	Enhance Alternative Education Programs	Ris Title li 2018	Title li A 18-20	Title li 19-21	Title li Fy20	Title li 13-15	Teacher Leaders Bootcamp	Rural Schools And Low Income Program
Cash and investments - beginning	\$ -	\$ 46,448	\$ -	\$ (65,442)	\$ -	\$ (49,301)	\$ (4,194)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	762	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	18,517	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	35,253	-	154,742	-	118,173	184,544	-	3,548	-
<b>Total receipts</b>	<b>18,517</b>	<b>35,253</b>	<b>-</b>	<b>155,504</b>	<b>-</b>	<b>118,173</b>	<b>184,544</b>	<b>-</b>	<b>3,548</b>	<b>-</b>
Disbursements:										
Instruction	39,700	-	-	-	-	-	-	-	-	-
Support services	64,968	-	96	-	-	-	74	11,410	3,548	2,325
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,383	-	92,983	-	72,793	217,339	-	-	-
<b>Total disbursements</b>	<b>104,668</b>	<b>2,383</b>	<b>96</b>	<b>92,983</b>	<b>-</b>	<b>72,793</b>	<b>217,413</b>	<b>11,410</b>	<b>3,548</b>	<b>2,325</b>
Excess (deficiency) of receipts over disbursements	(86,151)	32,870	(96)	62,521	-	45,380	(32,869)	(11,410)	-	(2,325)
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(86,151)	32,870	(96)	62,521	-	45,380	(32,869)	(11,410)	-	(2,325)
Cash and investments - ending	\$ (86,151)	\$ 79,318	\$ (96)	\$ (2,921)	\$ -	\$ (3,921)	\$ (37,063)	\$ (11,410)	\$ -	\$ (2,325)

RICHMOND COMMUNITY SCHOOLS  
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	Title Iii 18-20	Title Iii 19-21	Title Iii 20-22	Essr Iii	Essr Ii	Geer	Essr I	Warehouse Fund	Prepaid School Lunch Accounts	Student Tech Insurance Pmt
Cash and investments - beginning	\$ -	\$ 109	\$ -	\$ -	\$ (311,233)	\$ (20,970)	\$ (21,613)	\$ -	\$ 74,981	\$ 172
Receipts:										
Local sources	-	-	-	-	205	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	16,280	1,916,503	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	11,142	-	-	1,899,086	175,947	521,159	-	60,109	-
Total receipts	-	11,142	16,280	1,916,503	1,899,291	175,947	521,159	-	60,109	-
Disbursements:										
Instruction	-	-	-	1,327,652	-	-	67	-	-	-
Support services	-	76	18,076	741,333	207,052	-	15,192	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	190,809	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	11,176	-	-	1,444,835	154,977	499,479	-	38,857	-
Total disbursements	-	11,252	18,076	2,259,794	1,651,887	154,977	514,738	-	38,857	-
Excess (deficiency) of receipts over disbursements	-	(110)	(1,796)	(343,291)	247,404	20,970	6,421	-	21,252	-
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	-	(110)	(1,796)	(343,291)	247,404	20,970	6,421	-	21,252	-
Cash and investments - ending	\$ -	\$ (1)	\$ (1,796)	\$ (343,291)	\$ (63,829)	\$ -	\$ (15,192)	\$ -	\$ 96,233	\$ 172

RICHMOND COMMUNITY SCHOOLS  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
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	Credit Card Payment Processing	Federal Tax Withholdings	Non Certified Fica Withholdings	State Tax Withholdings	Local Tax Withholdings	Prf Deduction Withholdings	Health Ins Deduction	Vision Ins Deduction Withholding	Health Savings Authority	Employee Levies
Cash and investments - beginning	\$ 488	\$ -	\$ -	\$ 67,123	\$ 30,822	\$ 29	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	158,198	2,202,618	621,025	817,855	374,598	115,405	1,221,621	13,663	62,261	51,712
Total receipts	158,198	2,202,618	621,025	817,855	374,598	115,405	1,221,621	13,663	62,261	51,712
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	154,407	2,202,618	621,025	816,475	373,597	115,307	1,221,621	13,663	62,261	51,712
Total disbursements	154,407	2,202,618	621,025	816,475	373,597	115,307	1,221,621	13,663	62,261	51,712
Excess (deficiency) of receipts over disbursements	3,791	-	-	1,380	1,001	98	-	-	-	-
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	3,791	-	-	1,380	1,001	98	-	-	-	-
Cash and investments - ending	\$ 4,279	\$ -	\$ -	\$ 68,503	\$ 31,823	\$ 127	\$ -	\$ -	\$ -	\$ -

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

	Dental Ins Deductions	American Fidelity Life/Acc/Ltc Ins	Retiree Ins Premium Payments	Cert Fica Withholdings	Additional Perf Withheld	Credit Union Deduction	Am Fid Cancer Deduction Sec 125
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	96,281	113,997	234,298	1,524,547	-	321,422	100,577
<b>Total receipts</b>	<b>96,281</b>	<b>113,997</b>	<b>234,298</b>	<b>1,524,547</b>	<b>-</b>	<b>321,422</b>	<b>100,577</b>
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	96,281	113,997	234,298	1,524,547	-	321,422	100,577
<b>Total disbursements</b>	<b>96,281</b>	<b>113,997</b>	<b>234,298</b>	<b>1,524,547</b>	<b>-</b>	<b>321,422</b>	<b>100,577</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	American Fidelity Non Reim Med Ded Sec 1	American Fidelity After Tax Deduction	Life Ins Benefit	Fidelity Security Life Ins Co	Aul Dependent Life Insurance	College Choice 529 Invest Plan	Aflac
Cash and investments - beginning	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	103,319	116,027	12,131	5,341	4,729	2,400	6,146
Total receipts	103,319	116,027	12,131	5,341	4,729	2,400	6,146
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	103,544	116,027	12,131	5,341	4,729	2,400	6,146
Total disbursements	103,544	116,027	12,131	5,341	4,729	2,400	6,146
Excess (deficiency) of receipts over disbursements	(225)	-	-	-	-	-	-
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	(225)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Texas Life Ins Co	Amer Xprs Fin Adv Annuity	Equitable Annuity	American Fidelity Annuity	Valic Annuity Ded & Benefit	Relistar Life Ins Co	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,249,993
Receipts:							
Local sources	-	-	-	-	-	-	636,712
State sources	-	-	-	-	-	-	149,749
Federal sources	-	-	-	-	-	-	2,785,059
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	116,368	9,900	8,880	7,740	735,972	600	66,512,346
Total receipts	116,368	9,900	8,880	7,740	735,972	600	70,083,866
Disbursements:							
Instruction	-	-	-	-	-	-	4,564,296
Support services	-	-	-	-	-	-	5,105,435
Noninstructional services	-	-	-	-	-	-	62,171
Facilities acquisition and construction	-	-	-	-	-	-	844,089
Debt services	-	-	-	-	-	-	142,504
Nonprogrammed charges	116,368	9,900	8,880	7,740	735,972	600	63,307,692
Total disbursements	116,368	9,900	8,880	7,740	735,972	600	74,026,187
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(3,942,321)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	280
Transfers in	-	-	-	-	-	-	5,710,565
Transfers out	-	-	-	-	-	-	(5,710,565)
Total other financing sources (uses)	-	-	-	-	-	-	280
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	(3,942,041)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,307,952

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OTHER INFORMATION

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RICHMOND COMMUNITY SCHOOLS  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Richmond Multi School Building Corporation	RHS Mechanical Modernization	\$ 1,451,129	11/16/2021	1/15/2029
Total of annual lease payments		<u>\$ 1,451,129</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	2018 Bond	\$ 4,835,000	\$ 840,000
General Obligation Bonds	2020 Bond	<u>4,775,000</u>	<u>210,000</u>
Total governmental activities		<u>9,610,000</u>	<u>1,050,000</u>
Totals		<u>\$ 9,610,000</u>	<u>\$ 1,050,000</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/>.