

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

**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION

MONROE COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

02/25/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Debbie Tate	07-01-22 to 06-30-25
Superintendent of Schools	Dr. Jerry Sanders	07-01-22 to 06-30-25
President of the School Board	Dana Robert Kerr	07-01-22 to 06-30-25



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INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Richland-Bean Blossom Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2022 to June 30, 2024, 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, 2022 to June 30, 2024, 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, 2022 to June 30, 2024, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2025, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 12, 2025



FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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: [IDOE Finance Dashboard](#). 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.

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES -REGULATORY BASIS
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Education	\$ 2,870,987	\$ 20,589,256	\$ 17,093,371	\$ (2,564,990)	\$ 3,801,882	\$ 21,779,879	\$ 18,170,233	\$ (2,522,731)	\$ 4,888,797
Debt Service	3,877,767	8,739,337	10,062,926	(34,144)	2,520,034	10,780,416	10,608,133	14,117	2,706,434
Operations	2,533,778	5,515,945	8,454,475	2,418,302	2,013,550	5,793,314	7,724,158	2,580,907	2,663,613
Local Rainy Day	1,000,000	-	-	200,000	1,200,000	-	-	-	1,200,000
Retirement/ Severance Bond	35,428	-	34,375	-	1,053	-	1,053	-	-
Construction	-	10,226	10,226	-	-	86,430	106,670	-	(20,240)
Go Operating	444,142	83,842	487,762	-	40,222	5,122	45,344	-	-
Go Bond 2021	2,345,909	74,902	262,243	-	2,158,568	97,551	929,098	-	1,327,021
2022 Go Bond	-	111,777	257,328	4,531,430	4,385,879	236,856	137,174	-	4,485,561
School Lunch	585,949	1,622,713	1,510,396	1,821	700,087	1,407,546	1,751,349	4,446	360,730
Curricular Materials Rental	259,560	268,096	393,624	34,144	168,176	434,183	443,342	-	159,017
FH 21-22 SY	26,964	(25,416)	1,548	-	-	-	-	-	-
FH Coop 22-23 SY	-	463,657	388,906	-	74,751	-	74,751	-	-
Steam Rdc Local Ing	390,370	277,342	323,133	-	344,579	274,466	408,963	-	210,082
Community Garden	12	-	-	-	12	-	12	-	-
Coordinated School Health	296	155	-	-	451	292	364	-	379
Pathways Grant	466	-	-	-	466	-	466	-	-
Indiana Humanities Grant EJHS 2024	-	-	-	-	-	993	-	-	993
Ready Schools Implementation Grant	(5,831)	27,251	31,062	-	(9,642)	22,375	12,733	-	-
United Way Mini Grants	6	3,385	3,170	-	221	-	221	-	-
Psi Iota Xi Donation Forest Hills	10	-	10	-	-	-	-	-	-
2021 Support Initiatives EHS Coffee Shop	275	-	-	-	275	-	-	-	275
Smithville Charitable Foundation Grant	3,348	-	3,005	-	343	-	-	-	343
School Co Ag Grant Mo. Co. Health Dept.	25,806	20,907	45,669	-	1,044	-	1,044	-	-
Monroe County Autism Foundation Grant Do	413	-	413	-	-	-	-	-	-
Community Foundation Grant EEECC	-	17,000	17,000	-	-	-	-	-	-
ROI Grant Writing Fellowship Match	-	2,000	1,000	-	1,000	-	-	-	1,000
ROI Digital Fab Labs - Cohort 1 Grant	-	-	-	-	-	56,000	56,000	-	-
Journey's Class -Fairfield Friends Donat	-	-	-	-	-	500	-	-	500
United Way Donations/Gifts	7,224	3,920	1,988	-	9,156	4,374	3,306	-	10,224
Student Assistance	4,077	2,740	2,043	-	4,774	1,595	1,833	-	4,536
Indiana Members Credit Union Donation	-	1,000	-	-	1,000	-	-	-	1,000
School Spirit Card Program	-	-	-	-	-	4,532	-	-	4,532
Nurse Donations	391	-	391	-	-	-	-	-	-
Duke Energy Grant	42	-	-	-	42	-	42	-	-
INAEYC Early Childhood Level Ptq 4	-	-	-	-	-	1,500	-	-	1,500
Donations Reim By Foundation	2,296	23,346	23,377	-	2,265	11,830	11,422	-	2,673
Community Foundation	(3,098)	20,000	6,277	-	10,625	-	27,861	-	(17,236)
Action For Health Kids	-	-	-	-	-	44,794	50,454	-	(5,660)
Scholarship/Oliver Deckard	124	4	-	-	128	7	-	-	135
Scholarships/ Ed Ellett	7,273	246	500	-	7,019	385	-	-	7,404
Scholarships/ Lisa Lagneaux	1,086	36	500	-	622	534	1,000	-	156
Scholarship/ VFW Post 10526	3,412	115	500	-	3,027	166	500	-	2,693
Scholarship/ Joyce Gates	1,671	56	500	-	1,227	67	500	-	794
Formative Assessment	8,067	36,000	24,573	-	19,494	40,584	25,088	-	34,990
Early Literacy Achievement Grant	-	-	-	-	-	40,169	40,169	-	-
Medicaid Reimbursement	9,695	43,591	-	(44,859)	8,427	56,465	-	(57,243)	7,649
Steam Integration Grant	-	-	23,366	-	(23,366)	47,250	23,884	-	-
STEM Robotics Competition Program Grant	-	-	-	-	-	-	27,289	-	(27,289)
Alternative Education	-	3,000	-	-	3,000	4,816	-	-	7,816
Early Intervention Grant FY23	-	7,458	-	-	7,458	-	7,458	-	-
NESP 21-22 SY	2,668	-	2,668	-	-	-	-	-	-
NESP 22-23 Fiscal Year	-	4,016	4,016	-	-	-	-	-	-
Career And Technical Performance Grant	-	-	-	-	-	192	-	-	192
Performance Based Awards	-	99,041	99,041	-	-	98,710	98,710	-	-
High Ability Students	24,952	33,147	48,278	-	9,821	42,231	43,460	-	8,592
State Connectivity Grant	3,957	10,716	6,576	-	8,097	8,184	10,128	-	6,153
Title I 21-22	(115,746)	128,963	13,217	-	-	-	-	-	-
Title I 22-23	-	296,232	406,038	-	(109,806)	133,979	24,173	-	-

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Title I-A Planning Allocation FY24	-	-	-	-	-	343,062	362,055	-	(18,993)
School-Based Mental Health Services	-	1,766	5,946	-	(4,180)	456,796	472,003	-	(19,387)
Special Education Grant FY 21	-	15,957	15,957	-	-	-	-	-	-
Special Education Part B 611 FY22	(113,791)	962,437	1,051,026	-	(202,380)	202,380	-	-	-
Sped FY23 Part B 611	-	163,223	204,312	-	(41,089)	433,404	442,943	-	(50,628)
Special Ed Part B 611 FY 24	-	-	-	-	-	555,672	704,273	-	(148,601)
Special Education Preschool Grant	-	722	722	-	-	-	-	-	-
Special Education Preschool Grant FY22	(2,120)	4,249	25,792	-	(23,663)	24,194	531	-	-
Sped Preschool FY23 Part B 619	-	-	25,381	-	(25,381)	26,679	1,298	-	-
Sped Preschool FY24 Part B 619	-	-	-	-	-	22,246	31,384	-	(9,138)
Title Iv Part A FFY21	-	24,204	24,204	-	-	-	-	-	-
Title Iv FFY 2022 (FY2023)	-	-	1,478	-	(1,478)	23,309	21,831	-	-
Title Iv 2023 (FY 2024)	-	-	-	-	-	12,326	14,456	-	(2,130)
Medicaid Reimbursement - Federal	139,238	158,678	84,970	(151)	212,795	188,914	178,365	(26)	223,318
Title II FFY 2021 (FY 2022)	(14,724)	78,884	64,160	-	-	-	-	-	-
Title II-A FFY 2022 (FY2023)	-	-	11,127	-	(11,127)	85,035	73,908	-	-
Title II-A FFY 2023	-	-	-	-	-	27,268	31,914	-	(4,646)
ARP ESSER Explore Engage Experience 3E	-	29,425	29,800	-	(375)	25,899	34,000	-	(8,476)
ARP - Homeless Children And Youth II	-	-	6,902	-	(6,902)	7,135	233	-	-
ARP 5705 611 IDEA Award	(30,065)	77,320	63,665	-	(16,410)	44,618	28,208	-	-
ARP IDEA Part B 619 2021	(57)	3,537	10,901	-	(7,421)	14,850	7,429	-	-
ESSER III	(14,710)	592,252	608,701	-	(31,159)	530,434	686,304	-	(187,029)
ESSER II	-	-	(988)	-	988	89,960	90,948	-	-
Federal Stimulus - 18003 Educ. Stab Reli	(10,717)	30,861	20,144	-	-	-	-	-	-
Child Care Stabilization Build Learn Gro	287,057	-	147,055	-	140,002	-	140,002	-	-
Tims Grant	(77,258)	632,926	616,696	-	(61,028)	465,816	442,065	-	(37,277)
Prepaid School Lunch Accounts	29,942	411,055	414,547	-	26,450	490,196	484,899	-	31,747
Federal Tax Deductions	-	1,326,201	1,326,201	-	-	1,341,015	1,341,015	-	-
FICA	-	1,248,165	1,248,165	-	-	1,357,064	1,357,064	-	-
State Tax Deductions	43,267	506,374	510,647	-	38,994	530,107	528,363	-	40,738
Local Tax Deductions	20,198	309,507	303,403	-	26,302	359,527	358,032	-	27,797
PERF Non-Cert. Staff Retirement	-	86,253	86,253	-	-	99,821	99,821	-	-
Health Insurance	10,112	688,242	687,735	-	10,619	731,651	726,334	-	15,936
Vision Insurance	303	22,684	22,642	-	345	26,047	26,044	-	348
Dental Insurance	-	49	-	-	49	29,077	26,696	-	2,430
Life Insurance	-	-	-	-	-	331	324	-	7
LTD	-	-	-	-	-	337	330	-	7
Valic Annuity	-	541,507	541,507	-	-	580,220	580,220	-	-
American Fidelity Assurance Flex Spendin	(229)	40,006	39,777	-	-	46,542	46,542	-	-
American Fidelity Annuity	-	3,875	3,875	-	-	5,200	5,200	-	-
Garnishments	-	1,088	1,088	-	-	1,395	1,395	-	-
American Fidelity Insurance	(19)	157,935	157,916	-	-	184,612	184,612	-	-
Peoples Bank HSA	-	1,298	1,298	-	-	-	-	-	-
Texas Life Supplemental Life Insurance	-	47,296	47,296	-	-	60,959	60,959	-	-
Allstate Critical Illness	-	7,559	7,559	-	-	11,734	11,734	-	-
Allstate Accident	-	9,766	9,766	-	-	11,534	11,534	-	-
United Way Deductions	-	2,151	2,151	-	-	1,574	1,574	-	-
Child Support/Payroll Deduct	-	9,534	9,534	-	-	4,458	4,458	-	-
One American Supplemental Life Insurance	(291)	44,932	39,830	-	4,811	52,409	51,707	-	5,513
ECA-Band/Choir/Ath Payroll	1,119	17,492	16,962	-	1,649	9,949	13,743	-	(2,145)
R-Bb Foundation	-	256	256	-	-	234	234	-	-
Totals	\$ 14,621,001	\$ 46,775,668	\$ 48,541,850	\$ 4,541,553	\$ 17,396,372	\$ 51,034,277	\$ 50,555,369	\$ 19,470	\$ 17,894,750

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

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

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

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

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

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.

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

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

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

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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.

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

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

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

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

Financial Report

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

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

Contributions

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

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

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

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

Note 7. *Negative Receipts and Disbursements*

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

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. The majority of these are a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2023 and 2024. The Construction and ECA Band/Choir/Athletics funds were negative for trivial amounts on June 30, 2024. These funds are set up as reimbursable funds from related-parties (Holding Corporation and ECA).

Note 9. *Holding Corporations*

The School Corporation has entered into capital leases with the Edgewood High School Building Corporation and the Richland-Bean Blossom 2000 School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during the years ended June 30, 2023 and 2024, totaled \$3,863,706 and \$6,535,352, respectively.

Note 10. *Subsequent Event*

The School Corporation closed on November 24, 2024, on the 2024 General Obligation Bond in the amount of \$3,430,000. The funding is to be utilized for technology replacement and other capital needs. Payments commence on June 30, 2025, and end on December 31, 2027.

OTHER INFORMATION

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Education	Debt Service	Operations	Local Rainy Day	Retirement/ Severance Bond	Construction	Go Operating	Go Bond 2021	2022 Go Bond	School Lunch	Curricular Materials Rental	FH 21-22 SY
Cash and investments - beginning	\$ 2,870,987	\$ 3,877,767	\$ 2,533,778	\$ 1,000,000	\$ 35,428	\$ -	\$ 444,142	\$ 2,345,909	\$ -	\$ 585,949	\$ 259,560	\$ 26,964
Receipts:												
Local sources	573,014	8,449,754	5,299,284	-	-	-	7,667	74,902	111,777	426,820	197,664	(25,416)
Intermediate sources	64	-	-	-	-	-	-	-	-	-	-	-
State sources	19,830,526	-	68,290	-	-	-	-	-	-	10,538	70,432	-
Federal sources	-	-	-	-	-	-	-	-	-	1,173,353	-	-
Temporary loans	-	289,583	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	185,652	-	148,371	-	-	10,226	76,175	-	-	12,002	-	-
Total receipts	20,589,256	8,739,337	5,515,945	-	-	10,226	83,842	74,902	111,777	1,622,713	268,096	(25,416)
Disbursements:												
Instruction	13,989,306	-	27,637	-	34,375	-	19,587	-	-	-	31,343	-
Support services	2,775,627	-	8,030,077	-	-	3,306	400,448	262,243	127,395	27,679	362,281	1,548
Noninstructional services	328,438	-	142,475	-	-	-	-	-	-	1,482,717	-	-
Facilities acquisition and construction	-	-	254,286	-	-	6,920	67,727	-	129,933	-	-	-
Debt services	-	10,062,926	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	17,093,371	10,062,926	8,454,475	-	34,375	10,226	487,762	262,243	257,328	1,510,396	393,624	1,548
Excess (deficiency) of receipts over (under) disbursements	3,495,885	(1,323,589)	(2,938,530)	-	(34,375)	-	(403,920)	(187,341)	(145,551)	112,317	(125,528)	(26,964)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	4,531,430	-	-	-
Sale of capital assets	-	-	8,302	-	-	-	-	-	-	1,821	-	-
Transfers in	45,010	-	2,410,000	200,000	-	-	-	-	-	-	34,144	-
Transfers out	(2,610,000)	(34,144)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,564,990)	(34,144)	2,418,302	200,000	-	-	-	-	4,531,430	1,821	34,144	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	930,895	(1,357,733)	(520,228)	200,000	(34,375)	-	(403,920)	(187,341)	4,385,879	114,138	(91,384)	(26,964)
Cash and investments - ending	\$ 3,801,882	\$ 2,520,034	\$ 2,013,550	\$ 1,200,000	\$ 1,053	\$ -	\$ 40,222	\$ 2,158,568	\$ 4,385,879	\$ 700,087	\$ 168,176	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2023

	FH Coop 22-23 SY	Steam Rdc Local Ing	Community Garden	Coordinated School Health	Pathways Grant	Indiana Humanities Grant EJHS 2024	Ready Schools Implementation Grant	United Way Mini Grants	Psi Iota Xi Donation Forest Hills	2021 Support Initiatives EHS Coffee Shop	Smithville Charitable Foundation Grant
Cash and investments - beginning	\$ -	\$ 390,370	\$ 12	\$ 296	\$ 466	\$ -	\$ (5,831)	\$ 6	\$ 10	\$ 275	\$ 3,348
Receipts:											
Local sources	463,657	271,155	-	155	-	-	27,251	3,385	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	6,187	-	-	-	-	-	-	-	-	-
Total receipts	463,657	277,342	-	155	-	-	27,251	3,385	-	-	-
Disbursements:											
Instruction	95,252	320,733	-	-	-	-	30,151	3,170	10	-	3,005
Support services	293,654	2,400	-	-	-	-	911	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	388,906	323,133	-	-	-	-	31,062	3,170	10	-	3,005
Excess (deficiency) of receipts over (under) disbursements	74,751	(45,791)	-	155	-	-	(3,811)	215	(10)	-	(3,005)
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 (under) disbursements and other financing uses	74,751	(45,791)	-	155	-	-	(3,811)	215	(10)	-	(3,005)
Cash and investments - ending	\$ 74,751	\$ 344,579	\$ 12	\$ 451	\$ 466	\$ -	\$ (9,642)	\$ 221	\$ -	\$ 275	\$ 343

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2023

	School Co Ag Grant Mo. Co. Health Dept.	Monroe County		ROI Grant Writing Fellowship Match	ROI Digital Fab Labs - Cohort 1 Grant	Journey's Class - Fairfield Friends Donat	United Way Donations/Gifts	Student Assistance	Indiana		
		Autism Foundation Grant Do	Community Foundation Grant EECC						Members Credit Union Donation	School Spirit Card Program	Nurse Donations
Cash and investments - beginning	\$ 25,806	\$ 413	\$ -	\$ -	\$ -	\$ -	\$ 7,224	\$ 4,077	\$ -	\$ -	\$ 391
Receipts:											
Local sources	20,907	-	-	2,000	-	-	3,920	2,740	1,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	17,000	-	-	-	-	-	-	-	-
Total receipts	20,907	-	17,000	2,000	-	-	3,920	2,740	1,000	-	-
Disbursements:											
Instruction	-	413	-	1,000	-	-	-	-	-	-	-
Support services	3,397	-	17,000	-	-	-	1,988	2,043	-	-	391
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	42,272	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	45,669	413	17,000	1,000	-	-	1,988	2,043	-	-	391
Excess (deficiency) of receipts over (under) disbursements	(24,762)	(413)	-	1,000	-	-	1,932	697	1,000	-	(391)
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 (under) disbursements and other financing uses	(24,762)	(413)	-	1,000	-	-	1,932	697	1,000	-	(391)
Cash and investments - ending	\$ 1,044	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 9,156	\$ 4,774	\$ 1,000	\$ -	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Duke Energy Grant	INAEYC Early Childhood Level Ptq 4	Donations Reim By Foundation	Community Foundation	Action For Health Kids	Scholarship/Oliver Deckard	Scholarships/ Ed Ellett	Scholarships/ Lisa Lagneau	Scholarship/ VFW Post 10526	Scholarship/ Joyce Gates	Formative Assessment
Cash and investments - beginning	\$ 42	\$ -	\$ 2,296	\$ (3,098)	\$ -	\$ 124	\$ 7,273	\$ 1,086	\$ 3,412	\$ 1,671	\$ 8,067
Receipts:											
Local sources	-	-	-	20,000	-	4	246	36	115	56	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	36,000
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	23,346	-	-	-	-	-	-	-	-
Total receipts	-	-	23,346	20,000	-	4	246	36	115	56	36,000
Disbursements:											
Instruction	-	-	23,377	-	-	-	-	-	-	-	-
Support services	-	-	-	6,277	-	-	-	-	-	-	24,573
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	500	500	500	500	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	23,377	6,277	-	-	500	500	500	500	24,573
Excess (deficiency) of receipts over (under) disbursements	-	-	(31)	13,723	-	4	(254)	(464)	(385)	(444)	11,427
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 (under) disbursements and other financing uses	-	-	(31)	13,723	-	4	(254)	(464)	(385)	(444)	11,427
Cash and investments - ending	\$ 42	\$ -	\$ 2,265	\$ 10,625	\$ -	\$ 128	\$ 7,019	\$ 622	\$ 3,027	\$ 1,227	\$ 19,494

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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 For the Year Ended June 30, 2023

	Early Literacy Achievement Grant	Medicaid Reimbursement	Steam Integration Grant	STEM Robotics Competition Program Grant	Alternative Education	Early Intervention Grant FY23	NESP 21-22 SY	NESP 22-23 Fiscal Year	Career And Technical Performance Grant	Performance Based Awards	High Ability Students
Cash and investments - beginning	\$ -	\$ 9,695	\$ -	\$ -	\$ -	\$ -	\$ 2,668	\$ -	\$ -	\$ -	\$ 24,952
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	43,591	-	-	3,000	7,458	-	4,016	-	99,041	33,147
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	43,591	-	-	3,000	7,458	-	4,016	-	99,041	33,147
Disbursements:											
Instruction	-	-	23,366	-	-	-	-	-	-	92,744	48,278
Support services	-	-	-	-	-	-	2,668	4,016	-	6,297	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	23,366	-	-	-	2,668	4,016	-	99,041	48,278
Excess (deficiency) of receipts over (under) disbursements	-	43,591	(23,366)	-	3,000	7,458	(2,668)	-	-	-	(15,131)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(44,859)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(44,859)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1,268)	(23,366)	-	3,000	7,458	(2,668)	-	-	-	(15,131)
Cash and investments - ending	\$ -	\$ 8,427	\$ (23,366)	\$ -	\$ 3,000	\$ 7,458	\$ -	\$ -	\$ -	\$ -	\$ 9,821

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	State Connectivity Grant	Title I 21-22	Title I 22-23	Title I-A Planning Allocation FY24	School-Based Mental Health Services	Special Education Grant FY 21	Special Education Part B 611 FY22	Sped FY23 Part B 611	Special Ed Part B 611 FY 24	Special Education Preschool Grant	Special Education Preschool Grant FY22
Cash and investments - beginning	\$ 3,957	\$ (115,746)	\$ -	\$ -	\$ -	\$ -	\$ (113,791)	\$ -	\$ -	\$ -	\$ (2,120)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	10,716	-	-	-	-	-	-	-	-	-	-
Federal sources	-	128,963	296,232	-	1,766	15,957	962,437	163,223	-	722	4,249
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	10,716	128,963	296,232	-	1,766	15,957	962,437	163,223	-	722	4,249
Disbursements:											
Instruction	-	8,218	349,420	-	-	15,957	1,057,718	153,270	-	722	25,792
Support services	6,576	4,850	4,883	-	5,946	-	(6,692)	51,042	-	-	-
Noninstructional services	-	149	51,735	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,576	13,217	406,038	-	5,946	15,957	1,051,026	204,312	-	722	25,792
Excess (deficiency) of receipts over (under) disbursements	4,140	115,746	(109,806)	-	(4,180)	-	(88,589)	(41,089)	-	-	(21,543)
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 (under) disbursements and other financing uses	4,140	115,746	(109,806)	-	(4,180)	-	(88,589)	(41,089)	-	-	(21,543)
Cash and investments - ending	\$ 8,097	\$ -	\$ (109,806)	\$ -	\$ (4,180)	\$ -	\$ (202,380)	\$ (41,089)	\$ -	\$ -	\$ (23,663)

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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 For the Year Ended June 30, 2023

	Sped Preschool FY23 Part B 619	Sped Preschool FY24 Part B 619	Title Iv Part A FFY21	Title Iv FFY 2022 (FY2023)	Title Iv 2023 (FY 2024)	Medicaid Reimbursement - Federal	Title II FFY 2021 (FY 2022)	Title II-A FFY 2022 (FY2023)	Title II-A FFY 2023	ARP ESSER Explore Engage Experience 3E	ARP - Homeless Children And Youth II
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,238	\$ (14,724)	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	24,204	-	-	142,903	78,884	-	-	29,425	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	15,775	-	-	-	-	-
Total receipts	-	-	24,204	-	-	158,678	78,884	-	-	29,425	-
Disbursements:											
Instruction	25,381	-	24,204	1,478	-	34,480	15,752	5,878	-	29,800	-
Support services	-	-	-	-	-	50,490	48,408	5,249	-	-	6,902
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	25,381	-	24,204	1,478	-	84,970	64,160	11,127	-	29,800	6,902
Excess (deficiency) of receipts over (under) disbursements	(25,381)	-	-	(1,478)	-	73,708	14,724	(11,127)	-	(375)	(6,902)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(151)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(151)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(25,381)	-	-	(1,478)	-	73,557	14,724	(11,127)	-	(375)	(6,902)
Cash and investments - ending	\$ (25,381)	\$ -	\$ -	\$ (1,478)	\$ -	\$ 212,795	\$ -	\$ (11,127)	\$ -	\$ (375)	\$ (6,902)

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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 For the Year Ended June 30, 2023

	ARP 5705 611 IDEA Award	ARP IDEA Part B 619 2021	ESSER III	ESSER II	Federal Stimulus - 18003 Educ. Stab Reli	Child Care Stabilization Build Learn Gro	Tims Grant	Prepaid School Lunch Accounts	Federal Tax Deductions	FICA	State Tax Deductions
Cash and investments - beginning	\$ (30,065)	\$ (57)	\$ (14,710)	\$ -	\$ (10,717)	\$ 287,057	\$ (77,258)	\$ 29,942	\$ -	\$ -	\$ 43,267
Receipts:											
Local sources	-	-	-	-	-	-	-	411,055	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	77,320	3,537	592,252	-	30,861	-	632,926	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	1,326,201	1,248,165	506,374
Total receipts	77,320	3,537	592,252	-	30,861	-	632,926	411,055	1,326,201	1,248,165	506,374
Disbursements:											
Instruction	39,927	10,901	247,330	-	-	42,612	3,632	-	-	-	-
Support services	23,738	-	347,329	(988)	-	93,558	613,064	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	14,042	-	20,144	10,885	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	414,547	1,326,201	1,248,165	510,647
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	63,665	10,901	608,701	(988)	20,144	147,055	616,696	414,547	1,326,201	1,248,165	510,647
Excess (deficiency) of receipts over (under) disbursements	13,655	(7,364)	(16,449)	988	10,717	(147,055)	16,230	(3,492)	-	-	(4,273)
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 (under) disbursements and other financing uses	13,655	(7,364)	(16,449)	988	10,717	(147,055)	16,230	(3,492)	-	-	(4,273)
Cash and investments - ending	\$ (16,410)	\$ (7,421)	\$ (31,159)	\$ 988	\$ -	\$ 140,002	\$ (61,028)	\$ 26,450	\$ -	\$ -	\$ 38,994

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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	Local Tax Deductions	PERF Non-Cert. Staff Retirement	Health Insurance	Vision Insurance	Dental Insurance	Life Insurance	LTD	Valic Annuity	American Fidelity Assurance Flex Spendin	American Fidelity Annuity	Garnishments
Cash and investments - beginning	\$ 20,198	\$ -	\$ 10,112	\$ 303	\$ -	\$ -	\$ -	\$ -	\$ (229)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	309,507	86,253	688,242	22,684	49	-	-	541,507	40,006	3,875	1,088
Total receipts	309,507	86,253	688,242	22,684	49	-	-	541,507	40,006	3,875	1,088
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	303,403	86,253	687,735	22,642	-	-	-	541,507	39,777	3,875	1,088
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	303,403	86,253	687,735	22,642	-	-	-	541,507	39,777	3,875	1,088
Excess (deficiency) of receipts over (under) disbursements	6,104	-	507	42	49	-	-	-	229	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	6,104	-	507	42	49	-	-	-	229	-	-
Cash and investments - ending	\$ 26,302	\$ -	\$ 10,619	\$ 345	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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	American Fidelity Insurance	Peoples Bank HSA	Texas Life Supplemental Life Insurance	Allstate Critical Illness	Allstate Accident	United Way Deductions	Child Support/Payroll Deduct	One American Supplemental Life Insurance	ECA- Band/Choir/Ath Payroll	R-Bb Foundation	Totals
Cash and investments - beginning	\$ (19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (291)	\$ 1,119	\$ -	\$ 14,621,001
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	16,343,148
Intermediate sources	-	-	-	-	-	-	-	-	-	-	64
State sources	-	-	-	-	-	-	-	-	-	-	20,216,755
Federal sources	-	-	-	-	-	-	-	-	-	-	4,359,214
Temporary loans	-	-	-	-	-	-	-	-	-	-	289,583
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	157,935	1,298	47,296	7,559	9,766	2,151	9,534	44,932	17,492	256	5,566,904
Total receipts	157,935	1,298	47,296	7,559	9,766	2,151	9,534	44,932	17,492	256	46,775,668
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	16,836,219
Support services	-	-	-	-	-	-	-	-	-	-	13,610,574
Noninstructional services	-	-	-	-	-	-	-	-	-	-	2,005,514
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	546,209
Debt services	-	-	-	-	-	-	-	-	-	-	10,062,926
Nonprogrammed charges	157,916	1,298	47,296	7,559	9,766	2,151	9,534	39,830	16,962	256	5,480,408
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	157,916	1,298	47,296	7,559	9,766	2,151	9,534	39,830	16,962	256	48,541,850
Excess (deficiency) of receipts over (under) disbursements	19	-	-	-	-	-	-	5,102	530	-	(1,766,182)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	4,531,430
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	10,123
Transfers in	-	-	-	-	-	-	-	-	-	-	2,689,154
Transfers out	-	-	-	-	-	-	-	-	-	-	(2,689,154)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	4,541,553
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	19	-	-	-	-	-	-	5,102	530	-	2,775,371
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,811	\$ 1,649	\$ -	\$ 17,396,372

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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	Education	Debt Service	Operations	Local Rainy Day	Retirement/ Severance Bond	Construction	Go Operating	Go Bond 2021	2022 Go Bond	School Lunch	Curricular Materials Rental	FH 21-22 SY
Cash and investments - beginning	\$ 3,801,882	\$ 2,520,034	\$ 2,013,550	\$ 1,200,000	\$ 1,053	\$ -	\$ 40,222	\$ 2,158,568	\$ 4,385,879	\$ 700,087	\$ 168,176	\$ -
Receipts:												
Local sources	778,260	9,243,769	5,651,808	-	-	37,495	747	97,551	236,856	496,661	16,813	-
Intermediate sources	64	-	-	-	-	-	-	-	-	-	-	-
State sources	20,871,613	-	-	-	-	-	-	-	-	14,437	417,370	-
Federal sources	-	-	-	-	-	-	-	-	-	891,973	-	-
Temporary loans	-	1,536,647	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	129,942	-	141,506	-	-	48,935	4,375	-	-	4,475	-	-
Total receipts	21,779,879	10,780,416	5,793,314	-	-	86,430	5,122	97,551	236,856	1,407,546	434,183	-
Disbursements:												
Instruction	14,480,172	-	20,916	-	1,053	-	-	-	1,750	-	7,481	-
Support services	3,206,618	-	7,427,251	-	-	68,970	45,344	800,607	46,899	31,351	435,861	-
Noninstructional services	483,443	-	144,335	-	-	-	-	-	-	1,719,998	-	-
Facilities acquisition and construction	-	-	131,656	-	-	37,700	-	128,491	88,525	-	-	-
Debt services	-	10,608,133	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,170,233	10,608,133	7,724,158	-	1,053	106,670	45,344	929,098	137,174	1,751,349	443,342	-
Excess (deficiency) of receipts over (under) disbursements	3,609,646	172,283	(1,930,844)	-	(1,053)	(20,240)	(40,222)	(831,547)	99,682	(343,803)	(9,159)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	14,117	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	907	-	-	-	-	-	-	4,446	-	-
Transfers in	57,269	-	2,580,000	-	-	-	-	-	-	-	-	-
Transfers out	(2,580,000)	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,522,731)	14,117	2,580,907	-	-	-	-	-	-	4,446	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	1,086,915	186,400	650,063	-	(1,053)	(20,240)	(40,222)	(831,547)	99,682	(339,357)	(9,159)	-
Cash and investments - ending	\$ 4,888,797	\$ 2,706,434	\$ 2,663,613	\$ 1,200,000	\$ -	\$ (20,240)	\$ -	\$ 1,327,021	\$ 4,485,561	\$ 360,730	\$ 159,017	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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	FH Coop 22-23 SY	Steam Rdc Local Ing	Community Garden	Coordinated School Health	Pathways Grant	Indiana Humanities Grant EJHS 2024	Ready Schools Implementation Grant	United Way Mini Grants	Psi Iota Xi Donation Forest Hills	2021 Support Initiatives EHS Coffee Shop	Smithville Charitable Foundation Grant
Cash and investments - beginning	\$ 74,751	\$ 344,579	\$ 12	\$ 451	\$ 466	\$ -	\$ (9,642)	\$ 221	\$ -	\$ 275	\$ 343
Receipts:											
Local sources	-	271,500	-	292	-	993	22,375	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,966	-	-	-	-	-	-	-	-	-
Total receipts	-	274,466	-	292	-	993	22,375	-	-	-	-
Disbursements:											
Instruction	-	404,357	-	-	466	-	7,088	221	-	-	-
Support services	74,751	4,606	-	350	-	-	-	-	-	-	-
Noninstructional services	-	-	12	14	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	5,645	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	74,751	408,963	12	364	466	-	12,733	221	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(74,751)	(134,497)	(12)	(72)	(466)	993	9,642	(221)	-	-	-
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 (under) disbursements and other financing uses	(74,751)	(134,497)	(12)	(72)	(466)	993	9,642	(221)	-	-	-
Cash and investments - ending	\$ -	\$ 210,082	\$ -	\$ 379	\$ -	\$ 993	\$ -	\$ -	\$ -	\$ 275	\$ 343

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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	School Co Ag Grant Mo. Co. Health Dept.	Monroe County		ROI Grant Writing Fellowship Match	ROI Digital Fab Labs - Cohort 1 Grant	Journey's Class - Fairfield Friends Donat	United Way Donations/Gifts	Student Assistance	Indiana		
		Autism Foundation Grant Do	Community Foundation Grant EECC						Members Credit Union Donation	School Spirit Card Program	Nurse Donations
Cash and investments - beginning	\$ 1,044	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 9,156	\$ 4,774	\$ 1,000	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	56,000	500	4,374	1,595	-	4,532	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	56,000	500	4,374	1,595	-	4,532	-
Disbursements:											
Instruction	-	-	-	-	47,550	-	-	-	-	-	-
Support services	-	-	-	-	8,450	-	3,306	1,833	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	1,044	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,044	-	-	-	56,000	-	3,306	1,833	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,044)	-	-	-	-	500	1,068	(238)	-	4,532	-
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 (under) disbursements and other financing uses	(1,044)	-	-	-	-	500	1,068	(238)	-	4,532	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 500	\$ 10,224	\$ 4,536	\$ 1,000	\$ 4,532	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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	Duke Energy Grant	INAEYC Early Childhood Level Ptq 4	Donations Reim By Foundation	Community Foundation	Action For Health Kids	Scholarship/Oliver Deckard	Scholarships/ Ed Ellett	Scholarships/ Lisa Lagneau	Scholarship/ VFW Post 10526	Scholarship/ Joyce Gates	Formative Assessment
Cash and investments - beginning	\$ 42	\$ -	\$ 2,265	\$ 10,625	\$ -	\$ 128	\$ 7,019	\$ 622	\$ 3,027	\$ 1,227	\$ 19,494
Receipts:											
Local sources	-	1,500	-	-	44,794	7	385	34	166	67	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	40,584
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	11,830	-	-	-	-	500	-	-	-
Total receipts	-	1,500	11,830	-	44,794	7	385	534	166	67	40,584
Disbursements:											
Instruction	42	-	11,422	-	-	-	-	-	-	-	-
Support services	-	-	-	27,861	50,454	-	-	-	-	-	25,088
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	1,000	500	500	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	42	-	11,422	27,861	50,454	-	-	1,000	500	500	25,088
Excess (deficiency) of receipts over (under) disbursements	(42)	1,500	408	(27,861)	(5,660)	7	385	(466)	(334)	(433)	15,496
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 (under) disbursements and other financing uses	(42)	1,500	408	(27,861)	(5,660)	7	385	(466)	(334)	(433)	15,496
Cash and investments - ending	\$ -	\$ 1,500	\$ 2,673	\$ (17,236)	\$ (5,660)	\$ 135	\$ 7,404	\$ 156	\$ 2,693	\$ 794	\$ 34,990

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	Early Literacy Achievement Grant	Medicaid Reimbursement	Steam Integration Grant	STEM Robotics Competition Program Grant	Alternative Education	Early Intervention Grant FY23	NESP 21-22 SY	NESP 22-23 Fiscal Year	Career And Technical Performance Grant	Performance Based Awards	High Ability Students
Cash and investments - beginning	\$ -	\$ 8,427	\$ (23,366)	\$ -	\$ 3,000	\$ 7,458	\$ -	\$ -	\$ -	\$ -	\$ 9,821
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	40,169	56,465	47,250	-	4,816	-	-	-	192	98,710	42,231
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	40,169	56,465	47,250	-	4,816	-	-	-	192	98,710	42,231
Disbursements:											
Instruction	40,169	-	10,153	27,289	-	7,361	-	-	-	93,365	40,435
Support services	-	-	13,731	-	-	97	-	-	-	5,345	3,025
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	40,169	-	23,884	27,289	-	7,458	-	-	-	98,710	43,460
Excess (deficiency) of receipts over (under) disbursements	-	56,465	23,366	(27,289)	4,816	(7,458)	-	-	192	-	(1,229)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(57,243)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(57,243)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(778)	23,366	(27,289)	4,816	(7,458)	-	-	192	-	(1,229)
Cash and investments - ending	\$ -	\$ 7,649	\$ -	\$ (27,289)	\$ 7,816	\$ -	\$ -	\$ -	\$ 192	\$ -	\$ 8,592

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	State Connectivity Grant	Title I 21-22	Title I 22-23	Title I-A Planning Allocation FY24	School-Based Mental Health Services	Special Education Grant FY 21	Special Education Part B 611 FY22	Sped FY23 Part B 611	Special Ed Part B 611 FY 24	Special Education Preschool Grant	Special Education Preschool Grant FY22
Cash and investments - beginning	\$ 8,097	\$ -	\$ (109,806)	\$ -	\$ (4,180)	\$ -	\$ (202,380)	\$ (41,089)	\$ -	\$ -	\$ (23,663)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	8,184	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	133,979	343,062	456,796	-	202,380	433,404	555,672	-	24,194
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	8,184	-	133,979	343,062	456,796	-	202,380	433,404	555,672	-	24,194
Disbursements:											
Instruction	-	-	22,257	305,367	-	-	-	377,269	676,006	-	531
Support services	10,128	-	-	3,700	462,403	-	-	65,674	28,267	-	-
Noninstructional services	-	-	1,916	52,988	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	9,600	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,128	-	24,173	362,055	472,003	-	-	442,943	704,273	-	531
Excess (deficiency) of receipts over (under) disbursements	(1,944)	-	109,806	(18,993)	(15,207)	-	202,380	(9,539)	(148,601)	-	23,663
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 (under) disbursements and other financing uses	(1,944)	-	109,806	(18,993)	(15,207)	-	202,380	(9,539)	(148,601)	-	23,663
Cash and investments - ending	\$ 6,153	\$ -	\$ -	\$ (18,993)	\$ (19,387)	\$ -	\$ -	\$ (50,628)	\$ (148,601)	\$ -	\$ -

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	Sped Preschool FY23 Part B 619	Sped Preschool FY24 Part B 619	Title Iv Part A FFY21	Title Iv FFY 2022 (FY2023)	Title Iv 2023 (FY 2024)	Medicaid Reimbursement - Federal	Title II FFY 2021 (FY 2022)	Title II-A FFY 2022 (FY2023)	Title II-A FFY 2023	ARP ESSER Explore Engage Experience 3E	ARP - Homeless Children And Youth II
Cash and investments - beginning	\$ (25,381)	\$ -	\$ -	\$ (1,478)	\$ -	\$ 212,795	\$ -	\$ (11,127)	\$ -	\$ (375)	\$ (6,902)
Receipts:											
Local sources	-	-	-	-	-	2,771	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	26,679	22,246	-	23,309	12,326	162,291	-	85,035	27,268	25,899	7,135
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	23,852	-	-	-	-	-
Total receipts	26,679	22,246	-	23,309	12,326	188,914	-	85,035	27,268	25,899	7,135
Disbursements:											
Instruction	1,298	31,384	-	21,831	14,456	82,150	-	9,629	1,747	32,257	-
Support services	-	-	-	-	-	76,671	-	64,279	30,167	1,743	233
Noninstructional services	-	-	-	-	-	2,794	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	16,750	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,298	31,384	-	21,831	14,456	178,365	-	73,908	31,914	34,000	233
Excess (deficiency) of receipts over (under) disbursements	25,381	(9,138)	-	1,478	(2,130)	10,549	-	11,127	(4,646)	(8,101)	6,902
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(26)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(26)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	25,381	(9,138)	-	1,478	(2,130)	10,523	-	11,127	(4,646)	(8,101)	6,902
Cash and investments - ending	\$ -	\$ (9,138)	\$ -	\$ -	\$ (2,130)	\$ 223,318	\$ -	\$ -	\$ (4,646)	\$ (8,476)	\$ -

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
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	ARP 5705 611 IDEA Award	ARP IDEA Part B 619 2021	ESSER III	ESSER II	Federal Stimulus - 18003 Educ. Stab Reli	Child Care Stabilization Build Learn Gro	Tims Grant	Prepaid School Lunch Accounts	Federal Tax Deductions	FICA	State Tax Deductions
Cash and investments - beginning	\$ (16,410)	\$ (7,421)	\$ (31,159)	\$ 988	\$ -	\$ 140,002	\$ (61,028)	\$ 26,450	\$ -	\$ -	\$ 38,994
Receipts:											
Local sources	-	-	-	-	-	-	-	490,196	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	44,618	14,850	530,434	89,960	-	-	465,816	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	1,341,015	1,357,064	530,107
Total receipts	44,618	14,850	530,434	89,960	-	-	465,816	490,196	1,341,015	1,357,064	530,107
Disbursements:											
Instruction	8,580	7,429	218,661	-	-	51,120	3,730	-	-	-	-
Support services	19,628	-	133,475	90,948	-	85,699	438,335	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	334,168	-	-	3,183	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	484,899	1,341,015	1,357,064	528,363
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	28,208	7,429	686,304	90,948	-	140,002	442,065	484,899	1,341,015	1,357,064	528,363
Excess (deficiency) of receipts over (under) disbursements	16,410	7,421	(155,870)	(988)	-	(140,002)	23,751	5,297	-	-	1,744
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 (under) disbursements and other financing uses	16,410	7,421	(155,870)	(988)	-	(140,002)	23,751	5,297	-	-	1,744
Cash and investments - ending	\$ -	\$ -	\$ (187,029)	\$ -	\$ -	\$ -	\$ (37,277)	\$ 31,747	\$ -	\$ -	\$ 40,738

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	Local Tax Deductions	PERF Non-Cert. Staff Retirement	Health Insurance	Vision Insurance	Dental Insurance	Life Insurance	LTD	Valic Annuity	American Fidelity Assurance Flex Spendin	American Fidelity Annuity	Garnishments
Cash and investments - beginning	\$ 26,302	\$ -	\$ 10,619	\$ 345	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	359,527	99,821	731,651	26,047	29,077	331	337	580,220	46,542	5,200	1,395
Total receipts	359,527	99,821	731,651	26,047	29,077	331	337	580,220	46,542	5,200	1,395
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	358,032	99,821	726,334	26,044	26,696	324	330	580,220	46,542	5,200	1,395
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	358,032	99,821	726,334	26,044	26,696	324	330	580,220	46,542	5,200	1,395
Excess (deficiency) of receipts over (under) disbursements	1,495	-	5,317	3	2,381	7	7	-	-	-	-
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 (under) disbursements and other financing uses	1,495	-	5,317	3	2,381	7	7	-	-	-	-
Cash and investments - ending	\$ 27,797	\$ -	\$ 15,936	\$ 348	\$ 2,430	\$ 7	\$ 7	\$ -	\$ -	\$ -	\$ -

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	American Fidelity Insurance	Peoples Bank HSA	Texas Life Supplemental Life Insurance	Allstate Critical Illness	Allstate Accident	United Way Deductions	Child Support/Payroll Deduct	One American Supplemental Life Insurance	ECA- Band/Choir/Ath Payroll	R-Bb Foundation	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,811	\$ 1,649	\$ -	\$ 17,396,372
Receipts:											
Local sources	-	-	-	-	-	-	-	-	2,198	-	17,464,239
Intermediate sources	-	-	-	-	-	-	-	-	-	-	64
State sources	-	-	-	-	-	-	-	-	-	-	21,642,021
Federal sources	-	-	-	-	-	-	-	-	-	-	4,579,326
Temporary loans	-	-	-	-	-	-	-	-	-	-	1,536,647
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	184,612	-	60,959	11,734	11,534	1,574	4,458	52,409	7,751	234	5,811,980
Total receipts	184,612	-	60,959	11,734	11,534	1,574	4,458	52,409	9,949	234	51,034,277
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	17,066,992
Support services	-	-	-	-	-	-	-	-	-	-	13,793,148
Noninstructional services	-	-	-	-	-	-	-	-	-	-	2,405,500
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	756,762
Debt services	-	-	-	-	-	-	-	-	-	-	10,608,133
Nonprogrammed charges	184,612	-	60,959	11,734	11,534	1,574	4,458	51,707	13,743	234	5,924,834
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	184,612	-	60,959	11,734	11,534	1,574	4,458	51,707	13,743	234	50,555,369
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	702	(3,794)	-	478,908
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	14,117
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	5,353
Transfers in	-	-	-	-	-	-	-	-	-	-	2,637,269
Transfers out	-	-	-	-	-	-	-	-	-	-	(2,637,269)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	19,470
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	-	-	702	(3,794)	-	498,378
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,513	\$ (2,145)	\$ -	\$ 17,894,750

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 377,585</u>	<u>\$ 558,875</u>

RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Richland-Bean Blossom 2000 Building Corporation	New EECC SAC Elementary Renovations New HS Kitchen Other Capital Needs	\$ 4,052,000	06/30/24	12/31/42
Richland-Bean Blossom 2000 Building Corporation	First Mortgage Bonds Series 2020 (Construction and Capital Projects)	474,000	07/15/21	07/15/39
Richland-Bean Blossom 2000 Building Corporation	Series 2021 Refunding	247,500	07/15/21	07/15/31
Richland-Bean Blossom 2000 Building Corporation	First Mortgage Refunding and Improvement Bonds Series 2018 (Construction of Collective Classroom Auditorium and Outdoor Facilities)	3,252,000	07/15/18	01/15/27
Pitney Bowes	Postal Machine Lease	<u>2,428</u>	01/29/24	01/28/28
Total governmental activities		<u>8,027,928</u>		
Total of annual lease payments		<u>\$ 8,027,928</u>		
Description of Debt	Type	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
General Obligation Bonds		EHS 2009 QSCB GO Bond (New Roof for Edgewood High School)	\$ 113,000	\$ 113,000
General Obligation Bonds		General Obligation Note 2019	1,960,000	320,000
Tax Anticipation Warrants		Tax Warrant 2024	<u>1,539,000</u>	<u>1,539,000</u>
Total governmental activities			<u>3,612,000</u>	<u>1,972,000</u>
Totals			<u>\$ 3,612,000</u>	<u>\$ 1,972,000</u>



RICHLAND-BEAN BLOSSOM COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2024

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

	Ending Balance
Governmental activities:	
Land	\$ 1,220,925
Buildings	89,318,555
Improvements other than buildings	12,807,883
Machinery, equipment, and vehicles	6,758,473
Construction in progress	2,846,703
Books and other	<u>2,426,811</u>
Total governmental activities	<u>115,379,350</u>
Total capital assets	<u>\$ 115,379,350</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/>.