

**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

GREENSBURG COMMUNITY SCHOOLS

DECATUR COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

03/21/2025

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	9-11
Notes to Financial Statement	12-18
Other Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	21-50
Schedule of Payables and Receivables	51
Schedule of Leases and Debt	52
Schedule of Capital Assets.....	53
Other Reports.....	54

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Andrea Phillips	07-01-22 to 06-30-25
Superintendent of Schools	Thomas Hunter	07-01-22 to 06-30-25
President of the School Board	Christy Norton Mark Bower	07-01-22 to 06-30-23 07-01-23 to 06-30-25



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GREENSBURG COMMUNITY SCHOOLS, DECATUR COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Greensburg Community Schools (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.

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)

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.

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)

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 March 10, 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

March 10, 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.



GREENSBURG COMMUNITY SCHOOLS
 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	\$ 5,018,784	\$ 16,395,087	\$ 14,317,976	\$ (1,778,120)	\$ 5,317,775	\$ 17,456,778	\$ 15,072,477	\$ (2,130,534)	\$ 5,571,542
Debt Service	1,405,658	2,663,476	3,403,800	93,374	758,708	2,585,296	2,662,050	129,625	811,579
Operations	4,389,367	4,808,730	6,249,171	1,073,223	4,022,149	5,127,000	6,678,141	1,930,375	4,401,383
Local Rainy Day	1,449,695	-	-	600,000	2,049,695	-	-	100,000	2,149,695
Corporation Upgrades Project 2020	150,575	15,315	165,890	-	-	-	-	-	-
School Lunch	320,475	1,709,499	1,440,134	-	589,840	1,522,726	1,561,471	-	551,095
Curricular Materials Rental	508,133	173,563	81,839	33,403	633,260	385,872	251,415	-	767,717
Educational License Plates	3,563	37	-	-	3,600	-	-	-	3,600
GCSC Community Foundation Awards	36	-	36	-	-	-	-	-	-
Jr Hi Plastic Bag Mats Grant	14	-	14	-	-	-	-	-	-
Knights Of St. John Spec. Ed. Donation -	1,924	2,008	2,990	-	942	1,961	1,713	-	1,190
Childress Foundation Music Grant	(1)	9,210	9,210	-	(1)	5,285	5,284	-	-
Smith Foundation Kindergarten Grant	14	1,369	1,383	-	-	795	795	-	-
Thank A Teacher Grant	683	1,789	1,781	-	691	957	1,648	-	-
Eco Challenge - Tri-Kappa Donation	1,500	-	-	-	1,500	-	375	-	1,125
JH FCA Grant	1,646	-	-	-	1,646	-	1,646	-	-
GCSEF Teacher Grant	353	2,500	1,846	-	1,007	1,500	1,001	-	1,506
Red Ribbon Week Grant	670	5,416	5,764	-	322	4,307	4,569	-	60
Library Raiser (Collective Goods)	16	-	-	-	16	-	-	-	16
The Daniel W. Sallee Trust Band Equipmen	122,152	623	-	-	122,775	36,075	-	-	158,850
The Daniel W. Sallee Trust (HS ECA)	-	-	-	-	-	68,993	68,993	-	-
Occupational Therapy Donation (For M Mon	30	-	30	-	-	-	-	-	-
Pirate Preschool (Dec Co Redevelopment Comm)	250,000	-	1,424	-	248,576	-	-	-	248,576
Tebbe-Elm Playground	143,946	-	139,512	-	4,434	-	-	-	4,434
Napoleon State Bank Donation	-	1,500	-	-	1,500	-	450	-	1,050
Remax Donation - Elm	295	-	-	-	295	-	295	-	-
Ag Field Of Interest	900	4,697	900	-	4,697	1,000	5,282	-	415
Honda Pirate Playground For All	-	5,000	-	-	5,000	-	-	-	5,000
AED/CPR Supplies Donation	-	750	-	-	750	-	-	-	750
Clark Chance Memorial	-	215	215	-	-	-	-	-	-
In Ag Education Classroom Enhancement Gr	-	8,000	-	-	8,000	1,986	8,460	-	1,526
Honda - General Operating Support	-	-	-	-	-	7,000	195	-	6,805
Class Of 1978 CTE CDA CNA Donation	-	-	-	-	-	500	-	-	500
City Of Greensburg-Vape Detector Donatio	-	-	-	-	-	6,017	6,017	-	-
High School Band Concert Attire Grant (D	-	-	-	-	-	1,500	1,500	-	-
Napoleon State Bank - Staff Appreciation	-	-	-	-	-	1,200	400	-	800
Backpack Buddies Food Pantry Donation	-	-	-	-	-	3,000	746	-	2,254
Juul Settlement	-	-	-	-	-	15,296	6,113	-	9,183
Pirate Counseling Connection Donation	-	-	-	-	-	1,500	-	-	1,500
Dec Co Pork Producers Ag Education Donat	-	-	-	-	-	1,000	-	-	1,000
IHSAA Coaching Class Donation (Econ Dev	-	-	-	-	-	1,000	1,000	-	-
Pirate Preschool Donation (Early Learnin	-	-	-	-	-	1,000	-	-	1,000
Construction Trades Community Project Dc	-	-	-	-	-	1,500	709	-	791
HS Guidance Grant (Dec Co Treasurer)	-	-	-	-	-	1,000	566	-	434
Napoleon State Bank Honors Banquet Grant	-	-	-	-	-	1,400	1,400	-	-
DCCF HS Piano Class Donation	-	-	-	-	-	6,922	6,922	-	-
Greensburg Prevention Group Local	(667)	1,399	732	-	-	-	-	-	-
Goddard Scholarship	209,985	24,356	11,628	-	222,713	29,792	14,748	-	237,757
Goddard Prize Endowments	194,678	24,356	11,018	-	208,016	29,792	11,030	-	226,778
Shriver Scholarship	16,971	19	500	-	16,490	37	500	-	16,027
Class Of '21 Scholarship	214	-	-	-	214	1	-	-	215
Freeland Award	562	-	30	-	532	2	26	-	508
Robert French Scholarship	28,471	130	2,000	-	26,601	60	1,000	-	25,661

GREENSBURG COMMUNITY SCHOOLS
 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
Goodman Memorial Scholarship	2,119	2	-	-	2,121	5	-	-	2,126
Sara Kinker Memorial Scholar	7,945	1,009	500	-	8,454	1,021	500	-	8,975
Lillian Knox Scholarship	5,588	6	500	-	5,094	10	500	-	4,604
Lowe's Scholarship	19,246	21	1,000	-	18,267	40	1,000	-	17,307
Mowrey Awards	3,210	4	-	-	3,214	7	-	-	3,221
Sefton Scholarship	991	1	-	-	992	3	-	-	995
Remy Scholarship	16,040	16	2,000	-	14,056	30	1,000	-	13,086
Jean Childress Music Trust	1,000	-	-	-	1,000	-	1,000	-	-
Picker Scholarship	1,845	-	1,845	-	-	25	25	-	-
Phil Chapple Ag Scholarship	664	345	500	-	509	-	500	-	9
The Daniel W. Sallee Trust Scholarship	125,219	623	-	-	125,842	36,075	2,500	-	159,417
Paul Duane Collins Track Scholarship	9,604	11	400	-	9,215	20	400	-	8,835
Russell&Nancy Wilhoit Academic&Leadershi	1,000	25,029	1,000	-	25,029	55	1,000	-	24,084
Formative Assessment	4,152	23,715	27,867	-	-	-	6,750	-	(6,750)
Special Education Excess Costs	(15,973)	15,973	-	-	-	-	-	-	-
Student Learning And Recovery Grant Prog	(2,122)	50,954	53,329	-	(4,497)	4,497	-	-	-
Early Literacy Achievement Grant	-	-	-	-	-	14,568	14,568	-	-
Learning Center	(23,799)	84,450	107,742	-	(47,091)	72,650	86,424	-	(60,865)
Medicaid Reimbursement - State	3,210	20,981	-	(21,880)	2,311	27,155	-	(29,466)	-
Secured Schools Safety Grant	4,446	44,134	54,877	-	(6,297)	99,243	104,207	-	(11,261)
STEM Acceleration Grant (Cohort 6)	(500)	32,721	34,338	-	(2,117)	32,662	30,545	-	-
STEM Acceleration Grant (Cohort 7)	-	-	-	-	-	42,387	42,571	-	(184)
Early Intervention Grant 2022-2023	-	6,215	6,215	-	-	-	-	-	-
NESP Grant 2022-2023	-	12,104	12,104	-	-	-	-	-	-
Career And Technical Performance Grant	15,082	-	2,094	-	12,988	371	4,611	-	8,748
Teacher Appreciation Grant	-	76,638	76,638	-	-	75,823	75,823	-	-
High Ability Students	2,481	29,433	28,616	-	3,298	37,434	37,339	-	3,393
State Connectivity Grant	6,979	3,540	3,835	-	6,684	3,540	3,245	-	6,979
Stop School Violence Grant	(3,307)	7,121	3,814	-	-	-	-	-	-
Digital Learning Grant FY22	-	20,770	31,770	-	(11,000)	29,418	18,418	-	-
Title I 21-22	(31,522)	80,641	49,119	-	-	-	-	-	-
Title I 22-23	-	336,340	393,060	-	(56,720)	79,063	22,343	-	-
Title I 23-24	-	-	-	-	-	375,922	399,480	-	(23,558)
Homeless Assistance Grant	-	-	-	-	-	-	305	-	(305)
Spec Ed Para Training Grant	-	-	-	-	-	1,925	1,925	-	-
IDEA 21-22	(36,733)	44,544	7,811	-	-	-	-	-	-
Pre-School Grant 21-22	-	191	191	-	-	-	-	-	-
IDEA 22-23	-	509,284	546,321	-	(37,037)	66,170	29,133	-	-
Pre-School Grant 22-23	-	15,295	15,302	-	(7)	14	7	-	-
IDEA 23-24	-	-	-	-	-	522,305	551,593	-	(29,288)
Preschool Grant 23-24	-	-	-	-	-	15,040	15,047	-	(7)
Title IV 20-22	(1,750)	30,273	28,523	-	-	-	-	-	-
Title IV 21-23	-	34,851	35,471	-	(620)	2,026	1,406	-	-
Title IV 22-24	-	2,193	2,193	-	-	25,566	26,564	-	(998)
Title IV 23-25	-	-	-	-	-	-	3,214	-	(3,214)
Medicaid Reimbursement - Federal	22,389	51,832	8,532	-	65,689	52,531	14,507	-	103,713
Level Up Leadership Grant	-	-	-	-	-	4,272	4,272	-	-
Title II A 2020-2022	-	4,489	4,489	-	-	-	-	-	-
Title II 2021-2023	(10,750)	56,854	47,525	-	(1,421)	10,755	9,334	-	-
Title II 2022-2024	-	4,551	7,108	-	(2,557)	52,733	54,934	-	(4,758)
Title II 2023-2025	-	-	-	-	-	-	3,394	-	(3,394)
Explore Engage Experience (3E Grant)	-	9,000	8,837	-	163	2,000	2,163	-	-
ARP IDEA	(6,851)	130,701	123,850	-	-	-	-	-	-

GREENSBURG COMMUNITY SCHOOLS
 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
ARP IDEA Preschool	(8,251)	9,900	1,649	-	-	-	-	-	-
Emergency Connectivity	-	1,287	213,598	-	(212,311)	192,755	7,423	-	(26,979)
ESSER III	(64,341)	801,277	821,198	-	(84,262)	1,185,972	1,264,244	-	(162,534)
ESSER II	(20,272)	535,601	538,538	-	(23,209)	60,619	37,410	-	-
Federal Stimulus - 18002 Governor's Emer	(5,750)	27,256	21,506	-	-	-	-	-	-
Federal Stimulus - 18003 Educ. Stab Reli	2,308	13,475	15,783	-	-	-	-	-	-
Rural Early College Network Year 3	(18,352)	31,112	12,760	-	-	-	-	-	-
Recn Year 4	-	5,638	46,575	-	(40,937)	40,937	-	-	-
Recn Year 5	-	-	-	-	-	39,812	39,812	-	-
Prepaid School Lunch Accounts	21,887	468,688	471,225	-	19,350	519,947	517,596	-	21,701
Federal Tax	-	1,075,617	1,075,617	-	-	1,192,117	1,192,117	-	-
OASDI Tax	-	846,462	846,462	-	-	932,326	932,326	-	-
Medicare Tax	-	198,126	198,126	-	-	218,101	218,101	-	-
State Tax	32,485	425,402	424,413	-	33,474	461,078	457,915	-	36,637
Ohio State Tax	-	1	-	(1)	-	-	-	-	-
County Tax	22,359	293,399	292,320	-	23,438	330,338	326,638	-	27,138
Public Employees' Ret. (PERF)	(1,200)	104,826	104,782	-	(1,156)	111,349	110,193	-	-
Cafe Employer Share Health	(1,486)	41,417	35,847	-	4,084	23,598	27,682	-	-
Dunn Insurance*Retiree/COBRA	-	11,695	819	-	10,876	2,180	13,045	-	11
Dunn Health Insurance	38,673	530,729	529,175	-	40,227	535,950	529,855	-	46,322
Cafeteria Dunn Health	(104)	15,898	14,339	-	1,455	11,022	12,477	-	-
Long Term Disability	-	165	165	-	-	169	169	-	-
Term Life-Certified	-	161	161	-	-	166	166	-	-
Classified Term Life	-	136	136	-	-	136	136	-	-
VALIC Annuity	(64)	400,309	400,245	-	-	362,655	362,655	-	-
Roth 403B	-	71,550	71,550	-	-	97,015	97,015	-	-
Colonial Insurance S/125	-	7,313	7,186	-	127	5,706	5,766	-	67
Colonial Insurance	-	8,536	8,476	-	60	7,124	7,170	-	14
Dunn Flex Med Reimbursement	-	26,485	26,485	-	-	27,685	27,685	-	-
Dunn Flex Dependent Care	-	12,436	12,436	-	-	8,458	8,458	-	-
Dunn Flex Service Fees	189	570	635	-	124	529	360	-	293
AFLAC	-	-	-	-	-	-	-	-	-
Sunlife	5	1,250	1,250	-	5	1,266	1,250	-	21
Trustmark	-	7,625	7,625	-	-	6,298	6,298	-	-
Dental Insurance	558	62,112	62,384	-	286	70,961	70,494	-	753
American Fidelity - Post Tax	92	68,467	68,545	-	14	78,947	78,958	-	3
American Fidelity - Pre-Tax	82	53,493	53,537	-	38	69,322	69,232	-	128
American Fidelity - Cafeteria	(34)	2,122	2,122	-	(34)	1,096	1,062	-	-
American Fidelity - HSA	-	76,451	76,451	-	-	82,986	82,986	-	-
Vision Insurance	95	11,599	11,614	-	80	17,337	15,478	-	1,939
Decatur County United	-	3,344	3,344	-	-	3,310	3,310	-	-
Greensburg Foundation	(10)	3,981	3,971	-	-	4,032	4,032	-	-
Wage Assignments	-	8,475	8,475	-	-	2,733	2,733	-	-
Misc Clearing Account	603	10,659	10,828	1	435	83,801	83,723	-	513
Laptop Repairs	6,049	1,084	3,548	-	3,585	37,049	18,881	-	21,753
ID Badges	105	5	-	-	110	-	-	-	110
Totals	\$ 14,346,171	\$ 33,902,033	\$ 34,085,040	\$ -	\$ 14,163,164	\$ 35,824,293	\$ 34,586,335	\$ -	\$ 15,401,122

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

GREENSBURG 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.

GREENSBURG 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.

GREENSBURG 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.

GREENSBURG 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.

GREENSBURG 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.

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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

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.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is primarily a result of funds being set up for reimbursable grants which were not received by June 30, 2023 and 2024. The Learning Center fund balance is negative due to the School Corporation's inability to rent out the space after the COVID-19 pandemic. Payroll withholding funds were negative due to timing differences.

GREENSBURG COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. *Holding Corporation*

The School Corporation has entered into a capital lease with the Greensburg 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 during the fiscal years 2023 and 2024 totaled \$2,869,000 and \$1,978,000, respectively.

Note 9. *Subsequent Events*

Build-Operate-Transfer (BOT) Agreement

In February 2025, the School Board approved a Build-Operate-Transfer Agreement with All 4 Kids, LLC authorizing the development of an Early Childhood Center at the Greensburg Community Learning Center. The School Corporation has no further financial liability for the project and will retain ownership of the building during and after project completion.

OTHER INFORMATION



GREENSBURG COMMUNITY SCHOOLS
 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	Corporation Upgrades Project 2020	School Lunch	Curricular Materials Rental	Educational License Plates	GCSC Community Foundation Awards	Jr Hi Plastic Bag Mats Grant	Knights Of St. John Spec. Ed. Donation -
Cash and investments - beginning	\$ 5,018,784	\$ 1,405,658	\$ 4,389,367	\$ 1,449,695	\$ 150,575	\$ 320,475	\$ 508,133	\$ 3,563	\$ 36	\$ 14	\$ 1,924
Receipts:											
Local sources	71,574	2,663,476	4,773,205	-	15,315	599,203	92,288	-	-	-	2,008
Intermediate sources	-	-	-	-	-	-	-	37	-	-	-
State sources	16,318,281	-	-	-	-	9,942	81,075	-	-	-	-
Federal sources	-	-	-	-	-	1,100,354	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	5,232	-	35,525	-	-	-	200	-	-	-	-
Total receipts	16,395,087	2,663,476	4,808,730	-	15,315	1,709,499	173,563	37	-	-	2,008
Disbursements:											
Instruction	10,283,806	-	-	-	-	-	-	-	36	14	2,990
Support services	3,722,955	-	6,010,756	-	67,303	1,625	81,839	-	-	-	-
Noninstructional services	311,215	-	4,976	-	-	1,405,546	-	-	-	-	-
Facilities acquisition and construction	-	-	189,036	-	98,587	32,963	-	-	-	-	-
Debt services	-	3,403,800	44,403	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,317,976	3,403,800	6,249,171	-	165,890	1,440,134	81,839	-	36	14	2,990
Excess (deficiency) of receipts over (under) disbursements	2,077,111	(740,324)	(1,440,441)	-	(150,575)	269,365	91,724	37	(36)	(14)	(982)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	21,880	126,777	1,800,000	600,000	-	-	33,403	-	-	-	-
Transfers out	(1,800,000)	(33,403)	(726,777)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,778,120)	93,374	1,073,223	600,000	-	-	33,403	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	298,991	(646,950)	(367,218)	600,000	(150,575)	269,365	125,127	37	(36)	(14)	(982)
Cash and investments - ending	\$ 5,317,775	\$ 758,708	\$ 4,022,149	\$ 2,049,695	\$ -	\$ 589,840	\$ 633,260	\$ 3,600	\$ -	\$ -	\$ 942

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Childress Foundation Music Grant	Smith Foundation Kindergarten Grant	Thank A Teacher Grant	Eco Challenge - Tri- Kappa Donation	JH FCA Grant	GCSEF Teacher Grant	Red Ribbon Week Grant	Library Raiser (Collective Goods)	The Daniel W. Sallee Trust Band Equipmen	The Daniel W. Sallee Trust (HS ECA)	Occupational Therapy Donation (For M Mon
Cash and investments - beginning	\$ (1)	\$ 14	\$ 683	\$ 1,500	\$ 1,646	\$ 353	\$ 670	\$ 16	\$ 122,152	\$ -	\$ 30
Receipts:											
Local sources	9,210	1,369	1,789	-	-	2,500	5,416	-	623	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	9,210	1,369	1,789	-	-	2,500	5,416	-	623	-	-
Disbursements:											
Instruction	1,171	1,383	1,781	-	-	1,846	5,764	-	-	-	-
Support services	8,039	-	-	-	-	-	-	-	-	-	30
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,210	1,383	1,781	-	-	1,846	5,764	-	-	-	30
Excess (deficiency) of receipts over (under) disbursements	-	(14)	8	-	-	654	(348)	-	623	-	(30)
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	-	(14)	8	-	-	654	(348)	-	623	-	(30)
Cash and investments - ending	\$ (1)	\$ -	\$ 691	\$ 1,500	\$ 1,646	\$ 1,007	\$ 322	\$ 16	\$ 122,775	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Pirate Preschool (Dec Co Redev Comm)	Tebbe-Elem Playground	Napoleon State Bank Donation	Remax Donation - Elem	Ag Field Of Interest	Honda Pirate Playground For All	AED/CPR Supplies Donation	Clark Chance Memorial	In Ag Education Classroom Enhancement Gr	Honda - General Operating Support	Class Of 1978 CTE CDA CNA Donation
Cash and investments - beginning	\$ 250,000	\$ 143,946	\$ -	\$ 295	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	1,500	-	-	5,000	750	215	-	-	-
Intermediate sources	-	-	-	-	4,697	-	-	-	8,000	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,500	-	4,697	5,000	750	215	8,000	-	-
Disbursements:											
Instruction	1,424	-	-	-	900	-	-	215	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	139,512	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,424	139,512	-	-	900	-	-	215	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,424)	(139,512)	1,500	-	3,797	5,000	750	-	8,000	-	-
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 (under) disbursements and other financing uses	(1,424)	(139,512)	1,500	-	3,797	5,000	750	-	8,000	-	-
Cash and investments - ending	\$ 248,576	\$ 4,434	\$ 1,500	\$ 295	\$ 4,697	\$ 5,000	\$ 750	\$ -	\$ 8,000	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	City Of Greensburg- Vape Detector Donatio	High School Band Concert Attire Grant (D	Napoleon State Bank - Staff Appreciation	Backpack Buddies Food Pantry Donation	Juul Settlement	Pirate Counseling Connection Donation	Dec Co Pork Producers Ag Education Donat	IHSAA Coaching Class Donation (Econ Dev	Pirate Preschool Donation (Early Learnin	Construction Trades Community Project Dc	HS Guidance Grant (Dec Co Treasurer)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Napoleon State Bank Honors Banquet Grant	DCCF HS Piano Class Donation	Greensburg Prevention Group Local	Goddard Goddard Scholarship	Goddard Prize Endowments	Shriver Scholarship	Class Of '21 Scholarship	Freeland Award	Robert French Scholarship	Goodman Memorial Scholarship	Sara Kinker Memorial Scholar
Cash and investments - beginning	\$ -	\$ -	\$ (667)	\$ 209,985	\$ 194,678	\$ 16,971	\$ 214	\$ 562	\$ 28,471	\$ 2,119	\$ 7,945
Receipts:											
Local sources	-	-	-	24,356	24,356	19	-	-	130	2	1,009
Intermediate sources	-	-	1,399	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,399	24,356	24,356	19	-	-	130	2	1,009
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	732	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	11,628	11,018	500	-	30	2,000	-	500
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	732	11,628	11,018	500	-	30	2,000	-	500
Excess (deficiency) of receipts over (under) disbursements	-	-	667	12,728	13,338	(481)	-	(30)	(1,870)	2	509
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	-	-	667	12,728	13,338	(481)	-	(30)	(1,870)	2	509
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 222,713	\$ 208,016	\$ 16,490	\$ 214	\$ 532	\$ 26,601	\$ 2,121	\$ 8,454

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Lillian Knox Scholarship	Lowe's Scholarship	Mowrey Awards	Sefton Scholarship	Remy Scholarship	Jean Childress Music Trust	Picker Scholarship	Phil Chapple Ag Scholarship	The Daniel W. Sallee Trust Scholarship	Paul Duane Collins Track Scholarship
Cash and investments - beginning	\$ 5,588	\$ 19,246	\$ 3,210	\$ 991	\$ 16,040	\$ 1,000	\$ 1,845	\$ 664	\$ 125,219	\$ 9,604
Receipts:										
Local sources	6	21	4	1	16	-	-	345	623	11
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	6	21	4	1	16	-	-	345	623	11
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	500	1,000	-	-	2,000	-	1,845	500	-	400
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	500	1,000	-	-	2,000	-	1,845	500	-	400
Excess (deficiency) of receipts over (under) disbursements	(494)	(979)	4	1	(1,984)	-	(1,845)	(155)	623	(389)
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	(494)	(979)	4	1	(1,984)	-	(1,845)	(155)	623	(389)
Cash and investments - ending	\$ 5,094	\$ 18,267	\$ 3,214	\$ 992	\$ 14,056	\$ 1,000	\$ -	\$ 509	\$ 125,842	\$ 9,215

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Russell&Nancy Wilhoit Academic&Leadershi	Formative Assessment	Special Education Excess Costs	Student Learning And Recovery Grant Prog	Early Literacy Achievement Grant	Learning Center	Medicaid Reimbursement - State	Secured Schools Safety Grant	STEM Acceleration Grant (Cohort 6)	STEM Acceleration Grant (Cohort 7)
Cash and investments - beginning	\$ 1,000	\$ 4,152	\$ (15,973)	\$ (2,122)	\$ -	\$ (23,799)	\$ 3,210	\$ 4,446	\$ (500)	\$ -
Receipts:										
Local sources	25,029	-	-	-	-	84,450	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	23,715	15,973	50,954	-	-	20,981	44,134	32,721	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	25,029	23,715	15,973	50,954	-	84,450	20,981	44,134	32,721	-
Disbursements:										
Instruction	-	27,867	-	42,720	-	45,836	-	-	11,074	-
Support services	-	-	-	8,677	-	61,906	-	54,877	23,264	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,932	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,000	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,000	27,867	-	53,329	-	107,742	-	54,877	34,338	-
Excess (deficiency) of receipts over (under) disbursements	24,029	(4,152)	15,973	(2,375)	-	(23,292)	20,981	(10,743)	(1,617)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(21,880)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(21,880)	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	24,029	(4,152)	15,973	(2,375)	-	(23,292)	(899)	(10,743)	(1,617)	-
Cash and investments - ending	\$ 25,029	\$ -	\$ -	\$ (4,497)	\$ -	\$ (47,091)	\$ 2,311	\$ (6,297)	\$ (2,117)	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Early Intervention Grant 2022- 2023	NESP Grant 2022-2023	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Stop School Violence Grant	Digital Learning Grant FY22	Title I 21-22	Title I 22-23	Title I 23-24
Cash and investments - beginning	\$ -	\$ -	\$ 15,082	\$ -	\$ 2,481	\$ 6,979	\$ (3,307)	\$ -	\$ (31,522)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	6,215	12,104	-	76,638	29,433	3,540	7,121	20,770	-	-	-
Federal sources	-	-	-	-	-	-	-	-	80,641	336,340	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	6,215	12,104	-	76,638	29,433	3,540	7,121	20,770	80,641	336,340	-
Disbursements:											
Instruction	6,215	10,904	2,094	76,638	28,616	-	-	-	49,119	393,060	-
Support services	-	1,200	-	-	-	3,835	3,814	31,770	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,215	12,104	2,094	76,638	28,616	3,835	3,814	31,770	49,119	393,060	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(2,094)	-	817	(295)	3,307	(11,000)	31,522	(56,720)	-
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	-	-	(2,094)	-	817	(295)	3,307	(11,000)	31,522	(56,720)	-
Cash and investments - ending	\$ -	\$ -	\$ 12,988	\$ -	\$ 3,298	\$ 6,684	\$ -	\$ (11,000)	\$ -	\$ (56,720)	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Homeless Assistance Grant	Spec Ed Para Training Grant	IDEA 21-22	Pre-School Grant 21-22	IDEA 22-23	Pre-School Grant 22-23	IDEA 23-24	Preschool Grant 23-24	Title IV 20-22	Title IV 21-23	Title IV 22-24
Cash and investments - beginning	\$ -	\$ -	\$ (36,733)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,750)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	44,544	191	509,284	15,295	-	-	30,273	34,851	2,193
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	44,544	191	509,284	15,295	-	-	30,273	34,851	2,193
Disbursements:											
Instruction	-	-	17,817	191	411,957	14,606	-	-	24,145	31,877	2,193
Support services	-	-	(10,006)	-	134,364	696	-	-	4,378	3,594	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	7,811	191	546,321	15,302	-	-	28,523	35,471	2,193
Excess (deficiency) of receipts over (under) disbursements	-	-	36,733	-	(37,037)	(7)	-	-	1,750	(620)	-
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	-	-	36,733	-	(37,037)	(7)	-	-	1,750	(620)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (37,037)	\$ (7)	\$ -	\$ -	\$ -	\$ (620)	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Title IV 23-25	Medicaid Reimbursement - Federal	Level Up Leadership Grant	Title II A 2020- 2022	Title II 2021- 2023	Title II 2022- 2024	Title II 2023- 2025	Explore Engage Experience (3E Grant)	ARP IDEA	ARP IDEA Preschool
Cash and investments - beginning	\$ -	\$ 22,389	\$ -	\$ -	\$ (10,750)	\$ -	\$ -	\$ -	\$ (6,851)	\$ (8,251)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	51,832	-	4,489	56,854	4,551	-	9,000	130,701	9,900
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	51,832	-	4,489	56,854	4,551	-	9,000	130,701	9,900
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	694	482
Support services	-	8,532	-	4,489	47,525	7,108	-	8,837	123,156	1,167
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	8,532	-	4,489	47,525	7,108	-	8,837	123,850	1,649
Excess (deficiency) of receipts over (under) disbursements	-	43,300	-	-	9,329	(2,557)	-	163	6,851	8,251
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	-	43,300	-	-	9,329	(2,557)	-	163	6,851	8,251
Cash and investments - ending	\$ -	\$ 65,689	\$ -	\$ -	\$ (1,421)	\$ (2,557)	\$ -	\$ 163	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Emergency Connectivity	ESSER III	ESSER II	Federal Stimulus - 18002 Governor's Emer	Federal Stimulus - 18003 Educ. Stab Reli	Rural Early College Network Year 3	Recn Year 4	Recn Year 5	Prepaid School Lunch Accounts	Federal Tax	OASDI Tax
Cash and investments - beginning	\$ -	\$ (64,341)	\$ (20,272)	\$ (5,750)	\$ 2,308	\$ (18,352)	\$ -	\$ -	\$ 21,887	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	1,287	801,277	535,601	27,256	13,475	31,112	5,638	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	468,688	1,075,617	846,462
Total receipts	1,287	801,277	535,601	27,256	13,475	31,112	5,638	-	468,688	1,075,617	846,462
Disbursements:											
Instruction	-	596,574	412,728	-	-	5,294	32,413	-	-	-	-
Support services	213,598	218,344	125,810	21,506	7,850	7,466	14,162	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	471,225	-	-
Facilities acquisition and construction	-	6,280	-	-	7,933	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	1,075,617	846,462
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	213,598	821,198	538,538	21,506	15,783	12,760	46,575	-	471,225	1,075,617	846,462
Excess (deficiency) of receipts over (under) disbursements	(212,311)	(19,921)	(2,937)	5,750	(2,308)	18,352	(40,937)	-	(2,537)	-	-
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	(212,311)	(19,921)	(2,937)	5,750	(2,308)	18,352	(40,937)	-	(2,537)	-	-
Cash and investments - ending	\$ (212,311)	\$ (84,262)	\$ (23,209)	\$ -	\$ -	\$ -	\$ (40,937)	\$ -	\$ 19,350	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Medicare Tax	State Tax	Ohio State Tax	County Tax	Public Employees' Ret. (PERF)	Cafe Employer Share Health	Dunn Insurance*Retiree/COBRA	Dunn Health Insurance	Cafeteria Dunn Health	Long Term Disability
Cash and investments - beginning	\$ -	\$ 32,485	\$ -	\$ 22,359	\$ (1,200)	\$ (1,486)	\$ -	\$ 38,673	\$ (104)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	198,126	425,402	1	293,399	104,826	41,417	11,695	530,729	15,898	165
Total receipts	198,126	425,402	1	293,399	104,826	41,417	11,695	530,729	15,898	165
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	198,126	424,413	-	292,320	104,782	35,847	819	529,175	14,339	165
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	198,126	424,413	-	292,320	104,782	35,847	819	529,175	14,339	165
Excess (deficiency) of receipts over (under) disbursements	-	989	1	1,079	44	5,570	10,876	1,554	1,559	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(1)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(1)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	989	-	1,079	44	5,570	10,876	1,554	1,559	-
Cash and investments - ending	\$ -	\$ 33,474	\$ -	\$ 23,438	\$ (1,156)	\$ 4,084	\$ 10,876	\$ 40,227	\$ 1,455	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Term Life- Certified	Classified Term Life	VALIC Annuity	Roth 403B	Colonial Insurance S/125	Colonial Insurance	Dunn Flex Med Reimbursement	Dunn Flex Dependent Care	Dunn Flex Service Fees
Cash and investments - beginning	\$ -	\$ -	\$ (64)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	161	136	400,309	71,550	7,313	8,536	26,485	12,436	570
Total receipts	161	136	400,309	71,550	7,313	8,536	26,485	12,436	570
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	161	136	400,245	71,550	7,186	8,476	26,485	12,436	635
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	161	136	400,245	71,550	7,186	8,476	26,485	12,436	635
Excess (deficiency) of receipts over (under) disbursements	-	-	64	-	127	60	-	-	(65)
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	-	-	64	-	127	60	-	-	(65)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 127	\$ 60	\$ -	\$ -	\$ 124

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	AFLAC	Sunlife	Trustmark	Dental Insurance	American Fidelity - Post Tax	American Fidelity - Pre- Tax	American Fidelity - Cafeteria	American Fidelity - HSA
Cash and investments - beginning	\$ -	\$ 5	\$ -	\$ 558	\$ 92	\$ 82	\$ (34)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	1,250	7,625	62,112	68,467	53,493	2,122	76,451
Total receipts	-	1,250	7,625	62,112	68,467	53,493	2,122	76,451
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,250	7,625	62,384	68,545	53,537	2,122	76,451
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	1,250	7,625	62,384	68,545	53,537	2,122	76,451
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(272)	(78)	(44)	-	-
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	-	-	-	(272)	(78)	(44)	-	-
Cash and investments - ending	\$ -	\$ 5	\$ -	\$ 286	\$ 14	\$ 38	\$ (34)	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Vision Insurance	Decatur County United	Greensburg Foundation	Wage Assignments	Misc Clearing Account	Laptop Repairs	ID Badges	Totals
Cash and investments - beginning	\$ 95	\$ -	\$ (10)	\$ -	\$ 603	\$ 6,049	\$ 105	\$ 14,346,171
Receipts:								
Local sources	-	-	-	-	-	-	-	8,405,819
Intermediate sources	-	-	-	-	-	-	-	14,133
State sources	-	-	-	-	-	-	-	16,753,597
Federal sources	-	-	-	-	-	-	-	3,836,939
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	11,599	3,344	3,981	8,475	10,659	1,084	5	4,891,545
Total receipts	11,599	3,344	3,981	8,475	10,659	1,084	5	33,902,033
Disbursements:								
Instruction	-	-	-	-	-	-	-	12,546,444
Support services	-	-	-	-	-	-	-	11,025,198
Noninstructional services	-	-	-	-	-	-	-	2,192,962
Facilities acquisition and construction	-	-	-	-	-	-	-	476,243
Debt services	-	-	-	-	-	-	-	3,448,203
Nonprogrammed charges	11,614	3,344	3,971	8,475	10,828	3,548	-	4,395,990
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	11,614	3,344	3,971	8,475	10,828	3,548	-	34,085,040
Excess (deficiency) of receipts over (under) disbursements	(15)	-	10	-	(169)	(2,464)	5	(183,007)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	1	-	-	2,582,061
Transfers out	-	-	-	-	-	-	-	(2,582,061)
Total other financing sources (uses)	-	-	-	-	1	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(15)	-	10	-	(168)	(2,464)	5	(183,007)
Cash and investments - ending	\$ 80	\$ -	\$ -	\$ -	\$ 435	\$ 3,585	\$ 110	\$ 14,163,164

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Education	Debt Service	Operations	Local Rainy Day	Corporation Upgrades Project 2020	School Lunch	Curricular Materials Rental	Educational License Plates	GCSC Community Foundation Awards	Jr Hi Plastic Bag Mats Grant	Knights Of St. John Spec. Ed. Donation -
Cash and investments - beginning	\$ 5,317,775	\$ 758,708	\$ 4,022,149	\$ 2,049,695	\$ -	\$ 589,840	\$ 633,260	\$ 3,600	\$ -	\$ -	\$ 942
Receipts:											
Local sources	311,969	2,585,296	5,083,224	-	-	509,072	65,273	-	-	-	1,961
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	17,143,494	-	-	-	-	13,216	320,599	-	-	-	-
Federal sources	-	-	-	-	-	1,000,438	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,315	-	43,776	-	-	-	-	-	-	-	-
Total receipts	17,456,778	2,585,296	5,127,000	-	-	1,522,726	385,872	-	-	-	1,961
Disbursements:											
Instruction	10,931,010	-	-	-	-	-	-	-	-	-	1,713
Support services	3,721,323	-	6,288,882	-	-	21,054	251,415	-	-	-	-
Noninstructional services	420,144	-	31,659	-	-	1,450,675	-	-	-	-	-
Facilities acquisition and construction	-	-	303,600	-	-	89,742	-	-	-	-	-
Debt services	-	2,662,050	54,000	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	15,072,477	2,662,050	6,678,141	-	-	1,561,471	251,415	-	-	-	1,713
Excess (deficiency) of receipts over (under) disbursements	<u>2,384,301</u>	<u>(76,754)</u>	<u>(1,551,141)</u>	<u>-</u>	<u>-</u>	<u>(38,745)</u>	<u>134,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>248</u>
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	29,466	129,625	2,160,000	100,000	-	-	-	-	-	-	-
Transfers out	(2,160,000)	-	(229,625)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,130,534)	129,625	1,930,375	100,000	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>253,767</u>	<u>52,871</u>	<u>379,234</u>	<u>100,000</u>	<u>-</u>	<u>(38,745)</u>	<u>134,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>248</u>
Cash and investments - ending	<u>\$ 5,571,542</u>	<u>\$ 811,579</u>	<u>\$ 4,401,383</u>	<u>\$ 2,149,695</u>	<u>\$ -</u>	<u>\$ 551,095</u>	<u>\$ 767,717</u>	<u>\$ 3,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,190</u>

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Childress Foundation Music Grant	Smith Foundation Kindergarten Grant	Thank A Teacher Grant	Eco Challenge - Tri- Kappa Donation	JH FCA Grant	GCSEF Teacher Grant	Red Ribbon Week Grant	Library Raiser (Collective Goods)	The Daniel W. Sallee Trust Band Equipmen	The Daniel W. Sallee Trust (HS ECA)	Occupational Therapy Donation (For M Mon
Cash and investments - beginning	\$ (1)	\$ -	\$ 691	\$ 1,500	\$ 1,646	\$ 1,007	\$ 322	\$ 16	\$ 122,775	\$ -	\$ -
Receipts:											
Local sources	5,285	795	957	-	-	1,500	4,307	-	36,075	68,993	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	5,285	795	957	-	-	1,500	4,307	-	36,075	68,993	-
Disbursements:											
Instruction	4,844	795	1,184	375	1,646	1,001	4,569	-	-	-	-
Support services	440	-	464	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	68,993	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,284	795	1,648	375	1,646	1,001	4,569	-	-	68,993	-
Excess (deficiency) of receipts over (under) disbursements	1	-	(691)	(375)	(1,646)	499	(262)	-	36,075	-	-
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	-	(691)	(375)	(1,646)	499	(262)	-	36,075	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,125	\$ -	\$ 1,506	\$ 60	\$ 16	\$ 158,850	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Pirate Preschool (Dec Co Redev Comm)	Tebbe-Elem Playground	Napoleon State Bank Donation	Remax Donation - Elem	Ag Field Of Interest	Honda Pirate Playground For All	AED/CPR Supplies Donation	Clark Chance Memorial	In Ag Education Classroom Enhancement Gr	Honda - General Operating Support	Class Of 1978 CTE CDA CNA Donation
Cash and investments - beginning	\$ 248,576	\$ 4,434	\$ 1,500	\$ 295	\$ 4,697	\$ 5,000	\$ 750	\$ -	\$ 8,000	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	1,000	-	-	-	-	7,000	500
Intermediate sources	-	-	-	-	-	-	-	-	1,986	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,000	-	-	-	1,986	7,000	500
Disbursements:											
Instruction	-	-	-	295	5,282	-	-	-	8,460	195	-
Support services	-	-	450	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	450	295	5,282	-	-	-	8,460	195	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(450)	(295)	(4,282)	-	-	-	(6,474)	6,805	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 (under) disbursements and other financing uses	-	-	(450)	(295)	(4,282)	-	-	-	(6,474)	6,805	500
Cash and investments - ending	\$ 248,576	\$ 4,434	\$ 1,050	\$ -	\$ 415	\$ 5,000	\$ 750	\$ -	\$ 1,526	\$ 6,805	\$ 500

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	City Of Greensburg- Vape Detector Donatio	High School Band Concert Attire Grant (D	Napoleon State Bank - Staff Appreciation	Backpack Buddies Food Pantry Donation	Juul Settlement	Pirate Counseling Connection Donation	Dec Co Pork Producers Ag Education Donat	IHSAA Coaching Class Donation (Econ Dev	Pirate Preschool Donation (Early Learnin	Construction Trades Community Project Dc	HS Guidance Grant (Dec Co Treasurer)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	6,017	1,500	1,200	3,000	-	1,500	1,000	1,000	1,000	1,500	1,000
Intermediate sources	-	-	-	-	15,296	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	6,017	1,500	1,200	3,000	15,296	1,500	1,000	1,000	1,000	1,500	1,000
Disbursements:											
Instruction	-	1,500	400	-	-	-	-	-	-	709	-
Support services	-	-	-	-	-	-	-	1,000	-	-	566
Noninstructional services	-	-	-	746	-	-	-	-	-	-	-
Facilities acquisition and construction	6,017	-	-	-	6,113	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,017	1,500	400	746	6,113	-	-	1,000	-	709	566
Excess (deficiency) of receipts over (under) disbursements	-	-	800	2,254	9,183	1,500	1,000	-	1,000	791	434
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	-	-	800	2,254	9,183	1,500	1,000	-	1,000	791	434
Cash and investments - ending	\$ -	\$ -	\$ 800	\$ 2,254	\$ 9,183	\$ 1,500	\$ 1,000	\$ -	\$ 1,000	\$ 791	\$ 434

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Napoleon State Bank Honors Banquet Grant	DCCF HS Piano Class Donation	Greensburg Prevention Group Local	Goddard Goddard Scholarship	Goddard Prize Endowments	Shriver Scholarship	Class Of '21 Scholarship	Freeland Award	Robert French Scholarship	Goodman Memorial Scholarship	Sara Kinker Memorial Scholar
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 222,713	\$ 208,016	\$ 16,490	\$ 214	\$ 532	\$ 26,601	\$ 2,121	\$ 8,454
Receipts:											
Local sources	1,400	6,922	-	29,792	29,792	37	1	2	60	5	1,021
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,400	6,922	-	29,792	29,792	37	1	2	60	5	1,021
Disbursements:											
Instruction	1,400	6,922	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	14,748	11,030	500	-	26	1,000	-	500
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,400	6,922	-	14,748	11,030	500	-	26	1,000	-	500
Excess (deficiency) of receipts over (under) disbursements	-	-	-	15,044	18,762	(463)	1	(24)	(940)	5	521
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	-	-	-	15,044	18,762	(463)	1	(24)	(940)	5	521
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 237,757	\$ 226,778	\$ 16,027	\$ 215	\$ 508	\$ 25,661	\$ 2,126	\$ 8,975

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Lillian Knox Scholarship	Lowe's Scholarship	Mowrey Awards	Sefton Scholarship	Remy Scholarship	Jean Childress Music Trust	Picker Scholarship	Phil Chapple Ag Scholarship	The Daniel W. Sallee Trust Scholarship	Paul Duane Collins Track Scholarship
Cash and investments - beginning	\$ 5,094	\$ 18,267	\$ 3,214	\$ 992	\$ 14,056	\$ 1,000	\$ -	\$ 509	\$ 125,842	\$ 9,215
Receipts:										
Local sources	10	40	7	3	30	-	25	-	36,075	20
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	10	40	7	3	30	-	25	-	36,075	20
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	500	1,000	-	-	1,000	1,000	25	500	2,500	400
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	500	1,000	-	-	1,000	1,000	25	500	2,500	400
Excess (deficiency) of receipts over (under) disbursements	(490)	(960)	7	3	(970)	(1,000)	-	(500)	33,575	(380)
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	(490)	(960)	7	3	(970)	(1,000)	-	(500)	33,575	(380)
Cash and investments - ending	\$ 4,604	\$ 17,307	\$ 3,221	\$ 995	\$ 13,086	\$ -	\$ -	\$ 9	\$ 159,417	\$ 8,835

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Russell&Nancy Wilhoit Academic&Leadershi	Formative Assessment	Special Education Excess Costs	Student Learning And Recovery Grant Prog	Early Literacy Achievement Grant	Learning Center	Medicaid Reimbursement - State	Secured Schools Safety Grant	STEM Acceleration Grant (Cohort 6)	STEM Acceleration Grant (Cohort 7)
Cash and investments - beginning	\$ 25,029	\$ -	\$ -	\$ (4,497)	\$ -	\$ (47,091)	\$ 2,311	\$ (6,297)	\$ (2,117)	\$ -
Receipts:										
Local sources	55	-	-	-	-	72,650	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	4,497	14,568	-	27,155	99,243	32,662	42,387
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	55	-	-	4,497	14,568	72,650	27,155	99,243	32,662	42,387
Disbursements:										
Instruction	-	6,750	-	-	14,568	48,256	-	-	678	16,071
Support services	-	-	-	-	-	38,168	-	88,707	29,867	26,500
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	15,500	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,000	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,000	6,750	-	-	14,568	86,424	-	104,207	30,545	42,571
Excess (deficiency) of receipts over (under) disbursements	(945)	(6,750)	-	4,497	-	(13,774)	27,155	(4,964)	2,117	(184)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(29,466)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(29,466)	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(945)	(6,750)	-	4,497	-	(13,774)	(2,311)	(4,964)	2,117	(184)
Cash and investments - ending	\$ 24,084	\$ (6,750)	\$ -	\$ -	\$ -	\$ (60,865)	\$ -	\$ (11,261)	\$ -	\$ (184)

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Early Intervention Grant 2022- 2023	NESP Grant 2022-2023	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Stop School Violence Grant	Digital Learning Grant FY22	Title I 21-22	Title I 22-23	Title I 23-24
Cash and investments - beginning	\$ -	\$ -	\$ 12,988	\$ -	\$ 3,298	\$ 6,684	\$ -	\$ (11,000)	\$ -	\$ (56,720)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	371	75,823	37,434	3,540	-	29,418	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	79,063	375,922
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	371	75,823	37,434	3,540	-	29,418	-	79,063	375,922
Disbursements:											
Instruction	-	-	4,611	75,823	37,339	-	-	-	-	20,876	308,988
Support services	-	-	-	-	-	3,245	-	18,418	-	1,467	90,492
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	4,611	75,823	37,339	3,245	-	18,418	-	22,343	399,480
Excess (deficiency) of receipts over (under) disbursements	-	-	(4,240)	-	95	295	-	11,000	-	56,720	(23,558)
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	-	-	(4,240)	-	95	295	-	11,000	-	56,720	(23,558)
Cash and investments - ending	\$ -	\$ -	\$ 8,748	\$ -	\$ 3,393	\$ 6,979	\$ -	\$ -	\$ -	\$ -	\$ (23,558)

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Homeless Assistance Grant	Spec Ed Para Training Grant	IDEA 21-22	Pre-School Grant 21-22	IDEA 22-23	Pre-School Grant 22-23	IDEA 23-24	Preschool Grant 23-24	Title IV 20-22	Title IV 21-23	Title IV 22-24
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (37,037)	\$ (7)	\$ -	\$ -	\$ -	\$ (620)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	1,925	-	-	66,170	14	522,305	15,040	-	2,026	25,566
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,925	-	-	66,170	14	522,305	15,040	-	2,026	25,566
Disbursements:											
Instruction	-	-	-	-	23,537	7	439,096	15,047	-	7	23,463
Support services	305	1,925	-	-	5,596	-	112,497	-	-	1,399	3,101
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	305	1,925	-	-	29,133	7	551,593	15,047	-	1,406	26,564
Excess (deficiency) of receipts over (under) disbursements	(305)	-	-	-	37,037	7	(29,288)	(7)	-	620	(998)
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	(305)	-	-	-	37,037	7	(29,288)	(7)	-	620	(998)
Cash and investments - ending	\$ (305)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,288)	\$ (7)	\$ -	\$ -	\$ (998)

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Title IV 23-25	Medicaid Reimbursement - Federal	Level Up Leadership Grant	Title II A 2020- 2022	Title II 2021- 2023	Title II 2022- 2024	Title II 2023- 2025	Explore Engage Experience (3E Grant)	ARP IDEA	ARP IDEA Preschool
Cash and investments - beginning	\$ -	\$ 65,689	\$ -	\$ -	\$ (1,421)	\$ (2,557)	\$ -	\$ 163	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	52,531	4,272	-	10,755	52,733	-	2,000	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	52,531	4,272	-	10,755	52,733	-	2,000	-	-
Disbursements:										
Instruction	3,214	-	-	-	-	-	-	-	-	-
Support services	-	14,507	4,272	-	9,334	54,934	3,394	2,163	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,214	14,507	4,272	-	9,334	54,934	3,394	2,163	-	-
Excess (deficiency) of receipts over (under) disbursements	(3,214)	38,024	-	-	1,421	(2,201)	(3,394)	(163)	-	-
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	(3,214)	38,024	-	-	1,421	(2,201)	(3,394)	(163)	-	-
Cash and investments - ending	\$ (3,214)	\$ 103,713	\$ -	\$ -	\$ -	\$ (4,758)	\$ (3,394)	\$ -	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Emergency Connectivity	ESSER III	ESSER II	Federal Stimulus - 18002 Governor's Emer	Federal Stimulus - 18003 Educ. Stab Reli	Rural Early College Network Year 3	Recn Year 4	Recn Year 5	Prepaid School Lunch Accounts	Federal Tax	OASDI Tax
Cash and investments - beginning	\$ (212,311)	\$ (84,262)	\$ (23,209)	\$ -	\$ -	\$ -	\$ (40,937)	\$ -	\$ 19,350	\$ -	\$ -
Receipts:											
Local sources	-	1,725	-	-	-	-	-	-	519,947	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	192,755	1,184,247	60,619	-	-	-	40,937	39,812	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	1,192,117	932,326
Total receipts	192,755	1,185,972	60,619	-	-	-	40,937	39,812	519,947	1,192,117	932,326
Disbursements:											
Instruction	-	924,169	18,219	-	-	-	-	24,805	-	-	-
Support services	7,423	294,517	19,191	-	-	-	-	15,007	1,336	-	-
Noninstructional services	-	-	-	-	-	-	-	-	516,260	-	-
Facilities acquisition and construction	-	45,558	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	1,192,117	932,326
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,423	1,264,244	37,410	-	-	-	-	39,812	517,596	1,192,117	932,326
Excess (deficiency) of receipts over (under) disbursements	185,332	(78,272)	23,209	-	-	-	40,937	-	2,351	-	-
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	185,332	(78,272)	23,209	-	-	-	40,937	-	2,351	-	-
Cash and investments - ending	\$ (26,979)	\$ (162,534)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,701	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Medicare Tax	State Tax	Ohio State Tax	County Tax	Public Employees' Ret. (PERF)	Cafe Employer Share Health	Dunn Insurance*Retiree/COBRA	Dunn Health Insurance	Cafeteria Dunn Health	Long Term Disability
Cash and investments - beginning	\$ -	\$ 33,474	\$ -	\$ 23,438	\$ (1,156)	\$ 4,084	\$ 10,876	\$ 40,227	\$ 1,455	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	218,101	461,078	-	330,338	111,349	23,598	2,180	535,950	11,022	169
Total receipts	218,101	461,078	-	330,338	111,349	23,598	2,180	535,950	11,022	169
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	218,101	457,915	-	326,638	110,193	27,682	13,045	529,855	12,477	169
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	218,101	457,915	-	326,638	110,193	27,682	13,045	529,855	12,477	169
Excess (deficiency) of receipts over (under) disbursements	-	3,163	-	3,700	1,156	(4,084)	(10,865)	6,095	(1,455)	-
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	-	3,163	-	3,700	1,156	(4,084)	(10,865)	6,095	(1,455)	-
Cash and investments - ending	\$ -	\$ 36,637	\$ -	\$ 27,138	\$ -	\$ -	\$ 11	\$ 46,322	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Term Life- Certified	Classified Term Life	VALIC Annuity	Roth 403B	Colonial Insurance S/125	Colonial Insurance	Dunn Flex Med Reimbursement	Dunn Flex Dependent Care	Dunn Flex Service Fees
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 127	\$ 60	\$ -	\$ -	\$ 124
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	166	136	362,655	97,015	5,706	7,124	27,685	8,458	529
Total receipts	166	136	362,655	97,015	5,706	7,124	27,685	8,458	529
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	166	136	362,655	97,015	5,766	7,170	27,685	8,458	360
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	166	136	362,655	97,015	5,766	7,170	27,685	8,458	360
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(60)	(46)	-	-	169
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	-	-	-	-	(60)	(46)	-	-	169
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 67	\$ 14	\$ -	\$ -	\$ 293

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	AFLAC	Sunlife	Trustmark	Dental Insurance	American Fidelity - Post Tax	American Fidelity - Pre- Tax	American Fidelity - Cafeteria	American Fidelity - HSA
Cash and investments - beginning	\$ -	\$ 5	\$ -	\$ 286	\$ 14	\$ 38	\$ (34)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	1,266	6,298	70,961	78,947	69,322	1,096	82,986
Total receipts	-	1,266	6,298	70,961	78,947	69,322	1,096	82,986
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,250	6,298	70,494	78,958	69,232	1,062	82,986
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	1,250	6,298	70,494	78,958	69,232	1,062	82,986
Excess (deficiency) of receipts over (under) disbursements	-	16	-	467	(11)	90	34	-
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	-	467	(11)	90	34	-
Cash and investments - ending	\$ -	\$ 21	\$ -	\$ 753	\$ 3	\$ 128	\$ -	\$ -

GREENSBURG COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Vision Insurance	Decatur County United	Greensburg Foundation	Wage Assignments	Misc Clearing Account	Laptop Repairs	ID Badges	Totals
Cash and investments - beginning	\$ 80	\$ -	\$ -	\$ -	\$ 435	\$ 3,585	\$ 110	\$ 14,163,164
Receipts:								
Local sources	-	-	-	-	-	-	-	9,401,543
Intermediate sources	-	-	-	-	-	-	-	17,282
State sources	-	-	-	-	-	-	-	17,844,407
Federal sources	-	-	-	-	-	-	-	3,729,130
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	17,337	3,310	4,032	2,733	83,801	37,049	-	4,831,931
Total receipts	17,337	3,310	4,032	2,733	83,801	37,049	-	35,824,293
Disbursements:								
Instruction	-	-	-	-	-	-	-	12,977,824
Support services	-	-	-	-	-	-	-	11,133,359
Noninstructional services	-	-	-	-	-	-	-	2,419,484
Facilities acquisition and construction	-	-	-	-	-	-	-	466,530
Debt services	-	-	-	-	-	-	-	2,716,050
Nonprogrammed charges	15,478	3,310	4,032	2,733	83,723	18,881	-	4,873,088
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	15,478	3,310	4,032	2,733	83,723	18,881	-	34,586,335
Excess (deficiency) of receipts over (under) disbursements	1,859	-	-	-	78	18,168	-	1,237,958
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	2,419,091
Transfers out	-	-	-	-	-	-	-	(2,419,091)
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	1,859	-	-	-	78	18,168	-	1,237,958
Cash and investments - ending	\$ 1,939	\$ -	\$ -	\$ -	\$ 513	\$ 21,753	\$ 110	\$ 15,401,122

GREENSBURG COMMUNITY SCHOOLS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 681,088</u>	<u>\$ 273,230</u>

GREENSBURG COMMUNITY SCHOOLS
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Dell Financial Services	Vx Rail Solution (Servers)	\$ 53,216	06/01/23	05/31/26
Greensburg School Building Corporation	GCS Corporation Project 2021	607,000	12/16/21	12/31/40
Greensburg School Building Corporation	GCS Corporation Project	<u>1,476,000</u>	12/20/16	12/31/29
Total governmental activities		<u>2,136,216</u>		
Total of annual lease payments		<u>\$ 2,136,216</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	Corporation Upgrades Project 2020	<u>\$ 2,445,000</u>	<u>\$ 655,000</u>
Totals		<u>\$ 2,445,000</u>	<u>\$ 655,000</u>

GREENSBURG COMMUNITY SCHOOLS
 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,148,730
Buildings	40,788,569
Improvements other than buildings	10,360,487
Machinery, equipment, and vehicles	10,384,401
Construction in progress	<u>1,026,319</u>
Total governmental activities	<u>63,708,506</u>
Total capital assets	<u>\$ 63,708,506</u>

OTHER REPORTS

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