

**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
SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
HARRISON COUNTY, INDIANA
July 1, 2022 to June 30, 2024



FILED

03/27/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Carolyn E. Wallace	07-01-22 to 06-30-25
Superintendent of Schools	Dr. Mark A. Eastridge	07-01-22 to 06-30-25
President of the School Board	Mary J. Mathes	07-01-22 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE SOUTH HARRISON COMMUNITY
SCHOOL CORPORATION, HARRISON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the South Harrison Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2022 to June 30, 2024, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation for the period of July 1, 2022 to June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, for the period of July 1, 2022 to June 30, 2024, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 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 18, 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.

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

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Education	\$ 8,957,692	\$ 23,317,236	\$ 19,134,388	\$ (1,897,923)	\$ 11,242,617	\$ 24,550,965	\$ 20,297,969	\$ (2,289,597)	\$ 13,206,016
Debt Service	3,588,489	4,375,319	4,390,125	(70,127)	3,503,556	3,515,174	4,695,507	-	2,323,223
Operations	6,406,701	7,529,289	9,935,996	2,886,468	6,886,462	8,185,893	9,919,966	2,261,397	7,413,786
Local Rainy Day	195,943	-	-	1,001,515	1,197,458	-	-	-	1,197,458
Retirement/Severance Bond	2,178,089	-	-	(2,178,089)	-	-	-	-	-
23-25 Construction Project A	-	-	-	-	-	-	180,118	-	(180,118)
23-25 Construction Project B	-	-	-	-	-	-	231,547	-	(231,547)
23-25 Construction Project C	-	-	-	-	-	-	245,140	22,000	(223,140)
23-25 Construction Project D	-	-	-	-	-	-	272,741	-	(272,741)
23-25 Construction Project E	-	-	-	-	-	-	253,661	-	(253,661)
23-25 Construction Project F	-	-	-	-	-	-	293,225	-	(293,225)
23-25 Construction Project G	-	-	-	-	-	-	246,247	-	(246,247)
23-25 Construction Project H	-	-	-	-	-	-	158,501	-	(158,501)
23-25 Construction Projects TBD	-	-	-	-	-	-	8,030	-	(8,030)
2023 General Obligation Bond Fund	-	-	-	-	-	-	11,000	978,000	967,000
School Lunch	339,705	2,145,590	2,098,408	-	386,887	1,942,462	2,138,219	-	191,130
Curricular Materials	118,189	121,511	625,088	-	(385,388)	851,285	323,171	-	142,726
Group Insurance	758,967	2,516,904	2,946,068	300,000	629,803	2,890,448	2,844,651	-	675,600
Inactive Insurance	-	93,783	(13,457)	-	107,240	131,127	8,440	-	229,927
HCELC Joint Services	(511,905)	693,415	1,286,348	-	(1,104,838)	704,124	1,354,248	253,292	(1,501,670)
Reimbursement Account	-	84,304	91,689	-	(7,385)	32,666	16,627	6,023	14,677
Riverboat Education	1,878,716	392,609	949,418	1,320	1,323,227	403,416	999,029	-	727,614
Educational License Plates	751	319	-	-	1,070	319	-	-	1,389
School Library Print Material	10,943	772	-	-	11,715	596	545	-	11,766
Camp Invention Donation	255	2,610	1,840	-	1,025	1,400	-	-	2,425
HCCF Grants	4,653	136,966	142,716	(27,107)	(28,204)	68,256	43,898	400	(3,446)
HCCF Dual Credit	(11,744)	20,596	16,016	-	(7,164)	33,776	46,631	-	(20,019)
HCCF Preschool	(40,254)	77,844	1,268	-	36,322	98,064	3,886	-	130,500
SCES Heidelberg Church Donation	153	-	-	-	153	-	153	-	-
HWES Bethel Church Donation	255	-	255	-	-	-	-	-	-
NMES Donation-Heidelberg Church	1,040	-	-	-	1,040	-	-	-	1,040
Blue River Ret Teachers Assoc	-	-	-	-	-	157	157	-	-
FUTP 60	76	-	76	-	-	-	-	-	-
American Dairy 2021-2022	4,000	-	4,000	-	-	-	-	-	-
WHAS Grant 2021-2022	(10,245)	15,823	5,578	-	-	-	-	-	-
WHAS Grant 2022-2023	-	-	10,745	-	(10,745)	11,740	995	-	-
WHAS Grant 2023-2024	-	-	-	-	-	-	17,414	411	(17,003)
CES Robotics Duke Energy Grant	(72)	-	-	72	-	-	-	-	-
Bio Leap Classroom Grant	-	840	-	-	840	-	840	-	-
Donations Gifts And Trusts	7,348	-	7,283	(65)	-	-	-	-	-
Lowes Toolbox For Educ Grant	14	-	14	-	-	-	-	-	-
Tri Kappa Donation	20	-	-	-	20	-	-	-	20
CES Robotics Club	42	-	-	(42)	-	-	-	-	-
Shireman Family Scholar CCHS	6,854	104	-	-	6,958	176	-	-	7,134
Formative Assessment	12,266	38,753	35,882	-	15,137	44,855	62,541	-	(2,549)
Special Education Excess Costs	-	172,267	301,605	-	(129,338)	260,560	259,905	1,671	(127,012)
Indiana Preschool Grants	134,545	238,571	287,623	-	85,493	396,545	314,707	-	167,331
Science Of Reading Grant	-	-	-	-	-	85,750	260,485	(14,598)	(189,333)
Early Literacy Achmt	-	-	-	-	-	-	14,598	14,598	-

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

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Secured Schools Safety Grant	(43,647)	43,646	50,000	-	(50,001)	95,817	49,473	-	(3,657)
STEM Acceleration Grant Coh 6	-	-	55,055	-	(55,055)	66,804	11,750	-	(1)
Alternative Education Grant	74,985	-	24,400	-	50,585	16,857	24,900	-	42,542
Early Intervention Grant	2,972	1,920	12,120	-	(7,228)	7,228	-	-	-
CES Lowe's Grant Beautification	15	-	15	-	-	-	-	-	-
Non-English Speaking Program	2,262	23,797	26,059	-	-	-	-	-	-
Career And Tech Perf Grant	-	-	-	-	-	2,333	-	-	2,333
Performance Based Awards	-	112,313	112,315	-	(2)	111,874	111,874	-	(2)
High Ability Program	23,883	36,906	46,226	-	14,563	46,861	35,431	-	25,993
State Connectivity Grant	36,500	4,900	9,720	-	31,680	6,092	6,480	-	31,292
FY23 Title I	-	288,767	352,065	-	(63,298)	195,201	131,902	-	1
FY24 Title I	-	-	-	-	-	-	353,124	-	(353,124)
FY22 Title I	(129,931)	267,267	137,337	-	(1)	-	-	-	(1)
FY22 Part B 611 Spec Education	(541,666)	-	1,176,092	-	(1,717,758)	1,479,307	503,345	(290,398)	(1,032,194)
FY21 Part B 611 Spec Education	(1,414,287)	1,493,160	247,672	-	(168,799)	-	99,466	158,313	(109,952)
FY23 Part B 611 Spec Education	-	-	-	-	-	1,192,584	820,388	(67,493)	304,703
FY20 Part B 611 Spec Education	-	-	66,345	-	(66,345)	-	68,153	22,515	(111,983)
Spec Ed Parapro Training Grant	-	-	-	-	-	11,278	11,278	-	-
FY23 Part B 619 Preschool	-	-	-	-	-	42,163	6,100	(36,063)	-
FY22 Part B 619 Preschool	-	-	-	-	-	40,029	-	(40,029)	-
FY21 Part B 619 Preschool	(4,402)	3,196	-	-	(1,206)	-	-	1,206	-
FY24 Part B 619 Preschool	-	-	-	-	-	-	23,963	-	(23,963)
Career Incentives - HWES	40	-	-	-	40	-	-	-	40
Career Incentives - NMES	80	-	-	-	80	-	-	-	80
FY22 Title IV Student Support	-	18,844	26,332	-	(7,488)	49,567	50,395	4,657	(3,659)
FY19 Title IV Student Support	(463)	463	-	-	-	-	-	-	-
FY21 Title IV Student Support	(9,025)	46,291	37,266	-	-	-	-	-	-
Bipartisan Safer Comm Act	-	-	-	-	-	14,789	16,975	-	(2,186)
ICAP	-	-	34,200	-	(34,200)	66,960	44,520	11,760	-
Medicaid Reimbursement - Federal	181,289	89,620	118,372	-	152,537	93,194	105,535	22,222	162,418
FY20 Title II	(12,533)	50,170	37,637	-	-	-	-	-	-
FY21 Title II	-	1,691	38,532	-	(36,841)	66,998	31,419	-	(1,262)
FY23 Title II P	-	-	-	-	-	-	8,290	8,290	-
FY23 Title II	-	-	-	-	-	1,948	8,802	(2,974)	(9,828)
FY19 Title II	(29,810)	48,981	17,851	(1,320)	-	-	-	-	-
FY22 Title II	-	16,939	21,635	-	(4,696)	27,547	36,207	(5,316)	(18,672)
Level Up Leadership Cohort	-	-	-	-	-	3,974	3,974	-	-
Explore Engage Experience (3E)	-	33,908	33,908	-	-	6,390	6,390	-	-
ARP-HCY Homeless Child/Youth	-	-	-	-	-	11,445	13,995	-	(2,550)
ARP-Special Education	(56,440)	-	240,384	-	(296,824)	273,423	42,471	-	(65,872)
Emergency Connectivity Fund	-	501,849	501,849	-	-	-	-	-	-
ESSER III Educ Stabilization	(105,327)	731,801	719,276	-	(92,802)	1,045,019	1,220,771	(879)	(269,433)
ESSER II Educ Stabilization	(32,935)	400,820	379,339	-	(11,454)	29,164	18,592	879	(3)
CES Blg Stabilization Grant	133,015	-	89,382	-	43,633	-	43,633	-	-
SCES Blg Stabilization Grant	101,800	-	86,994	-	14,806	-	14,806	-	-
HWES Blg Stabilization Grant	99,853	-	79,131	-	20,722	-	20,722	-	-
CARES Education Stabilization	-	13,014	13,014	-	-	-	-	-	-
FY22 School & Community Grant	(3,794)	9,454	5,561	-	99	-	100	-	(1)
Prepaid School Lunch Accounts	55,330	551,340	565,738	65	40,997	566,084	576,860	-	30,221

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 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Federal Tax	-	1,466,547	1,466,547	-	-	1,551,584	1,551,584	-	-
Social Security	-	1,497,011	1,497,011	-	-	1,611,887	1,611,887	-	-
State Tax	44,697	625,524	626,229	-	43,992	643,828	644,883	-	42,937
County Tax	14,323	200,373	200,309	-	14,387	214,472	214,093	-	14,766
Amer Fid HSA	-	60,224	60,224	-	-	108,136	108,136	-	-
Dental/125 Single A	(748)	9,428	8,662	-	18	780	1,546	-	(748)
Dental/125 Mem+1 A	(688)	8,144	7,432	-	24	612	1,324	-	(688)
Dental/125 Family A	(2,851)	31,672	29,059	-	(238)	2,609	5,223	-	(2,852)
Dental/125 Single	(231)	3,115	3,115	-	(231)	-	-	-	(231)
Dental/125 Mem+1	(380)	4,903	4,903	-	(380)	-	-	-	(380)
Dental/125 Family	(616)	4,846	4,846	-	(616)	-	-	-	(616)
Dental Single B	(23)	570	512	-	35	58	116	-	(23)
Dental Mem+1 A	(71)	925	854	-	-	71	142	-	(71)
Dental Family A	(143)	1,617	1,475	-	(1)	142	214	-	(73)
Dental Single	(23)	255	255	-	(23)	-	71	-	(94)
Dental Mem+1	-	522	522	-	-	-	-	-	-
Dental Family B	(48)	570	570	-	(48)	-	-	-	(48)
Vision/125 Family A	-	5,841	5,392	-	449	444	894	-	(1)
Vision/125 Mem+1 A	-	3,657	3,298	-	359	294	652	-	1
Vision/125 Single A	-	819	757	-	62	56	119	-	(1)
Vision/125 Family	(4)	836	836	-	(4)	-	-	-	(4)
Vision/125 Mem+1	-	1,673	1,673	-	-	-	-	-	-
Vision/125 Single	(7)	919	919	-	(7)	-	-	-	(7)
Vision Family	-	361	332	-	29	29	58	-	-
Vision Mem+1	-	365	334	-	31	30	60	-	1
Vision Single A	-	61	54	-	7	7	14	-	-
Vision Mem +1	-	176	176	-	-	-	-	-	-
Vision Single	-	66	66	-	-	-	-	-	-
Dental Single A	-	-	-	-	-	16,323	15,136	-	1,187
Dental M+1	-	-	-	-	-	13,835	13,020	-	815
Dental Family	-	-	-	-	-	47,189	43,412	-	3,777
Health S2K	-	-	-	-	-	113,916	113,916	-	-
Health S5K	-	-	-	-	-	63,635	63,635	-	-
Health F4K	-	-	-	-	-	197,368	197,368	-	-
Health F10K	-	-	-	-	-	226,174	226,174	-	-
Vision Cert/Nc Single	-	-	-	-	-	1,741	1,667	-	74
Vision Cert/Nc M+1	-	-	-	-	-	4,983	4,669	-	314
Vision Cert/Nc Fam	-	-	-	-	-	6,804	6,275	-	529
Disability Symetra	-	59	44	-	15	46	45	-	16
Fringe Benefit/Life	(1)	6,254	6,254	-	(1)	-	-	-	(1)
Group Life	(660)	34,515	36,744	-	(2,889)	39,170	33,224	-	3,057
ACH Direct Deducts	-	18,920	18,920	-	-	-	-	-	-
Health/125 Hdp 2K Single A	-	89,448	89,448	-	-	7,866	7,866	-	-
Health Hdp 2K Single	-	6,436	6,436	-	-	613	613	-	-
Health/125 Hdp 4K Family A	-	204,302	204,302	-	-	14,951	14,951	-	-
Health Hdp 4K Family	-	11,667	11,667	-	-	934	934	-	-
Health/125 Hdp 2K Single	-	32,211	32,211	-	-	-	-	-	-
Health/125 Hdp 4K Family	(586)	24,918	24,918	-	(586)	-	-	-	(586)
Health/125 Hdp 5K Single A	63	74,600	74,600	-	63	5,885	5,885	-	63

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 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
Health Hdp 5K Single A	-	4,070	4,070	-	-	340	340	-	-
Health/125 Hdp 10K Family A	(611)	211,015	211,015	-	(611)	16,440	16,440	-	(611)
Health Hdp 10K Family A	-	11,238	11,238	-	-	939	939	-	-
Health/125 Hdp 5K Single	(79)	36,508	36,508	-	(79)	-	-	-	(79)
Health Hdp 5K Single	-	2,718	2,718	-	-	-	-	-	-
Health/125 Hdp 10K Family	-	46,970	46,970	-	-	-	-	-	-
Health Hdp 10K Family	(123)	939	939	-	(123)	-	-	-	(123)
Vol Life Texas Life	24	76,228	76,228	-	24	76,398	76,398	-	24
Dependent Life Aul	11	74	63	-	22	-	8	-	14
Vol Life Amer Fid	-	24,258	24,258	-	-	24,002	24,002	-	-
Dependent Care/125 Amer Fid	-	3,125	3,125	-	-	1,192	1,192	-	-
Medical Reim/125 Amer Fid	-	8,559	8,559	-	-	16,895	16,932	-	(37)
Long Term/Crit Care Am Fid	-	7,849	7,849	-	-	7,335	7,407	-	(72)
Short Term Disa Am Fid	-	46,468	46,468	-	-	43,383	43,833	-	(450)
Accident/125 Am Fid	-	27,857	27,857	-	-	35,200	35,813	-	(613)
Cancer Pre-Tax Amer Fid	-	85,638	85,638	-	-	93,189	93,385	-	(196)
Hospital/125 Am Fid	-	9,310	9,310	-	-	8,421	8,994	-	(573)
United Way	-	162	162	-	-	-	-	-	-
Debt Due SHCSC	-	938	938	-	-	-	-	-	-
NASCU	-	6,890	6,890	-	-	5,260	5,260	-	-
Vol TRF Contributions	-	23,238	23,238	-	-	43,636	43,636	-	-
Vol PERF Post Tax Contributions	-	5,119	5,119	-	-	14,216	14,216	-	-
American Funds Service Company	-	46,614	46,614	-	-	70,778	70,778	-	-
Valic 403B	-	19,797	19,797	-	-	35,633	35,633	-	-
Ann Premium Reserve Acct 403B	150	4,200	4,200	-	150	4,400	4,400	-	150
Lincoln National 403B	-	2,971	2,971	-	-	8,923	8,923	-	-
American Fidelity 403B	-	132,669	132,669	-	-	127,195	127,195	-	-
Axa Equitable Life 403B	-	15,193	15,193	-	-	8,390	8,390	-	-
Metlife 403B	-	2,160	2,160	-	-	2,160	2,160	-	-
Great American 403B	-	4,200	4,200	-	-	4,200	4,200	-	-
Reliastar Life 403B	-	60	60	-	-	-	-	-	-
Security Benefits 403B	-	3,750	3,750	-	-	6,000	6,000	-	-
Roth Security Benefits	-	6,553	6,553	-	-	11,546	11,546	-	-
Roth American Funds %403B	-	120	120	-	-	1,806	1,806	-	-
Great American 457 Plan	-	1,850	1,850	-	-	1,850	1,850	-	-
Garnishment	222	3,607	3,607	-	222	12,158	12,158	-	222
Inactive Employee	999	1,907	1,241	-	1,665	-	-	-	1,665
Reimb Account	4,865	22,497	27,397	35	-	-	-	-	-
Correction Section 125/Annuity	510	-	-	-	510	-	-	-	510
Epay Dd - Clearing Account	-	758,765	758,765	-	-	1,517,029	1,517,029	-	-
Totals	\$ 22,417,221	\$ 52,866,916	\$ 53,723,007	\$ 14,802	\$ 21,575,932	\$ 56,876,070	\$ 57,137,545	\$ 1,020,287	\$ 22,334,744

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

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

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

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

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. Teachers' Retirement Fund

Plan 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.

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:

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of corrective entries.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Certain funds were set up for reimbursable grants for which the School Corporation was awaiting reimbursement, some of which were due to the School Corporation not filing timely reimbursement requests. The negative cash balances of multiple construction-related funds as of June 30, 2024, were due to timing differences in which expenses were incurred prior to the receipt of proceeds from debt issued for purposes of financing the construction projects. The HCELC Joint Services fund had a negative cash balance at June 30, 2023 and 2024, due to the lack of collections from member schools of the Harrison County Exceptional Learners Cooperative for special education joint services, for which the School Corporation serves as the fiscal agent. The remaining negative cash balances were due to disbursements exceeding receipts into the funds, some of which were due to programs that required purchases to be made in advance of the receipt of revenues.

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporation

The School Corporation has entered into capital leases with the South Harrison 2000 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 years June 30, 2023 and 2024, totaled \$4,390,125 and \$4,379,863, respectively.

Note 10. Subsequent Events

On July 9, 2024, the South Harrison 2000 School Building Corporation (the "Building Corporation") issued its Ad Valorem Property Tax First Mortgage Bonds, Series 2024A, its Ad Valorem Property Tax First Mortgage Bonds, Series 2024B, its Ad Valorem Property Tax First Mortgage Bonds, Series 2024C, its Ad Valorem Property Tax First Mortgage Bonds, Series 2024D, its Ad Valorem Property Tax First Mortgage Bonds, Series 2024E, its Ad Valorem Property Tax First Mortgage Bonds, Series 2024F, its Ad Valorem Property Tax First Mortgage Bonds, Series 2024G and its Ad Valorem Property Tax First Mortgage Bonds, Series 2024H (collectively, the "2024 Bonds"), in the original aggregate principal amount of \$5,160,000, \$5,795,000, \$4,580,000, \$5,825,000, \$5,415,000, \$5,730,000, \$5,095,000, and \$5,250,000, respectively, the proceeds of which were paid to the South Harrison Community School Corporation, Harrison County, Indiana (the "School Corporation"), for extension of the ownership by the Building Corporation of certain school buildings previously transferred by the School Corporation to the Building Corporation from 1998 through 2004 and leased back to the School Corporation pursuant to an Amended and Restated Lease, dated as of March 15, 2007, as amended (the "Lease"). Based on these transactions, the Building Corporation will own all of those school buildings until December 31, 2043. The payments under the Lease, which are paid on each June 30 and December 31, commencing June 30, 2025, equal the principal and interest due on the 2024 Bonds on each subsequent July 15 and January 15. If the School Corporation pays all of the payments when due under the Lease, then on December 31, 2043, the Lease will terminate and all of the property owned by the Building Corporation must be transferred in fee simple from the Building Corporation to the School Corporation in accordance with the Lease and applicable Indiana law. Moreover, the Lease puts all of the burdens and benefits of ownership with respect to the property subject to the Lease on the School Corporation, as lessee. Based on the foregoing, these transactions had no adverse impacts on the assets owned by the School Corporation or leased to the School Corporation by the Building Corporation. In addition, because there is no payment obligation at the end of the term of the Lease and the payments under the Lease equal the principal and interest then due on the 2024 Bonds, this Lease is a capital lease for federal tax purposes. Finally, because the Building Corporation is a nonprofit Indiana corporation controlled by the School Corporation with respect to its governance and finances, the Building Corporation is treated as an affiliated entity of the School Corporation in accordance with Section 115 of the Internal Revenue Code of 1986, as amended.

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 11. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the following benefits: continuation in group insurance plans and buy-out of accumulated leave days. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

Note 12. Combined Funds

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



OTHER INFORMATION

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

	Education	Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	23-25 Construction Project A	23-25 Construction Project B	23-25 Construction Project C	23-25 Construction Project D
Cash and investments - beginning	\$ 8,957,692	\$ 3,588,489	\$ 6,406,701	\$ 195,943	\$ 2,178,089	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	8,340	2,586,266	7,529,289	-	-	-	-	-	-
Intermediate sources	390	1,789,053	-	-	-	-	-	-	-
State sources	23,308,506	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>23,317,236</u>	<u>4,375,319</u>	<u>7,529,289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Instruction	14,272,336	-	95,174	-	-	-	-	-	-
Support services	4,378,286	-	9,494,855	-	-	-	-	-	-
Noninstructional services	483,766	-	19,423	-	-	-	-	-	-
Facilities acquisition and construction	-	-	326,509	-	-	-	-	-	-
Debt services	-	4,390,125	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	35	-	-	-	-	-	-
Total disbursements	<u>19,134,388</u>	<u>4,390,125</u>	<u>9,935,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,182,848</u>	<u>(14,806)</u>	<u>(2,406,707)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):									
Sale of capital assets	-	-	14,767	-	-	-	-	-	-
Transfers in	102,107	-	2,871,701	1,001,515	-	-	-	-	-
Transfers out	(2,000,030)	(70,127)	-	-	(2,178,089)	-	-	-	-
Total other financing sources (uses)	<u>(1,897,923)</u>	<u>(70,127)</u>	<u>2,886,468</u>	<u>1,001,515</u>	<u>(2,178,089)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>2,284,925</u>	<u>(84,933)</u>	<u>479,761</u>	<u>1,001,515</u>	<u>(2,178,089)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,242,617</u>	<u>\$ 3,503,556</u>	<u>\$ 6,886,462</u>	<u>\$ 1,197,458</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	23-25 Construction Project E	23-25 Construction Project F	23-25 Construction Project G	23-25 Construction Project H	23-25 Construction Projects TBD	2023 General Obligation Bond Fund	School Lunch	Curricular Materials	Group Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 339,705	\$ 118,189	\$ 758,967
Receipts:									
Local sources	-	-	-	-	-	-	547,064	11,168	2,516,904
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	13,852	110,343	-
Federal sources	-	-	-	-	-	-	1,584,674	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	2,145,590	121,511	2,516,904
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	625,088	-
Noninstructional services	-	-	-	-	-	-	2,098,268	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	140	-	2,946,068
Total disbursements	-	-	-	-	-	-	2,098,408	625,088	2,946,068
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	47,182	(503,577)	(429,164)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	300,000
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	300,000
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	-	47,182	(503,577)	(129,164)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,887	\$ (385,388)	\$ 629,803

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

	Inactive Insurance	HCELC Joint Services	Reimbursement Account	Riverboat Education	Educational License Plates	School Library Print Material	Camp Invention Donation	HCCF Grants	HCCF Dual Credit
Cash and investments - beginning	\$ -	\$ (511,905)	\$ -	\$ 1,878,716	\$ 751	\$ 10,943	\$ 255	\$ 4,653	\$ (11,744)
Receipts:									
Local sources	93,783	693,415	84,304	31,527	-	772	2,610	-	3,449
Intermediate sources	-	-	-	361,082	319	-	-	136,966	17,147
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	93,783	693,415	84,304	392,609	319	772	2,610	136,966	20,596
Disbursements:									
Instruction	-	725,558	23,802	105,543	-	-	1,840	122,672	16,016
Support services	(13,457)	557,972	67,523	827,475	-	-	-	20,044	-
Noninstructional services	-	2,818	364	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	16,400	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	(13,457)	1,286,348	91,689	949,418	-	-	1,840	142,716	16,016
Excess (deficiency) of receipts over (under) disbursements	107,240	(592,933)	(7,385)	(556,809)	319	772	770	(5,750)	4,580
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	1,320	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(27,107)	-
Total other financing sources (uses)	-	-	-	1,320	-	-	-	(27,107)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	107,240	(592,933)	(7,385)	(555,489)	319	772	770	(32,857)	4,580
Cash and investments - ending	\$ 107,240	\$ (1,104,838)	\$ (7,385)	\$ 1,323,227	\$ 1,070	\$ 11,715	\$ 1,025	\$ (28,204)	\$ (7,164)

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

	SCES		NMES Donation-		FUTP 60	American Dairy 2021-2022	WHAS Grant 2021-2022	WHAS Grant 2022-2023	
	HCCF Preschool	Heidelberg Church Donation	HWES Bethel Church Donation	Heidelberg Church					Blue River Ret Teachers Assoc
Cash and investments - beginning	\$ (40,254)	\$ 153	\$ 255	\$ 1,040	\$ -	\$ 76	\$ 4,000	\$ (10,245)	\$ -
Receipts:									
Local sources	1,000	-	-	-	-	-	-	15,823	-
Intermediate sources	76,844	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	77,844	-	-	-	-	-	-	15,823	-
Disbursements:									
Instruction	1,268	-	-	-	-	-	-	5,578	10,745
Support services	-	-	255	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	76	4,000	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	1,268	-	255	-	-	76	4,000	5,578	10,745
Excess (deficiency) of receipts over (under) disbursements	76,576	-	(255)	-	-	(76)	(4,000)	10,245	(10,745)
Other financing sources (uses):									
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	76,576	-	(255)	-	-	(76)	(4,000)	10,245	(10,745)
Cash and investments - ending	\$ 36,322	\$ 153	\$ -	\$ 1,040	\$ -	\$ -	\$ -	\$ -	\$ (10,745)

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	WHAS Grant 2023-2024	CES Robotics Duke Energy Grant	Bio Leap Classroom Grant	Donations Gifts And Trusts	Lowes Toolbox For Educ Grant	Tri Kappa Donation	CES Robotics Club	Shireman Family Scholar CCHS	Formative Assessment
Cash and investments - beginning	\$ -	\$ (72)	\$ -	\$ 7,348	\$ 14	\$ 20	\$ 42	\$ 6,854	\$ 12,266
Receipts:									
Local sources	-	-	-	-	-	-	-	104	-
Intermediate sources	-	-	840	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	38,753
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	840	-	-	-	-	104	38,753
Disbursements:									
Instruction	-	-	-	1,207	14	-	-	-	-
Support services	-	-	-	1,076	-	-	-	-	35,882
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	5,000	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	7,283	14	-	-	-	35,882
Excess (deficiency) of receipts over (under) disbursements	-	-	840	(7,283)	(14)	-	-	104	2,871
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	72	-	-	-	-	-	-	-
Transfers out	-	-	-	(65)	-	-	(42)	-	-
Total other financing sources (uses)	-	72	-	(65)	-	-	(42)	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	72	840	(7,348)	(14)	-	(42)	104	2,871
Cash and investments - ending	\$ -	\$ -	\$ 840	\$ -	\$ -	\$ 20	\$ -	\$ 6,958	\$ 15,137

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

	Special Education Excess Costs	Indiana Preschool Grants	Science Of Reading Grant	Early Literacy Achmt	Secured Schools Safety Grant	STEM Acceleration Grant Coh 6	Alternative Education Grant	Early Intervention Grant	CES Lowe's Grant Beautification
Cash and investments - beginning	\$ -	\$ 134,545	\$ -	\$ -	\$ (43,647)	\$ -	\$ 74,985	\$ 2,972	\$ 15
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	172,267	238,571	-	-	43,646	-	-	1,920	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	172,267	238,571	-	-	43,646	-	-	1,920	-
Disbursements:									
Instruction	301,605	287,623	-	-	-	55,055	24,400	12,120	-
Support services	-	-	-	-	50,000	-	-	-	15
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	301,605	287,623	-	-	50,000	55,055	24,400	12,120	15
Excess (deficiency) of receipts over (under) disbursements	(129,338)	(49,052)	-	-	(6,354)	(55,055)	(24,400)	(10,200)	(15)
Other financing sources (uses):									
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	(129,338)	(49,052)	-	-	(6,354)	(55,055)	(24,400)	(10,200)	(15)
Cash and investments - ending	\$ (129,338)	\$ 85,493	\$ -	\$ -	\$ (50,001)	\$ (55,055)	\$ 50,585	\$ (7,228)	\$ -

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

	Non-English Speaking Program	Career And Tech Perf Grant	Performance Based Awards	High Ability Program	State Connectivity Grant	FY23 Title I	FY24 Title I	FY22 Title I	FY22 Part B 611 Spec Education
Cash and investments - beginning	\$ 2,262	\$ -	\$ -	\$ 23,883	\$ 36,500	\$ -	\$ -	\$ (129,931)	\$ (541,666)
Receipts:									
Local sources	-	-	-	-	4,900	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	23,797	-	112,313	36,906	-	-	-	-	-
Federal sources	-	-	-	-	-	288,767	-	267,267	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	23,797	-	112,313	36,906	4,900	288,767	-	267,267	-
Disbursements:									
Instruction	26,059	-	109,524	46,226	-	205,128	-	75,270	333,899
Support services	-	-	2,098	-	9,720	145,340	-	57,614	805,354
Noninstructional services	-	-	693	-	-	1,597	-	4,453	36,839
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	26,059	-	112,315	46,226	9,720	352,065	-	137,337	1,176,092
Excess (deficiency) of receipts over (under) disbursements	(2,262)	-	(2)	(9,320)	(4,820)	(63,298)	-	129,930	(1,176,092)
Other financing sources (uses):									
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	(2,262)	-	(2)	(9,320)	(4,820)	(63,298)	-	129,930	(1,176,092)
Cash and investments - ending	\$ -	\$ -	\$ (2)	\$ 14,563	\$ 31,680	\$ (63,298)	\$ -	\$ (1)	\$ (1,717,758)

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

	FY21 Part B 611	FY23 Part B 611	FY20 Part B 611	Spec Ed Parapro Training Grant	FY23 Part B 619 Preschool	FY22 Part B 619 Preschool	FY21 Part B 619 Preschool	FY24 Part B 619 Preschool	Career Incentives - HWES
	Spec Education	Spec Education	Spec Education						
Cash and investments - beginning	\$ (1,414,287)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,402)	\$ -	\$ 40
Receipts:									
Local sources	1,063	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,492,097	-	-	-	-	-	3,196	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,493,160	-	-	-	-	-	3,196	-	-
Disbursements:									
Instruction	173,402	-	66,345	-	-	-	-	-	-
Support services	74,270	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	247,672	-	66,345	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	1,245,488	-	(66,345)	-	-	-	3,196	-	-
Other financing sources (uses):									
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	1,245,488	-	(66,345)	-	-	-	3,196	-	-
Cash and investments - ending	\$ (168,799)	\$ -	\$ (66,345)	\$ -	\$ -	\$ -	\$ (1,206)	\$ -	\$ 40

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

	Career Incentives - NMES	FY22 Title IV Student Support	FY19 Title IV Student Support	FY21 Title IV Student Support	Bipartisan Safer Comm Act	ICAP	Medicaid Reimbursement - Federal	FY20 Title II	FY21 Title II
Cash and investments - beginning	\$ 80	\$ -	\$ (463)	\$ (9,025)	\$ -	\$ -	\$ 181,289	\$ (12,533)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	18,844	463	46,291	-	-	89,620	50,170	1,691
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	18,844	463	46,291	-	-	89,620	50,170	1,691
Disbursements:									
Instruction	-	24,051	-	37,266	-	34,200	-	-	-
Support services	-	2,281	-	-	-	-	118,372	37,637	38,532
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	26,332	-	37,266	-	34,200	118,372	37,637	38,532
Excess (deficiency) of receipts over (under) disbursements	-	(7,488)	463	9,025	-	(34,200)	(28,752)	12,533	(36,841)
Other financing sources (uses):									
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	-	(7,488)	463	9,025	-	(34,200)	(28,752)	12,533	(36,841)
Cash and investments - ending	\$ 80	\$ (7,488)	\$ -	\$ -	\$ -	\$ (34,200)	\$ 152,537	\$ -	\$ (36,841)

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

	FY23 Title II P	FY23 Title II	FY19 Title II	FY22 Title II	Level Up Leadership Cohort	Explore Engage Experience (3E)	ARP-HCY Homeless Child/Youth	ARP-Special Education	Emergency Connectivity Fund
Cash and investments - beginning	\$ -	\$ -	\$ (29,810)	\$ -	\$ -	\$ -	\$ -	\$ (56,440)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	48,981	16,939	-	33,908	-	-	501,849
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	48,981	16,939	-	33,908	-	-	501,849
Disbursements:									
Instruction	-	-	-	-	-	33,908	-	113,008	501,849
Support services	-	-	17,851	21,635	-	-	-	127,376	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	17,851	21,635	-	33,908	-	240,384	501,849
Excess (deficiency) of receipts over (under) disbursements	-	-	31,130	(4,696)	-	-	-	(240,384)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(1,320)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(1,320)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	29,810	(4,696)	-	-	-	(240,384)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (4,696)	\$ -	\$ -	\$ -	\$ (296,824)	\$ -

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	ESSER III Educ Stabilization	ESSER II Educ Stabilization	CES Blg Stabilization Grant	SCES Blg Stabilization Grant	HWES Blg Stabilization Grant	CARES Education Stabilization	FY22 School & Community Grant	Prepaid School Lunch Accounts	Federal Tax
Cash and investments - beginning	\$ (105,327)	\$ (32,935)	\$ 133,015	\$ 101,800	\$ 99,853	\$ -	\$ (3,794)	\$ 55,330	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	551,340	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	731,801	400,820	-	-	-	13,014	9,454	-	-
Other receipts	-	-	-	-	-	-	-	-	1,466,547
Total receipts	731,801	400,820	-	-	-	13,014	9,454	551,340	1,466,547
Disbursements:									
Instruction	570,680	293,951	13,567	11,179	3,316	7,485	-	-	-
Support services	148,596	85,388	75,815	75,815	75,815	5,529	5,561	-	-
Noninstructional services	-	-	-	-	-	-	-	565,738	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,466,547
Total disbursements	719,276	379,339	89,382	86,994	79,131	13,014	5,561	565,738	1,466,547
Excess (deficiency) of receipts over (under) disbursements	12,525	21,481	(89,382)	(86,994)	(79,131)	-	3,893	(14,398)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	3,794	65	-
Transfers out	-	-	-	-	-	-	(3,794)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	65	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	12,525	21,481	(89,382)	(86,994)	(79,131)	-	3,893	(14,333)	-
Cash and investments - ending	\$ (92,802)	\$ (11,454)	\$ 43,633	\$ 14,806	\$ 20,722	\$ -	\$ 99	\$ 40,997	\$ -

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

	Social Security	State Tax	County Tax	Amer Fid HSA	Dental/125 Single A	Dental/125 Mem+1 A	Dental/125 Family A	Dental/125 Single	Dental/125 Mem+1
Cash and investments - beginning	\$ -	\$ 44,697	\$ 14,323	\$ -	\$ (748)	\$ (688)	\$ (2,851)	\$ (231)	\$ (380)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	1,497,011	625,524	200,373	60,224	9,428	8,144	31,672	3,115	4,903
Total receipts	1,497,011	625,524	200,373	60,224	9,428	8,144	31,672	3,115	4,903
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,497,011	626,229	200,309	60,224	8,662	7,432	29,059	3,115	4,903
Total disbursements	1,497,011	626,229	200,309	60,224	8,662	7,432	29,059	3,115	4,903
Excess (deficiency) of receipts over (under) disbursements	-	(705)	64	-	766	712	2,613	-	-
Other financing sources (uses):									
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	-	(705)	64	-	766	712	2,613	-	-
Cash and investments - ending	\$ -	\$ 43,992	\$ 14,387	\$ -	\$ 18	\$ 24	\$ (238)	\$ (231)	\$ (380)

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

	Dental/125			Dental/125			Vision/125		Vision/125	
	Family	Dental Single B	Dental Mem+1 A	Dental Family A	Dental Single	Dental Mem+1	Dental Family B	Family A	Mem+1 A	
Cash and investments - beginning	\$ (616)	\$ (23)	\$ (71)	\$ (143)	\$ (23)	\$ -	\$ (48)	\$ -	\$ -	
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	
Intermediate sources	-	-	-	-	-	-	-	-	-	
State sources	-	-	-	-	-	-	-	-	-	
Federal sources	-	-	-	-	-	-	-	-	-	
Other receipts	4,846	570	925	1,617	255	522	570	5,841	3,657	
Total receipts	4,846	570	925	1,617	255	522	570	5,841	3,657	
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	
Support services	-	-	-	-	-	-	-	-	-	
Noninstructional services	-	-	-	-	-	-	-	-	-	
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	
Debt services	-	-	-	-	-	-	-	-	-	
Nonprogrammed charges	4,846	512	854	1,475	255	522	570	5,392	3,298	
Total disbursements	4,846	512	854	1,475	255	522	570	5,392	3,298	
Excess (deficiency) of receipts over (under) disbursements	-	58	71	142	-	-	-	449	359	
Other financing sources (uses):										
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	-	58	71	142	-	-	-	449	359	
Cash and investments - ending	\$ (616)	\$ 35	\$ -	\$ (1)	\$ (23)	\$ -	\$ (48)	\$ 449	\$ 359	

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Vision/125 Single A	Vision/125 Family	Vision/125 Mem+1	Vision/125 Single	Vision Family	Vision Mem+1	Vision Single A	Vision Mem +1	Vision Single
Cash and investments - beginning	\$ -	\$ (4)	\$ -	\$ (7)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	819	836	1,673	919	361	365	61	176	66
Total receipts	819	836	1,673	919	361	365	61	176	66
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	757	836	1,673	919	332	334	54	176	66
Total disbursements	757	836	1,673	919	332	334	54	176	66
Excess (deficiency) of receipts over (under) disbursements	62	-	-	-	29	31	7	-	-
Other financing sources (uses):									
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	62	-	-	-	29	31	7	-	-
Cash and investments - ending	\$ 62	\$ (4)	\$ -	\$ (7)	\$ 29	\$ 31	\$ 7	\$ -	\$ -

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

	Dental Single A	Dental M+1	Dental Family	Health S2K	Health S5K	Health F4K	Health F10K	Vision Cert/Nc Single	Vision Cert/Nc M+1
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-	-
Other financing sources (uses):									
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Vision Cert/Nc Fam	Disability Symetra	Fringe Benefit/Life	Group Life	ACH Direct Deducts	Health/125 Hdp 2K Single A	Health Hdp 2K Single	Health/125 Hdp 4K Family A	Health Hdp 4K Family
Cash and investments - beginning	\$ -	\$ -	\$ (1)	\$ (660)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	59	6,254	34,515	18,920	89,448	6,436	204,302	11,667
Total receipts	-	59	6,254	34,515	18,920	89,448	6,436	204,302	11,667
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	44	6,254	36,744	18,920	89,448	6,436	204,302	11,667
Total disbursements	-	44	6,254	36,744	18,920	89,448	6,436	204,302	11,667
Excess (deficiency) of receipts over (under) disbursements	-	15	-	(2,229)	-	-	-	-	-
Other financing sources (uses):									
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	-	(2,229)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 15	\$ (1)	\$ (2,889)	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Health/125 Hdp 2K Single	Health/125 Hdp 4K Family	Health/125 Hdp 5K Single A	Health Hdp 5K Single A	Health/125 Hdp 10K Family A	Health Hdp 10K Family A	Health/125 Hdp 5K Single	Health Hdp 5K Single	Health/125 Hdp 10K Family
Cash and investments - beginning	\$ -	\$ (586)	\$ 63	\$ -	\$ (611)	\$ -	\$ (79)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	32,211	24,918	74,600	4,070	211,015	11,238	36,508	2,718	46,970
Total receipts	32,211	24,918	74,600	4,070	211,015	11,238	36,508	2,718	46,970
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	32,211	24,918	74,600	4,070	211,015	11,238	36,508	2,718	46,970
Total disbursements	32,211	24,918	74,600	4,070	211,015	11,238	36,508	2,718	46,970
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-	-
Other financing sources (uses):									
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	\$ -	\$ (586)	\$ 63	\$ -	\$ (611)	\$ -	\$ (79)	\$ -	\$ -

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

	Health Hdp 10K Family	Vol Life Texas Life	Dependent Life Aul	Vol Life Amer Fid	Dependent Care/125 Amer Fid	Medical Reim/125 Amer Fid	Long Term/Crit Care Am Fid	Short Term Disa Am Fid	Accident/125 Am Fid
Cash and investments - beginning	\$ (123)	\$ 24	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	939	76,228	74	24,258	3,125	8,559	7,849	46,468	27,857
Total receipts	939	76,228	74	24,258	3,125	8,559	7,849	46,468	27,857
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	939	76,228	63	24,258	3,125	8,559	7,849	46,468	27,857
Total disbursements	939	76,228	63	24,258	3,125	8,559	7,849	46,468	27,857
Excess (deficiency) of receipts over (under) disbursements	-	-	11	-	-	-	-	-	-
Other financing sources (uses):									
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	-	-	11	-	-	-	-	-	-
Cash and investments - ending	\$ (123)	\$ 24	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Cancer Pre-Tax Amer Fid	Hospital/125 Am Fid	United Way	Debt Due SHCSC	NASCU	Vol TRF Contributions	Vol PERF Post Tax Contributions	American Funds Service Company	Valic 403B
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	85,638	9,310	162	938	6,890	23,238	5,119	46,614	19,797
Total receipts	85,638	9,310	162	938	6,890	23,238	5,119	46,614	19,797
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	85,638	9,310	162	938	6,890	23,238	5,119	46,614	19,797
Total disbursements	85,638	9,310	162	938	6,890	23,238	5,119	46,614	19,797
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-	-
Other financing sources (uses):									
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Ann Premium Reserve Acct 403B	Lincoln National 403B	American Fidelity 403B	Axa Equitable Life 403B	Metlife 403B	Great American 403B	Reliastar Life 403B	Security Benefits 403B	Roth Security Benefits
Cash and investments - beginning	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	4,200	2,971	132,669	15,193	2,160	4,200	60	3,750	6,553
Total receipts	4,200	2,971	132,669	15,193	2,160	4,200	60	3,750	6,553
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	4,200	2,971	132,669	15,193	2,160	4,200	60	3,750	6,553
Total disbursements	4,200	2,971	132,669	15,193	2,160	4,200	60	3,750	6,553
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	-	-
Other financing sources (uses):									
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	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Roth American Funds %403B	Great American 457 Plan	Garnishment	Inactive Employee	Reimb Account	Correction Section 125/Annuity	Epay Dd - Clearing Account	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 222	\$ 999	\$ 4,865	\$ 510	\$ -	\$ 22,417,221
Receipts:								
Local sources	-	-	-	-	-	-	-	14,683,121
Intermediate sources	-	-	-	-	-	-	-	2,382,641
State sources	-	-	-	-	-	-	-	24,100,874
Federal sources	-	-	-	-	-	-	-	5,599,846
Other receipts	120	1,850	3,607	1,907	22,497	-	758,765	6,100,434
Total receipts	120	1,850	3,607	1,907	22,497	-	758,765	52,866,916
Disbursements:								
Instruction	-	-	-	-	-	-	-	18,742,869
Support services	-	-	-	-	-	-	-	17,975,613
Noninstructional services	-	-	-	-	-	-	-	3,218,035
Facilities acquisition and construction	-	-	-	-	-	-	-	347,909
Debt services	-	-	-	-	-	-	-	4,390,125
Nonprogrammed charges	120	1,850	3,607	1,241	27,397	-	758,765	9,048,456
Total disbursements	120	1,850	3,607	1,241	27,397	-	758,765	53,723,007
Excess (deficiency) of receipts over (under) disbursements	-	-	-	666	(4,900)	-	-	(856,091)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	14,767
Transfers in	-	-	-	-	35	-	-	4,280,609
Transfers out	-	-	-	-	-	-	-	(4,280,574)
Total other financing sources (uses)	-	-	-	-	35	-	-	14,802
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	666	(4,865)	-	-	(841,289)
Cash and investments - ending	\$ -	\$ -	\$ 222	\$ 1,665	\$ -	\$ 510	\$ -	\$ 21,575,932

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2024

	Education	Debt Service	Operations	Local Rainy Day	Retirement/Severance Bond	23-25 Construction Project A	23-25 Construction Project B	23-25 Construction Project C	23-25 Construction Project D
Cash and investments - beginning	\$ 11,242,617	\$ 3,503,556	\$ 6,886,462	\$ 1,197,458	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	5,871	2,339,760	8,185,893	-	-	-	-	-	-
Intermediate sources	387	1,175,414	-	-	-	-	-	-	-
State sources	24,544,707	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	24,550,965	3,515,174	8,185,893	-	-	-	-	-	-
Disbursements:									
Instruction	15,006,986	-	101,309	-	-	-	-	-	-
Support services	4,808,579	-	9,238,478	-	-	-	-	-	-
Noninstructional services	482,404	-	14,985	-	-	-	-	-	-
Facilities acquisition and construction	-	-	565,194	-	-	180,118	231,547	245,140	272,741
Debt services	-	4,695,507	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	20,297,969	4,695,507	9,919,966	-	-	180,118	231,547	245,140	272,741
Excess (deficiency) of receipts over (under) disbursements	4,252,996	(1,180,333)	(1,734,073)	-	-	(180,118)	(231,547)	(245,140)	(272,741)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	20,286	-	-	-	-	-	-
Transfers in	1,037	-	2,250,000	-	-	-	-	22,000	-
Transfers out	(2,290,634)	-	(8,889)	-	-	-	-	-	-
Total other financing sources (uses)	(2,289,597)	-	2,261,397	-	-	-	-	22,000	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	1,963,399	(1,180,333)	527,324	-	-	(180,118)	(231,547)	(223,140)	(272,741)
Cash and investments - ending	\$ 13,206,016	\$ 2,323,223	\$ 7,413,786	\$ 1,197,458	\$ -	\$ (180,118)	\$ (231,547)	\$ (223,140)	\$ (272,741)

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	23-25 Construction Project E	23-25 Construction Project F	23-25 Construction Project G	23-25 Construction Project H	23-25 Construction Projects TBD	2023 General Obligation Bond Fund	School Lunch	Curricular Materials	Group Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 386,887	\$ (385,388)	\$ 629,803
Receipts:									
Local sources	-	-	-	-	-	-	566,057	378,255	2,890,448
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	14,292	473,030	-
Federal sources	-	-	-	-	-	-	1,362,113	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	1,942,462	851,285	2,890,448
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	323,171	-
Noninstructional services	-	-	-	-	-	-	2,138,219	-	-
Facilities acquisition and construction	253,661	293,225	246,247	158,501	8,030	11,000	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	2,844,651
Total disbursements	253,661	293,225	246,247	158,501	8,030	11,000	2,138,219	323,171	2,844,651
Excess (deficiency) of receipts over (under) disbursements	(253,661)	(293,225)	(246,247)	(158,501)	(8,030)	(11,000)	(195,757)	528,114	45,797
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	1,000,000	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(22,000)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	978,000	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(253,661)	(293,225)	(246,247)	(158,501)	(8,030)	967,000	(195,757)	528,114	45,797
Cash and investments - ending	\$ (253,661)	\$ (293,225)	\$ (246,247)	\$ (158,501)	\$ (8,030)	\$ 967,000	\$ 191,130	\$ 142,726	\$ 675,600

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
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	Inactive Insurance	HCELC Joint Services	Reimbursement Account	Riverboat Education	Educational License Plates	School Library Print Material	Camp Invention Donation	HCCF Grants	HCCF Dual Credit
Cash and investments - beginning	\$ 107,240	\$ (1,104,838)	\$ (7,385)	\$ 1,323,227	\$ 1,070	\$ 11,715	\$ 1,025	\$ (28,204)	\$ (7,164)
Receipts:									
Local sources	131,127	704,124	32,666	47,282	-	596	1,400	-	12,500
Intermediate sources	-	-	-	356,134	319	-	-	68,256	21,276
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	131,127	704,124	32,666	403,416	319	596	1,400	68,256	33,776
Disbursements:									
Instruction	-	820,518	8,212	32,611	-	-	-	34,500	46,631
Support services	8,440	532,967	8,415	772,640	-	545	-	9,398	-
Noninstructional services	-	763	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	193,778	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	8,440	1,354,248	16,627	999,029	-	545	-	43,898	46,631
Excess (deficiency) of receipts over (under) disbursements	122,687	(650,124)	16,039	(595,613)	319	51	1,400	24,358	(12,855)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	262,637	13,523	-	-	-	-	400	-
Transfers out	-	(9,345)	(7,500)	-	-	-	-	-	-
Total other financing sources (uses)	-	253,292	6,023	-	-	-	-	400	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	122,687	(396,832)	22,062	(595,613)	319	51	1,400	24,758	(12,855)
Cash and investments - ending	\$ 229,927	\$ (1,501,670)	\$ 14,677	\$ 727,614	\$ 1,389	\$ 11,766	\$ 2,425	\$ (3,446)	\$ (20,019)

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	SCES		NMES Donation-			American Dairy 2021-2022	WHAS Grant 2021-2022	WHAS Grant 2022-2023
	HCCF Preschool	Heidelberg Church Donation	HWES Bethel Church Donation	Heidelberg Church	Blue River Ret Teachers Assoc			
Cash and investments - beginning	\$ 36,322	\$ 153	\$ -	\$ 1,040	\$ -	\$ -	\$ -	\$ (10,745)
Receipts:								
Local sources	1,500	-	-	-	157	-	-	11,740
Intermediate sources	96,564	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	98,064	-	-	-	157	-	-	11,740
Disbursements:								
Instruction	3,886	-	-	-	157	-	-	995
Support services	-	153	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	3,886	153	-	-	157	-	-	995
Excess (deficiency) of receipts over (under) disbursements	94,178	(153)	-	-	-	-	-	10,745
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	94,178	(153)	-	-	-	-	-	10,745
Cash and investments - ending	\$ 130,500	\$ -	\$ -	\$ 1,040	\$ -	\$ -	\$ -	\$ -

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
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	WHAS Grant 2023-2024	CES Robotics Duke Energy Grant	Bio Leap Classroom Grant	Donations Gifts And Trusts	Lowes Toolbox For Educ Grant	Tri Kappa Donation	CES Robotics Club	Shireman Family Scholar CCHS	Formative Assessment
Cash and investments - beginning	\$ -	\$ -	\$ 840	\$ -	\$ -	\$ 20	\$ -	\$ 6,958	\$ 15,137
Receipts:									
Local sources	-	-	-	-	-	-	-	176	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	44,855
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	176	44,855
Disbursements:									
Instruction	17,414	-	840	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	62,541
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	17,414	-	840	-	-	-	-	-	62,541
Excess (deficiency) of receipts over (under) disbursements	(17,414)	-	(840)	-	-	-	-	176	(17,686)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	411	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	411	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(17,003)	-	(840)	-	-	-	-	176	(17,686)
Cash and investments - ending	\$ (17,003)	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ 7,134	\$ (2,549)

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
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	Special Education Excess Costs	Indiana Preschool Grants	Science Of Reading Grant	Early Literacy Achmt	Secured Schools Safety Grant	STEM Acceleration Grant Coh 6	Alternative Education Grant	Early Intervention Grant	CES Lowe's Grant Beautification
Cash and investments - beginning	\$ (129,338)	\$ 85,493	\$ -	\$ -	\$ (50,001)	\$ (55,055)	\$ 50,585	\$ (7,228)	\$ -
Receipts:									
Local sources	123,152	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	137,408	396,545	85,750	-	95,817	66,804	16,857	7,228	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	260,560	396,545	85,750	-	95,817	66,804	16,857	7,228	-
Disbursements:									
Instruction	259,905	314,622	-	14,598	-	11,750	24,900	-	-
Support services	-	85	260,485	-	49,473	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	259,905	314,707	260,485	14,598	49,473	11,750	24,900	-	-
Excess (deficiency) of receipts over (under) disbursements	655	81,838	(174,735)	(14,598)	46,344	55,054	(8,043)	7,228	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	1,671	-	-	14,598	-	-	-	-	-
Transfers out	-	-	(14,598)	-	-	-	-	-	-
Total other financing sources (uses)	1,671	-	(14,598)	14,598	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	2,326	81,838	(189,333)	-	46,344	55,054	(8,043)	7,228	-
Cash and investments - ending	\$ (127,012)	\$ 167,331	\$ (189,333)	\$ -	\$ (3,657)	\$ (1)	\$ 42,542	\$ -	\$ -

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
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	Non-English Speaking Program	Career And Tech Perf Grant	Performance Based Awards	High Ability Program	State Connectivity Grant	FY23 Title I	FY24 Title I	FY22 Title I	FY22 Part B 611 Spec Education
Cash and investments - beginning	\$ -	\$ -	\$ (2)	\$ 14,563	\$ 31,680	\$ (63,298)	\$ -	\$ (1)	\$ (1,717,758)
Receipts:									
Local sources	-	-	-	74	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	2,333	111,874	46,787	6,092	-	-	-	-
Federal sources	-	-	-	-	-	195,201	-	-	1,479,307
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,333	111,874	46,861	6,092	195,201	-	-	1,479,307
Disbursements:									
Instruction	-	-	110,315	35,431	-	75,188	198,453	-	260,475
Support services	-	-	1,559	-	6,480	51,754	151,587	-	232,894
Noninstructional services	-	-	-	-	-	4,960	3,084	-	9,976
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	111,874	35,431	6,480	131,902	353,124	-	503,345
Excess (deficiency) of receipts over (under) disbursements	-	2,333	-	11,430	(388)	63,299	(353,124)	-	975,962
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	41,238
Transfers out	-	-	-	-	-	-	-	-	(331,636)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(290,398)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	2,333	-	11,430	(388)	63,299	(353,124)	-	685,564
Cash and investments - ending	\$ -	\$ 2,333	\$ (2)	\$ 25,993	\$ 31,292	\$ 1	\$ (353,124)	\$ (1)	\$ (1,032,194)

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
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	FY21 Part B 611	FY23 Part B 611	FY20 Part B 611	Spec Ed Parapro Training	FY23 Part B 619	FY22 Part B 619	FY21 Part B 619	FY24 Part B 619	Career Incentives -
	Spec Education	Spec Education	Spec Education	Grant	Preschool	Preschool	Preschool	Preschool	HWES
Cash and investments - beginning	\$ (168,799)	\$ -	\$ (66,345)	\$ -	\$ -	\$ -	\$ (1,206)	\$ -	\$ 40
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	1,192,584	-	11,278	42,163	40,029	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	1,192,584	-	11,278	42,163	40,029	-	-	-
Disbursements:									
Instruction	99,466	86,748	68,153	-	6,100	-	-	23,963	-
Support services	-	733,640	-	11,278	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	99,466	820,388	68,153	11,278	6,100	-	-	23,963	-
Excess (deficiency) of receipts over (under) disbursements	(99,466)	372,196	(68,153)	-	36,063	40,029	-	(23,963)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	168,806	-	22,515	-	-	-	1,206	-	-
Transfers out	(10,493)	(67,493)	-	-	(36,063)	(40,029)	-	-	-
Total other financing sources (uses)	158,313	(67,493)	22,515	-	(36,063)	(40,029)	1,206	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	58,847	304,703	(45,638)	-	-	-	1,206	(23,963)	-
Cash and investments - ending	\$ (109,952)	\$ 304,703	\$ (111,983)	\$ -	\$ -	\$ -	\$ -	\$ (23,963)	\$ 40

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	Career Incentives - NMES	FY22 Title IV Student Support	FY19 Title IV Student Support	FY21 Title IV Student Support	Bipartisan Safer Comm Act	ICAP	Medicaid Reimbursement - Federal	FY20 Title II	FY21 Title II
Cash and investments - beginning	\$ 80	\$ (7,488)	\$ -	\$ -	\$ -	\$ (34,200)	\$ 152,537	\$ -	\$ (36,841)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	49,567	-	-	14,789	66,960	93,194	-	66,998
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	49,567	-	-	14,789	66,960	93,194	-	66,998
Disbursements:									
Instruction	-	37,574	-	-	-	44,520	-	-	-
Support services	-	12,821	-	-	16,975	-	105,535	-	31,419
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	50,395	-	-	16,975	44,520	105,535	-	31,419
Excess (deficiency) of receipts over (under) disbursements	-	(828)	-	-	(2,186)	22,440	(12,341)	-	35,579
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	4,657	-	-	-	11,760	22,241	-	-
Transfers out	-	-	-	-	-	-	(19)	-	-
Total other financing sources (uses)	-	4,657	-	-	-	11,760	22,222	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	3,829	-	-	(2,186)	34,200	9,881	-	35,579
Cash and investments - ending	\$ 80	\$ (3,659)	\$ -	\$ -	\$ (2,186)	\$ -	\$ 162,418	\$ -	\$ (1,262)

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	FY23 Title II P	FY23 Title II	FY19 Title II	FY22 Title II	Level Up Leadership Cohort	Explore Engage Experience (3E)	ARP-HCY Homeless Child/Youth	ARP-Special Education	Emergency Connectivity Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (4,696)	\$ -	\$ -	\$ -	\$ (296,824)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	1,948	-	27,547	3,974	6,390	11,445	273,423	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	1,948	-	27,547	3,974	6,390	11,445	273,423	-
Disbursements:									
Instruction	-	-	-	-	-	6,390	-	17,740	-
Support services	8,290	8,802	-	36,207	3,974	-	-	24,731	-
Noninstructional services	-	-	-	-	-	-	13,995	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	8,290	8,802	-	36,207	3,974	6,390	13,995	42,471	-
Excess (deficiency) of receipts over (under) disbursements	(8,290)	(6,854)	-	(8,660)	-	-	(2,550)	230,952	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	8,290	5,316	-	-	-	-	-	-	-
Transfers out	-	(8,290)	-	(5,316)	-	-	-	-	-
Total other financing sources (uses)	8,290	(2,974)	-	(5,316)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(9,828)	-	(13,976)	-	-	(2,550)	230,952	-
Cash and investments - ending	\$ -	\$ (9,828)	\$ -	\$ (18,672)	\$ -	\$ -	\$ (2,550)	\$ (65,872)	\$ -

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	ESSER III Educ Stabilization	ESSER II Educ Stabilization	CES Blg Stabilization Grant	SCES Blg Stabilization Grant	HWES Blg Stabilization Grant	CARES Education Stabilization	FY22 School & Community Grant	Prepaid School Lunch Accounts	Federal Tax
Cash and investments - beginning	\$ (92,802)	\$ (11,454)	\$ 43,633	\$ 14,806	\$ 20,722	\$ -	\$ 99	\$ 40,997	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	566,084	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,045,019	29,164	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	1,551,584
Total receipts	1,045,019	29,164	-	-	-	-	-	566,084	1,551,584
Disbursements:									
Instruction	963,619	18,505	43,633	14,806	20,722	-	-	-	-
Support services	257,152	87	-	-	-	-	100	(56)	-
Noninstructional services	-	-	-	-	-	-	-	576,916	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,551,584
Total disbursements	1,220,771	18,592	43,633	14,806	20,722	-	100	576,860	1,551,584
Excess (deficiency) of receipts over (under) disbursements	(175,752)	10,572	(43,633)	(14,806)	(20,722)	-	(100)	(10,776)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	879	-	-	-	-	-	-	-
Transfers out	(879)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(879)	879	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(176,631)	11,451	(43,633)	(14,806)	(20,722)	-	(100)	(10,776)	-
Cash and investments - ending	\$ (269,433)	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ 30,221	\$ -

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

	Social Security	State Tax	County Tax	Amer Fid HSA	Dental/125 Single A	Dental/125 Mem+1 A	Dental/125 Family A	Dental/125 Single	Dental/125 Mem+1
Cash and investments - beginning	\$ -	\$ 43,992	\$ 14,387	\$ -	\$ 18	\$ 24	\$ (238)	\$ (231)	\$ (380)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	1,611,887	643,828	214,472	108,136	780	612	2,609	-	-
Total receipts	1,611,887	643,828	214,472	108,136	780	612	2,609	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,611,887	644,883	214,093	108,136	1,546	1,324	5,223	-	-
Total disbursements	1,611,887	644,883	214,093	108,136	1,546	1,324	5,223	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(1,055)	379	-	(766)	(712)	(2,614)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1,055)	379	-	(766)	(712)	(2,614)	-	-
Cash and investments - ending	\$ -	\$ 42,937	\$ 14,766	\$ -	\$ (748)	\$ (688)	\$ (2,852)	\$ (231)	\$ (380)

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

	Dental/125			Vision/125			Vision/125		
	Family	Dental Single B	Dental Mem+1 A	Dental Family A	Dental Single	Dental Mem+1	Dental Family B	Family A	Mem+1 A
Cash and investments - beginning	\$ (616)	\$ 35	\$ -	\$ (1)	\$ (23)	\$ -	\$ (48)	\$ 449	\$ 359
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	58	71	142	-	-	-	444	294
Total receipts	-	58	71	142	-	-	-	444	294
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	116	142	214	71	-	-	894	652
Total disbursements	-	116	142	214	71	-	-	894	652
Excess (deficiency) of receipts over (under) disbursements	-	(58)	(71)	(72)	(71)	-	-	(450)	(358)
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	-	(58)	(71)	(72)	(71)	-	-	(450)	(358)
Cash and investments - ending	\$ (616)	\$ (23)	\$ (71)	\$ (73)	\$ (94)	\$ -	\$ (48)	\$ (1)	\$ 1

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

	Vision/125 Single A	Vision/125 Family	Vision/125 Mem+1	Vision/125 Single	Vision Family	Vision Mem+1	Vision Single A	Vision Mem +1	Vision Single
Cash and investments - beginning	\$ 62	\$ (4)	\$ -	\$ (7)	\$ 29	\$ 31	\$ 7	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	56	-	-	-	29	30	7	-	-
Total receipts	56	-	-	-	29	30	7	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	119	-	-	-	58	60	14	-	-
Total disbursements	119	-	-	-	58	60	14	-	-
Excess (deficiency) of receipts over (under) disbursements	(63)	-	-	-	(29)	(30)	(7)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(63)	-	-	-	(29)	(30)	(7)	-	-
Cash and investments - ending	\$ (1)	\$ (4)	\$ -	\$ (7)	\$ -	\$ 1	\$ -	\$ -	\$ -

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

	Dental Single A	Dental M+1	Dental Family	Health S2K	Health S5K	Health F4K	Health F10K	Vision Cert/Nc Single	Vision Cert/Nc M+1
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	16,323	13,835	47,189	113,916	63,635	197,368	226,174	1,741	4,983
Total receipts	16,323	13,835	47,189	113,916	63,635	197,368	226,174	1,741	4,983
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	15,136	13,020	43,412	113,916	63,635	197,368	226,174	1,667	4,669
Total disbursements	15,136	13,020	43,412	113,916	63,635	197,368	226,174	1,667	4,669
Excess (deficiency) of receipts over (under) disbursements	1,187	815	3,777	-	-	-	-	74	314
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	1,187	815	3,777	-	-	-	-	74	314
Cash and investments - ending	\$ 1,187	\$ 815	\$ 3,777	\$ -	\$ -	\$ -	\$ -	\$ 74	\$ 314

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

	Vision Cert/Nc Fam	Disability Symetra	Fringe Benefit/Life	Group Life	ACH Direct Deducts	Health/125 Hdp 2K Single A	Health Hdp 2K Single	Health/125 Hdp 4K Family A	Health Hdp 4K Family
Cash and investments - beginning	\$ -	\$ 15	\$ (1)	\$ (2,889)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	6,804	46	-	39,170	-	7,866	613	14,951	934
Total receipts	6,804	46	-	39,170	-	7,866	613	14,951	934
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	6,275	45	-	33,224	-	7,866	613	14,951	934
Total disbursements	6,275	45	-	33,224	-	7,866	613	14,951	934
Excess (deficiency) of receipts over (under) disbursements	529	1	-	5,946	-	-	-	-	-
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	529	1	-	5,946	-	-	-	-	-
Cash and investments - ending	\$ 529	\$ 16	\$ (1)	\$ 3,057	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Health/125 Hdp 2K Single	Health/125 Hdp 4K Family	Health/125 Hdp 5K Single A	Health Hdp 5K Single A	Health/125 Hdp 10K Family A	Health Hdp 10K Family A	Health/125 Hdp 5K Single	Health Hdp 5K Single	Health/125 Hdp 10K Family
Cash and investments - beginning	\$ -	\$ (586)	\$ 63	\$ -	\$ (611)	\$ -	\$ (79)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	5,885	340	16,440	939	-	-	-
Total receipts	-	-	5,885	340	16,440	939	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	5,885	340	16,440	939	-	-	-
Total disbursements	-	-	5,885	340	16,440	939	-	-	-
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	\$ -	\$ (586)	\$ 63	\$ -	\$ (611)	\$ -	\$ (79)	\$ -	\$ -

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

	Health Hdp 10K Family	Vol Life Texas Life	Dependent Life Aul	Vol Life Amer Fid	Dependent Care/125 Amer Fid	Medical Reim/125 Amer Fid	Long Term/Crit Care Am Fid	Short Term Disa Am Fid	Accident/125 Am Fid
Cash and investments - beginning	\$ (123)	\$ 24	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	76,398	-	24,002	1,192	16,895	7,335	43,383	35,200
Total receipts	-	76,398	-	24,002	1,192	16,895	7,335	43,383	35,200
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	76,398	8	24,002	1,192	16,932	7,407	43,833	35,813
Total disbursements	-	76,398	8	24,002	1,192	16,932	7,407	43,833	35,813
Excess (deficiency) of receipts over (under) disbursements	-	-	(8)	-	-	(37)	(72)	(450)	(613)
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	-	-	(8)	-	-	(37)	(72)	(450)	(613)
Cash and investments - ending	\$ (123)	\$ 24	\$ 14	\$ -	\$ -	\$ (37)	\$ (72)	\$ (450)	\$ (613)

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

	Cancer Pre-Tax Amer Fid	Hospital/125 Am Fid	United Way	Debt Due SHCSC	NASCU	Vol TRF Contributions	Vol PERF Post Tax Contributions	American Funds Service Company	Valic 403B
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	93,189	8,421	-	-	5,260	43,636	14,216	70,778	35,633
Total receipts	93,189	8,421	-	-	5,260	43,636	14,216	70,778	35,633
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	93,385	8,994	-	-	5,260	43,636	14,216	70,778	35,633
Total disbursements	93,385	8,994	-	-	5,260	43,636	14,216	70,778	35,633
Excess (deficiency) of receipts over (under) disbursements	(196)	(573)	-	-	-	-	-	-	-
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	(196)	(573)	-	-	-	-	-	-	-
Cash and investments - ending	\$ (196)	\$ (573)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Ann Premium Reserve Acct 403B	Lincoln National 403B	American Fidelity 403B	Axa Equitable Life 403B	Metlife 403B	Great American 403B	Reliastar Life 403B	Security Benefits 403B	Roth Security Benefits
Cash and investments - beginning	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	4,400	8,923	127,195	8,390	2,160	4,200	-	6,000	11,546
Total receipts	4,400	8,923	127,195	8,390	2,160	4,200	-	6,000	11,546
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	4,400	8,923	127,195	8,390	2,160	4,200	-	6,000	11,546
Total disbursements	4,400	8,923	127,195	8,390	2,160	4,200	-	6,000	11,546
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	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Roth American Funds %403B	Great American 457 Plan	Garnishment	Inactive Employee	Reimb Account	Correction Section 125/Annuity	Epay Dd - Clearing Account	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 222	\$ 1,665	\$ -	\$ 510	\$ -	\$ 21,575,932
Receipts:								
Local sources	-	-	-	-	-	-	-	15,998,862
Intermediate sources	-	-	-	-	-	-	-	1,718,350
State sources	-	-	-	-	-	-	-	26,050,379
Federal sources	-	-	-	-	-	-	-	6,013,093
Other receipts	1,806	1,850	12,158	-	-	-	1,517,029	7,095,386
Total receipts	1,806	1,850	12,158	-	-	-	1,517,029	56,876,070
Disbursements:								
Instruction	-	-	-	-	-	-	-	18,831,635
Support services	-	-	-	-	-	-	-	17,770,599
Noninstructional services	-	-	-	-	-	-	-	3,245,302
Facilities acquisition and construction	-	-	-	-	-	-	-	2,659,182
Debt services	-	-	-	-	-	-	-	4,695,507
Nonprogrammed charges	1,806	1,850	12,158	-	-	-	1,517,029	9,935,320
Total disbursements	1,806	1,850	12,158	-	-	-	1,517,029	57,137,545
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	(261,475)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	1,000,000
Sale of capital assets	-	-	-	-	-	-	-	20,286
Transfers in	-	-	-	-	-	-	-	2,853,185
Transfers out	-	-	-	-	-	-	-	(2,853,184)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,020,287
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	-	-	758,812
Cash and investments - ending	\$ -	\$ -	\$ 222	\$ 1,665	\$ -	\$ 510	\$ -	\$ 22,334,744

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 654,228</u>	<u>\$ 1,197,401</u>

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
South Harrison 2000 School Building Corporation	Series 2017 - Refunding of Bonds for Renovations/ Expansions of Multiple Schools	\$ 2,727,631	04/19/17	01/15/26
South Harrison 2000 School Building Corporation	Series 2024 - Bonds for Renovations/Expansions of Multiple Schools, Ancillary Buildings and Athletic Facilities	<u>1,021,000</u>	05/15/24	01/15/44
Total of annual lease payments		<u>\$ 3,748,631</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
General Obligation Bonds		Construction/Remodeling	\$ 715,000	\$ 500,000
Totals			<u>\$ 715,000</u>	<u>\$ 500,000</u>

OTHER REPORTS

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