

**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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

DEKALB COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

03/10/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Stephen W. Snider Brandon Penrod Mark Rohm	07-01-22 to 03-31-23 04-01-23 to 09-30-23 10-01-23 to 06-30-25
Superintendent of Schools	Steven Teders	07-01-22 to 06-30-25
President of the School Board	Heather M. Krebs Greg Lantz Valorie Armstrong	07-01-22 to 12-31-22 01-01-23 to 12-31-23 01-01-24 to 12-31-25



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE DEKALB COUNTY CENTRAL UNITED
SCHOOL DISTRICT, DEKALB COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2025, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 24, 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.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 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	\$ 1,944,094	\$ 26,704,171	\$ 24,672,772	\$ (540,000)	\$ 3,435,493	\$ 27,935,897	\$ 25,027,726	\$ (588,878)	\$ 5,754,786
Debt Service	1,819,975	5,193,668	5,451,800	-	1,561,843	5,188,487	6,681,005	-	69,325
Operations	4,347,103	9,261,921	9,284,360	500,000	4,824,664	9,650,417	9,182,305	500,000	5,792,776
Rainy Day	1,290,402	-	-	-	1,290,402	-	-	-	1,290,402
Retire/Severance Bond	1,251,561	-	-	-	1,251,561	-	-	-	1,251,561
Post Retire/Sev Future Benefit	99,640	-	-	-	99,640	-	-	-	99,640
Construction	3,350	24,996	22,351	-	5,995	24,996	22,351	-	8,640
2018 GO Bond	18,780	-	16,309	-	2,471	-	-	-	2,471
2019 GO Bonds - JRW Project	317,321	-	14,531	-	302,790	-	30,490	-	272,300
Construction DMS 2021 Bond	4,116,420	71,239	3,031,627	-	1,156,032	30,324	693,474	-	492,882
Food Service	742,970	3,025,551	2,928,248	-	840,273	2,586,390	2,611,367	-	815,296
Curricular Materials	770,557	437,239	534,394	-	673,402	570,416	724,410	-	519,408
Self Insurance	2,580,790	5,222,608	4,866,912	-	2,936,486	5,238,224	4,405,577	#REF!	#REF!
Prek	407,732	797,357	604,244	(18,524)	582,321	561,795	647,103	-	497,013
Summer Literacy	16,845	-	-	-	16,845	-	-	-	16,845
Energy Savings Program	4,960	-	-	-	4,960	-	-	-	4,960
Noble REMC Recycling Program	1,500	-	-	-	1,500	-	1,500	-	-
Drug Free Dekalb County	1,000	2,500	2,319	-	1,181	-	1,300	-	(119)
Homebound HP	15,728	-	-	-	15,728	-	-	-	15,728
PLTW DHS Grant	120	-	-	-	120	-	-	-	120
PNC Robotics Program	1,285	5,000	1,976	-	4,309	-	3,029	-	1,280
Summer Of E-Learning	722	-	722	-	-	-	-	-	-
Deep Dive Grant - Region 8	2,000	-	-	-	2,000	-	-	-	2,000
DMS Sensory Grant	-	1,600	2,609	-	(1,009)	1,009	-	-	-
Comm Found Prek Math Grant	-	3,500	3,755	-	(255)	-	-	-	(255)
James Found - DHS Music	-	-	1,000	-	(1,000)	1,000	-	-	-
PLTW DHS Computer Science	-	2,400	-	-	2,400	-	2,400	-	-
Paths To Quality	-	-	-	8,354	8,354	1,500	2,397	-	7,457
Capacity Prek Grant	-	-	-	10,170	10,170	-	811	-	9,359
Tech Repair Lenovo	12,267	-	-	-	12,267	243,750	243,750	-	12,267
Talent Initiative New T	190	-	-	-	190	-	-	-	190
United Way Bowen Grant	3,510	-	3,150	-	360	-	360	-	-
United Way Early Ed Grant	13,140	-	-	-	13,140	-	-	-	13,140
MCK EC Clubs	938	-	-	-	938	-	-	-	938
United Way Kinder Camp 2019	4,209	-	4,209	-	-	25,008	16,052	-	8,956
Lutheran Sources Of Str	615	-	578	-	37	-	(30)	-	67
United Way High In Plain Sight	940	-	940	-	-	-	-	-	-
Safe Haven Grant	(21,432)	82,509	70,222	-	(9,145)	93,330	94,100	-	(9,915)
Early Intervention 2014	189	-	-	-	189	-	-	-	189
Adult Alternative Cont Education	5,270	34,125	163,179	40,000	(83,784)	22,877	126,173	88,878	(98,202)
Extra Curricular Fund	17,590	101,662	100,781	-	18,471	108,043	98,414	-	28,100
Summer Literacy Institute	-	-	-	-	-	698,817	764,248	-	(65,431)
WTL 2023 ATG-Yoder	-	-	-	-	-	500	492	-	8
FFA Lilly Grant Agricultural Ed	-	-	-	-	-	9,013	4,800	-	4,213
Other Local Grant	-	-	-	-	-	24,545	-	-	24,545
Formative Assessment Grant	11,854	39,773	11,855	-	39,772	42,568	33,420	-	48,920
Early Literacy Achievement Grant	-	-	-	-	-	17,229	17,413	-	(184)

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 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
STEM Acceleration 6.0	-	47,540	47,878	-	(338)	2,460	2,122	-	-
2022-2023 STEM Integration Grant	-	-	43,245	-	(43,245)	50,000	6,755	-	-
2023-2024 STEM Integration Grant	-	-	-	-	-	57,049	73,003	-	(15,954)
Early Intervention Grant 2022	-	10,640	10,640	-	-	-	-	-	-
2023-24 Digital Learning Grant	-	-	-	-	-	35,198	35,198	-	-
NESP 2021-22	1,833	-	1,833	-	-	-	-	-	-
NESP 2022-23	-	14,552	14,552	-	-	-	-	-	-
FY24 Figital Coach Mini Grant	-	-	-	-	-	5,115	9,912	-	(4,797)
Career And Tech Performance Grant	85,250	1,210	-	-	86,460	1,249	-	-	87,709
Teacher Appreciation Grant	-	130,049	125,535	-	4,514	127,597	123,155	-	8,956
High Ability	6,524	37,973	33,647	-	10,850	48,502	49,488	-	9,864
State Connectivity Grant	-	12,222	-	-	12,222	86,464	-	-	98,686
Summer Of Learning Grant 2022	(14,601)	(268)	(14,869)	-	-	-	-	-	-
Title I 2021-22	(35,570)	102,229	66,659	-	-	-	-	-	-
Title I 2022-23	-	330,603	357,224	-	(26,621)	166,372	139,751	-	-
Title I 2023-24	-	-	-	-	-	277,765	385,112	-	(107,347)
Title IV 2020-21	(14,574)	14,574	-	-	-	-	(269)	-	269
Title IV 2021-22	(886)	24,982	28,420	-	(4,324)	4,324	2,312	-	(2,312)
Title IV 2022-23	-	-	265	-	(265)	-	(265)	-	-
Medicaid Reimbursement - Federal	-	14,710	-	-	14,710	24,849	5,700	-	33,859
Title II 2020-21	(6,467)	21,380	14,913	-	-	-	-	-	-
Title II 2021-22	(6,651)	66,392	72,571	-	(12,830)	36,558	23,728	-	-
Title II 2022-23	-	13,857	14,357	-	(500)	12,525	95,083	-	(83,058)
Title II 2023-24	-	-	-	-	-	-	47,390	-	(47,390)
Title III 2020-22	-	3,687	3,687	-	-	-	-	-	-
Title III 2021-23	-	2,656	4,194	-	(1,538)	2,680	1,142	-	-
Title III 2022-24	-	-	650	-	(650)	-	(103)	-	(547)
Title III 2023-25	-	-	-	-	-	-	1,210	-	(1,210)
Explore Experience Engage (3E)	-	136,326	143,627	-	(7,301)	206,566	250,123	-	(50,858)
ARP-HCY II Grant	-	12,568	15,875	-	(3,307)	12,489	9,182	-	-
ESSER III	(55,235)	224,076	268,123	-	(99,282)	598,308	749,020	-	(249,994)
ESSER II	(39,305)	698,256	717,126	-	(58,175)	205,586	147,411	-	-
GEER Grant	(29,920)	38,051	8,131	-	-	-	-	-	-
CARES Act	(26,273)	26,273	-	-	-	-	-	-	-
Treasurer's Clearing	169,141	30,573,842	30,565,663	-	177,320	31,404,159	31,408,235	-	173,244
Technology Warranty Program	19,510	78,395	36,953	-	60,952	37,285	4,748	-	93,489
Prepaid Food	57,529	869,006	880,955	-	45,580	931,151	909,375	-	67,356
In & Out Clearing	(7,840)	45,993	43,316	-	(5,163)	44,322	48,827	-	(9,668)
K-12 Robotics Competition Grant	-	-	-	-	-	4,675	4,675	-	-
Noble REMC CME Outdoor Equipment	-	-	-	-	-	2,500	-	-	2,500
Program Reward Credits	-	-	-	-	-	3,025	-	-	3,025
Totals	\$ 19,906,600	\$ 84,563,593	\$ 85,300,013	\$ -	\$ 19,170,180	\$ 87,464,908	\$ 85,968,457	\$ -	\$ 20,666,631

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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.

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

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

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

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Negative Receipts and Disbursements*

The financial statement contains some immaterial receipts and disbursements which appear as negative entries. This is a result of correcting posting errors within the dual entry software.

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. Negative balances in non-grant funds are a result of timing or corrections of posting errors within the dual entry software. Negative balances in grant funds are due primarily to the time lapse between when expenditures are made by the School Corporation and when reimbursements are received from the grantor agency.

Note 9. *Holding Corporations*

The School Corporation has entered into a capital lease with the Dekalb County Central 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 \$2,224,000 and \$2,786,000, respectively.

The School Corporation has entered into a capital lease with the Dekalb McKenney-Harrison 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 \$2,136,000 and \$3,160,848, respectively. This lease obligation was paid in full during the audit period.

Note 10. *Subsequent Events*

The School Corporation entered into a lease agreement with the Dekalb County Central School Building Corporation for a 2024 First Mortgage Bond for \$15,315,000. The proceeds of the Bond will be used for facility improvements to the Dekalb High School, the Dekalb Middle School, the McKenney-Harrison Elementary, the James R. Watson Elementary, and the County Meadow Elementary.

Note 11. *Other Postemployment Benefits*

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

OTHER INFORMATION

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 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	Rainy Day	Retire/Severance Bond	Post Retire/Sev Future Benefit	Construction	2018 GO Bond	2019 GO Bonds - JRW Project
Cash and investments - beginning	\$ 1,944,094	\$ 1,819,975	\$ 4,347,103	\$ 1,290,402	\$ 1,251,561	\$ 99,640	\$ 3,350	\$ 18,780	\$ 317,321
Receipts:									
Local sources	646,126	5,193,668	9,257,488	-	-	-	24,996	-	-
Intermediate sources	-	-	113	-	-	-	-	-	-
State sources	26,058,045	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	4,320	-	-	-	-	-	-
Total receipts	26,704,171	5,193,668	9,261,921	-	-	-	24,996	-	-
Disbursements:									
Instruction	18,025,636	-	-	-	-	-	-	-	-
Support services	6,102,731	-	8,306,466	-	-	-	-	16,309	750
Noninstructional services	544,405	-	11,631	-	-	-	-	-	-
Facilities acquisition and construction	-	-	409,807	-	-	-	-	-	13,781
Debt services	-	5,451,800	556,456	-	-	-	22,351	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	24,672,772	5,451,800	9,284,360	-	-	-	22,351	16,309	14,531
Excess (deficiency) of receipts over (under) disbursements	2,031,399	(258,132)	(22,439)	-	-	-	2,645	(16,309)	(14,531)
Other financing sources (uses):									
Transfers in	-	-	500,000	-	-	-	-	-	-
Transfers out	(540,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(540,000)	-	500,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	1,491,399	(258,132)	477,561	-	-	-	2,645	(16,309)	(14,531)
Cash and investments - ending	\$ 3,435,493	\$ 1,561,843	\$ 4,824,664	\$ 1,290,402	\$ 1,251,561	\$ 99,640	\$ 5,995	\$ 2,471	\$ 302,790

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Construction DMS 2021 Bond	Food Service	Curricular Materials	Self Insurance	Prek	Summer Literacy	Energy Savings Program	Noble REMC Recycling Program	Drug Free DeKalb County
Cash and investments - beginning	\$ 4,116,420	\$ 742,970	\$ 770,557	\$ 2,580,790	\$ 407,732	\$ 16,845	\$ 4,960	\$ 1,500	\$ 1,000
Receipts:									
Local sources	71,239	1,039,645	315,000	5,222,608	797,357	-	-	-	2,500
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	19,983	122,239	-	-	-	-	-	-
Federal sources	-	1,962,918	-	-	-	-	-	-	-
Other receipts	-	3,005	-	-	-	-	-	-	-
Total receipts	<u>71,239</u>	<u>3,025,551</u>	<u>437,239</u>	<u>5,222,608</u>	<u>797,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
Disbursements:									
Instruction	-	-	-	-	604,064	-	-	-	2,319
Support services	18,350	-	534,394	40,253	180	-	-	-	-
Noninstructional services	-	2,654,393	-	-	-	-	-	-	-
Facilities acquisition and construction	3,013,277	273,855	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	4,826,659	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>3,031,627</u>	<u>2,928,248</u>	<u>534,394</u>	<u>4,866,912</u>	<u>604,244</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,319</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,960,388)</u>	<u>97,303</u>	<u>(97,155)</u>	<u>355,696</u>	<u>193,113</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>181</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(18,524)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,524)</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>(2,960,388)</u>	<u>97,303</u>	<u>(97,155)</u>	<u>355,696</u>	<u>174,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>181</u>
Cash and investments - ending	<u>\$ 1,156,032</u>	<u>\$ 840,273</u>	<u>\$ 673,402</u>	<u>\$ 2,936,486</u>	<u>\$ 582,321</u>	<u>\$ 16,845</u>	<u>\$ 4,960</u>	<u>\$ 1,500</u>	<u>\$ 1,181</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Homebound HP	PLTW DHS Grant	PNC Robotics Program	Summer Of E-Learning	Deep Dive Grant - Region 8	DMS Sensory Grant	Comm Found Prek Math Grant	James Found - DHS Music	PLTW DHS Computer Science
Cash and investments - beginning	\$ 15,728	\$ 120	\$ 1,285	\$ 722	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	5,000	-	-	1,600	3,500	-	2,400
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	5,000	-	-	1,600	3,500	-	2,400
Disbursements:									
Instruction	-	-	1,836	156	-	2,609	3,755	1,000	-
Support services	-	-	140	566	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,976	722	-	2,609	3,755	1,000	-
Excess (deficiency) of receipts over (under) disbursements	-	-	3,024	(722)	-	(1,009)	(255)	(1,000)	2,400
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	3,024	(722)	-	(1,009)	(255)	(1,000)	2,400
Cash and investments - ending	\$ 15,728	\$ 120	\$ 4,309	\$ -	\$ 2,000	\$ (1,009)	\$ (255)	\$ (1,000)	\$ 2,400

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Paths To Quality	Capacity Prek Grant	Tech Repair Lenovo	Talent Initiative New T	United Way Bowen Grant	United Way Early Ed Grant	MCK EC Clubs	United Way Kinder Camp 2019	Lutheran Sources Of Str
Cash and investments - beginning	\$ -	\$ -	\$ 12,267	\$ 190	\$ 3,510	\$ 13,140	\$ 938	\$ 4,209	\$ 615
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	4,209	578
Support services	-	-	-	-	3,150	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	3,150	-	-	4,209	578
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(3,150)	-	-	(4,209)	(578)
Other financing sources (uses):									
Transfers in	8,354	10,170	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	8,354	10,170	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	8,354	10,170	-	-	(3,150)	-	-	(4,209)	(578)
Cash and investments - ending	\$ 8,354	\$ 10,170	\$ 12,267	\$ 190	\$ 360	\$ 13,140	\$ 938	\$ -	\$ 37

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	United Way High In Plain Sight	Safe Haven Grant	Early Intervention 2014	Adult Alternative Cont Education	Extra Curricular Fund	Summer Literacy Institute	WTL 2023 ATG- Yoder	FFA Lilly Grant Agricultural Ed	Other Local Grant
Cash and investments - beginning	\$ 940	\$ (21,432)	\$ 189	\$ 5,270	\$ 17,590	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	101,662	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	82,509	-	34,125	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	82,509	-	34,125	101,662	-	-	-	-
Disbursements:									
Instruction	-	-	-	163,179	26,769	-	-	-	-
Support services	940	70,222	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	74,012	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	940	70,222	-	163,179	100,781	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(940)	12,287	-	(129,054)	881	-	-	-	-
Other financing sources (uses):									
Transfers in	-	-	-	40,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	40,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(940)	12,287	-	(89,054)	881	-	-	-	-
Cash and investments - ending	\$ -	\$ (9,145)	\$ 189	\$ (83,784)	\$ 18,471	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Formative Assessment Grant	Early Literacy Achievement Grant	STEM Acceleration 6.0	2022-2023 STEM Integration Grant	2023-2024 STEM Integration Grant	Early Intervention Grant 2022	2023-24 Digital Learning Grant	NESP 2021-22
Cash and investments - beginning	\$ 11,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,833
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	39,773	-	47,540	-	-	10,640	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	39,773	-	47,540	-	-	10,640	-	-
Disbursements:								
Instruction	-	-	-	43,245	-	10,640	-	1,277
Support services	11,855	-	47,878	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	556
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	11,855	-	47,878	43,245	-	10,640	-	1,833
Excess (deficiency) of receipts over (under) disbursements	27,918	-	(338)	(43,245)	-	-	-	(1,833)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	27,918	-	(338)	(43,245)	-	-	-	(1,833)
Cash and investments - ending	\$ 39,772	\$ -	\$ (338)	\$ (43,245)	\$ -	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	NESP 2022-23	FY24 Digital Coach Mini Grant	Career And Tech Performance Grant	Teacher Appreciation Grant	High Ability	State Connectivity Grant	Summer Of Learning Grant 2022	Title I 2021-22	Title I 2022-23
Cash and investments - beginning	\$ -	\$ -	\$ 85,250	\$ -	\$ 6,524	\$ -	\$ (14,601)	\$ (35,570)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	14,552	-	1,210	130,049	37,973	12,222	(268)	-	-
Federal sources	-	-	-	-	-	-	-	102,229	330,603
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	14,552	-	1,210	130,049	37,973	12,222	(268)	102,229	330,603
Disbursements:									
Instruction	-	-	-	113,439	-	-	-	14,530	77,965
Support services	14,552	-	-	12,096	33,647	-	(14,869)	48,274	278,895
Noninstructional services	-	-	-	-	-	-	-	3,855	364
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	14,552	-	-	125,535	33,647	-	(14,869)	66,659	357,224
Excess (deficiency) of receipts over (under) disbursements	-	-	1,210	4,514	4,326	12,222	14,601	35,570	(26,621)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	1,210	4,514	4,326	12,222	14,601	35,570	(26,621)
Cash and investments - ending	\$ -	\$ -	\$ 86,460	\$ 4,514	\$ 10,850	\$ 12,222	\$ -	\$ -	\$ (26,621)

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2023

	Title I 2023-24	Title IV 2020-21	Title IV 2021-22	Title IV 2022-23	Medicaid Reimbursement - Federal	Title II 2020-21	Title II 2021-22	Title II 2022-23	Title II 2023-24
Cash and investments - beginning	\$ -	\$ (14,574)	\$ (886)	\$ -	\$ -	\$ (6,467)	\$ (6,651)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	14,574	24,982	-	14,710	21,380	66,392	13,857	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	14,574	24,982	-	14,710	21,380	66,392	13,857	-
Disbursements:									
Instruction	-	-	6,597	226	-	11,872	12,605	-	-
Support services	-	-	21,823	39	-	3,041	59,966	14,357	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	28,420	265	-	14,913	72,571	14,357	-
Excess (deficiency) of receipts over (under) disbursements	-	14,574	(3,438)	(265)	14,710	6,467	(6,179)	(500)	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	14,574	(3,438)	(265)	14,710	6,467	(6,179)	(500)	-
Cash and investments - ending	\$ -	\$ -	\$ (4,324)	\$ (265)	\$ 14,710	\$ -	\$ (12,830)	\$ (500)	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Title III 2020-22	Title III 2021-23	Title III 2022-24	Title III 2023-25	Explore Experience Engage (3E)	ARP-HCY II Grant	ESSER III	ESSER II	GEER Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,235)	\$ (39,305)	\$ (29,920)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	3,687	2,656	-	-	136,326	12,568	224,076	698,256	38,051
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>3,687</u>	<u>2,656</u>	<u>-</u>	<u>-</u>	<u>136,326</u>	<u>12,568</u>	<u>224,076</u>	<u>698,256</u>	<u>38,051</u>
Disbursements:									
Instruction	1,328	605	-	-	135,369	-	232,850	391,031	-
Support services	2,359	2,496	650	-	8,258	15,875	35,273	326,095	8,131
Noninstructional services	-	1,093	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>3,687</u>	<u>4,194</u>	<u>650</u>	<u>-</u>	<u>143,627</u>	<u>15,875</u>	<u>268,123</u>	<u>717,126</u>	<u>8,131</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(1,538)</u>	<u>(650)</u>	<u>-</u>	<u>(7,301)</u>	<u>(3,307)</u>	<u>(44,047)</u>	<u>(18,870)</u>	<u>29,920</u>
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>-</u>	<u>(1,538)</u>	<u>(650)</u>	<u>-</u>	<u>(7,301)</u>	<u>(3,307)</u>	<u>(44,047)</u>	<u>(18,870)</u>	<u>29,920</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (1,538)</u>	<u>\$ (650)</u>	<u>\$ -</u>	<u>\$ (7,301)</u>	<u>\$ (3,307)</u>	<u>\$ (99,282)</u>	<u>\$ (58,175)</u>	<u>\$ -</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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 For the Year Ended June 30, 2023

	CARES Act	Treasurer's Clearing	Technology Warranty Program	Prepaid Food	In & Out Clearing	K-12 Robotics Competition Grant	Noble REMC CME Outdoor Equipment	Program Reward Credits	Totals
Cash and investments - beginning	\$ (26,273)	\$ 169,141	\$ 19,510	\$ 57,529	\$ (7,840)	\$ -	\$ -	\$ -	\$ 19,906,600
Receipts:									
Local sources	-	-	-	-	-	-	-	-	22,684,789
Intermediate sources	-	-	-	-	-	-	-	-	113
State sources	-	-	-	-	-	-	-	-	26,610,592
Federal sources	26,273	-	-	-	-	-	-	-	3,693,538
Other receipts	-	30,573,842	78,395	869,006	45,993	-	-	-	31,574,561
Total receipts	26,273	30,573,842	78,395	869,006	45,993	-	-	-	84,563,593
Disbursements:									
Instruction	26,571	-	-	-	-	-	-	-	19,916,260
Support services	(26,571)	-	-	-	-	-	-	-	15,998,571
Noninstructional services	-	-	-	-	-	-	-	-	3,290,309
Facilities acquisition and construction	-	-	-	-	-	-	-	-	3,710,720
Debt services	-	-	-	-	-	-	-	-	6,030,607
Nonprogrammed charges	-	-	-	-	-	-	-	-	4,826,659
Interfund loans	-	30,565,663	36,953	880,955	43,316	-	-	-	31,526,887
Total disbursements	-	30,565,663	36,953	880,955	43,316	-	-	-	85,300,013
Excess (deficiency) of receipts over (under) disbursements	26,273	8,179	41,442	(11,949)	2,677	-	-	-	(736,420)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	558,524
Transfers out	-	-	-	-	-	-	-	-	(558,524)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	26,273	8,179	41,442	(11,949)	2,677	-	-	-	(736,420)
Cash and investments - ending	\$ -	\$ 177,320	\$ 60,952	\$ 45,580	\$ (5,163)	\$ -	\$ -	\$ -	\$ 19,170,180

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Education	Debt Service	Operations	Rainy Day	Retire/Severance Bond	Post Retire/Sev Future Benefit	Construction	2018 GO Bond	2019 GO Bonds - JRW Project
Cash and investments - beginning	\$ 3,435,493	\$ 1,561,843	\$ 4,824,664	\$ 1,290,402	\$ 1,251,561	\$ 99,640	\$ 5,995	\$ 2,471	\$ 302,790
Receipts:									
Local sources	646,127	5,188,487	9,646,097	-	-	-	24,996	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	27,289,770	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	4,320	-	-	-	-	-	-
Total receipts	27,935,897	5,188,487	9,650,417	-	-	-	24,996	-	-
Disbursements:									
Instruction	18,009,688	-	-	-	-	-	-	-	-
Support services	6,473,633	-	8,306,466	-	-	-	-	-	750
Noninstructional services	544,405	-	11,631	-	-	-	-	-	-
Facilities acquisition and construction	-	-	307,752	-	-	-	-	-	29,740
Debt services	-	6,681,005	556,456	-	-	-	22,351	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	25,027,726	6,681,005	9,182,305	-	-	-	22,351	-	30,490
Excess (deficiency) of receipts over (under) disbursements	2,908,171	(1,492,518)	468,112	-	-	-	2,645	-	(30,490)
Other financing sources (uses):									
Transfers in	-	-	500,000	-	-	-	-	-	-
Transfers out	(588,878)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(588,878)	-	500,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	2,319,293	(1,492,518)	968,112	-	-	-	2,645	-	(30,490)
Cash and investments - ending	\$ 5,754,786	\$ 69,325	\$ 5,792,776	\$ 1,290,402	\$ 1,251,561	\$ 99,640	\$ 8,640	\$ 2,471	\$ 272,300

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Construction DMS 2021 Bond	Food Service	Curricular Materials	Self Insurance	Prek	Summer Literacy	Energy Savings Program	Noble REMC Recycling Program	Drug Free DeKalb County
Cash and investments - beginning	\$ 1,156,032	\$ 840,273	\$ 673,402	\$ 2,936,486	\$ 582,321	\$ 16,845	\$ 4,960	\$ 1,500	\$ 1,181
Receipts:									
Local sources	30,324	600,484	448,177	5,238,224	561,795	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	19,983	122,239	-	-	-	-	-	-
Federal sources	-	1,962,918	-	-	-	-	-	-	-
Other receipts	-	3,005	-	-	-	-	-	-	-
Total receipts	30,324	2,586,390	570,416	5,238,224	561,795	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	646,923	-	-	-	1,300
Support services	18,350	-	724,410	40,253	180	-	-	-	-
Noninstructional services	-	2,337,512	-	-	-	-	-	-	-
Facilities acquisition and construction	675,124	273,855	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	4,365,324	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	1,500	-
Total disbursements	693,474	2,611,367	724,410	4,405,577	647,103	-	-	1,500	1,300
Excess (deficiency) of receipts over (under) disbursements	(663,150)	(24,977)	(153,994)	832,647	(85,308)	-	-	(1,500)	(1,300)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(663,150)	(24,977)	(153,994)	832,647	(85,308)	-	-	(1,500)	(1,300)
Cash and investments - ending	\$ 492,882	\$ 815,296	\$ 519,408	\$ 3,769,133	\$ 497,013	\$ 16,845	\$ 4,960	\$ -	\$ (119)

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Homebound HP	PLTW DHS Grant	PNC Robotics Program	Summer Of E-Learning	Deep Dive Grant - Region 8	DMS Sensory Grant	Comm Found Prek Math Grant	James Found - DHS Music	PLTW DHS Computer Science
Cash and investments - beginning	\$ 15,728	\$ 120	\$ 4,309	\$ -	\$ 2,000	\$ (1,009)	\$ (255)	\$ (1,000)	\$ 2,400
Receipts:									
Local sources	-	-	-	-	-	1,009	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,000	-
Total receipts	-	-	-	-	-	1,009	-	1,000	-
Disbursements:									
Instruction	-	-	2,889	156	-	-	-	-	-
Support services	-	-	140	(156)	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	2,400
Total disbursements	-	-	3,029	-	-	-	-	-	2,400
Excess (deficiency) of receipts over (under) disbursements	-	-	(3,029)	-	-	1,009	-	1,000	(2,400)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(3,029)	-	-	1,009	-	1,000	(2,400)
Cash and investments - ending	\$ 15,728	\$ 120	\$ 1,280	\$ -	\$ 2,000	\$ -	\$ (255)	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Paths To Quality	Capacity Prek Grant	Tech Repair Lenovo	Talent Initiative New T	United Way Bowen Grant	United Way Early Ed Grant	MCK EC Clubs	United Way Kinder Camp 2019	Lutheran Sources Of Str
Cash and investments - beginning	\$ 8,354	\$ 10,170	\$ 12,267	\$ 190	\$ 360	\$ 13,140	\$ 938	\$ -	\$ 37
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	1,500	-	243,750	-	-	-	-	25,008	-
Total receipts	1,500	-	243,750	-	-	-	-	25,008	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	16,052	(30)
Support services	-	-	-	-	360	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	2,397	811	243,750	-	-	-	-	-	-
Total disbursements	2,397	811	243,750	-	360	-	-	16,052	(30)
Excess (deficiency) of receipts over (under) disbursements	(897)	(811)	-	-	(360)	-	-	8,956	30
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(897)	(811)	-	-	(360)	-	-	8,956	30
Cash and investments - ending	\$ 7,457	\$ 9,359	\$ 12,267	\$ 190	\$ -	\$ 13,140	\$ 938	\$ 8,956	\$ 67

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	United Way High In Plain Sight	Safe Haven Grant	Early Intervention 2014	Adult Alternative Cont Education	Extra Curricular Fund	Summer Literacy Institute	WTL 2023 ATG- Yoder	FFA Lilly Grant Agricultural Ed	Other Local Grant
Cash and investments - beginning	\$ -	\$ (9,145)	\$ 189	\$ (83,784)	\$ 18,471	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	108,043	-	-	-	-
Intermediate sources	-	-	-	112	-	-	-	-	-
State sources	-	93,330	-	22,765	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	698,817	500	9,013	24,545
Total receipts	-	93,330	-	22,877	108,043	698,817	500	9,013	24,545
Disbursements:									
Instruction	-	-	-	126,173	24,402	-	-	-	-
Support services	-	94,100	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	74,012	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	764,248	492	4,800	-
Total disbursements	-	94,100	-	126,173	98,414	764,248	492	4,800	-
Excess (deficiency) of receipts over (under) disbursements	-	(770)	-	(103,296)	9,629	(65,431)	8	4,213	24,545
Other financing sources (uses):									
Transfers in	-	-	-	88,878	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	88,878	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(770)	-	(14,418)	9,629	(65,431)	8	4,213	24,545
Cash and investments - ending	\$ -	\$ (9,915)	\$ 189	\$ (98,202)	\$ 28,100	\$ (65,431)	\$ 8	\$ 4,213	\$ 24,545

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
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	Formative Assessment Grant	Early Literacy Achievement Grant	STEM Acceleration 6.0	2022-2023 STEM Integration Grant	2023-2024 STEM Integration Grant	Early Intervention Grant 2022	2023-24 Digital Learning Grant	NESP 2021-22
Cash and investments - beginning	\$ 39,772	\$ -	\$ (338)	\$ (43,245)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	42,568	-	2,460	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	17,229	-	50,000	57,049	-	35,198	-
Total receipts	42,568	17,229	2,460	50,000	57,049	-	35,198	-
Disbursements:								
Instruction	-	-	-	6,755	-	-	-	-
Support services	33,420	-	2,122	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	17,413	-	-	73,003	-	35,198	-
Total disbursements	33,420	17,413	2,122	6,755	73,003	-	35,198	-
Excess (deficiency) of receipts over (under) disbursements	9,148	(184)	338	43,245	(15,954)	-	-	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	9,148	(184)	338	43,245	(15,954)	-	-	-
Cash and investments - ending	\$ 48,920	\$ (184)	\$ -	\$ -	\$ (15,954)	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	NESP 2022-23	FY24 Digital Coach Mini Grant	Career And Tech Performance Grant	Teacher Appreciation Grant	High Ability	State Connectivity Grant	Summer Of Learning Grant 2022	Title I 2021-22	Title I 2022-23
Cash and investments - beginning	\$ -	\$ -	\$ 86,460	\$ 4,514	\$ 10,850	\$ 12,222	\$ -	\$ -	\$ (26,621)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	1,249	127,597	48,502	86,464	-	-	-
Federal sources	-	-	-	-	-	-	-	-	166,372
Other receipts	-	5,115	-	-	-	-	-	-	-
Total receipts	-	5,115	1,249	127,597	48,502	86,464	-	-	166,372
Disbursements:									
Instruction	-	-	-	113,278	-	-	-	-	77,965
Support services	-	-	-	9,877	49,488	-	-	-	61,421
Noninstructional services	-	-	-	-	-	-	-	-	365
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	9,912	-	-	-	-	-	-	-
Total disbursements	-	9,912	-	123,155	49,488	-	-	-	139,751
Excess (deficiency) of receipts over (under) disbursements	-	(4,797)	1,249	4,442	(986)	86,464	-	-	26,621
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(4,797)	1,249	4,442	(986)	86,464	-	-	26,621
Cash and investments - ending	\$ -	\$ (4,797)	\$ 87,709	\$ 8,956	\$ 9,864	\$ 98,686	\$ -	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Title I 2023-24	Title IV 2020-21	Title IV 2021-22	Title IV 2022-23	Medicaid Reimbursement - Federal	Title II 2020-21	Title II 2021-22	Title II 2022-23	Title II 2023-24
Cash and investments - beginning	\$ -	\$ -	\$ (4,324)	\$ (265)	\$ 14,710	\$ -	\$ (12,830)	\$ (500)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	4,324	-	24,849	-	36,558	12,525	-
Other receipts	277,765	-	-	-	-	-	-	-	-
Total receipts	277,765	-	4,324	-	24,849	-	36,558	12,525	-
Disbursements:									
Instruction	-	-	6,597	(304)	-	(3,041)	12,605	-	-
Support services	-	-	(4,285)	39	-	3,041	11,123	95,083	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	385,112	(269)	-	-	5,700	-	-	-	47,390
Total disbursements	385,112	(269)	2,312	(265)	5,700	-	23,728	95,083	47,390
Excess (deficiency) of receipts over (under) disbursements	(107,347)	269	2,012	265	19,149	-	12,830	(82,558)	(47,390)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(107,347)	269	2,012	265	19,149	-	12,830	(82,558)	(47,390)
Cash and investments - ending	\$ (107,347)	\$ 269	\$ (2,312)	\$ -	\$ 33,859	\$ -	\$ -	\$ (83,058)	\$ (47,390)

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Title III 2020-22	Title III 2021-23	Title III 2022-24	Title III 2023-25	Explore Experience Engage (3E)	ARP-HCY II Grant	ESSER III	ESSER II	GEER Grant
Cash and investments - beginning	\$ -	\$ (1,538)	\$ (650)	\$ -	\$ (7,301)	\$ (3,307)	\$ (99,282)	\$ (58,175)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	2,680	-	-	206,566	12,489	598,308	205,586	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,680	-	-	206,566	12,489	598,308	205,586	-
Disbursements:									
Instruction	-	(2,448)	-	-	241,865	-	713,747	(178,685)	-
Support services	-	2,497	(103)	-	8,258	9,182	35,273	326,096	-
Noninstructional services	-	1,093	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	1,210	-	-	-	-	-
Total disbursements	-	1,142	(103)	1,210	250,123	9,182	749,020	147,411	-
Excess (deficiency) of receipts over (under) disbursements	-	1,538	103	(1,210)	(43,557)	3,307	(150,712)	58,175	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	1,538	103	(1,210)	(43,557)	3,307	(150,712)	58,175	-
Cash and investments - ending	\$ -	\$ -	\$ (547)	\$ (1,210)	\$ (50,858)	\$ -	\$ (249,994)	\$ -	\$ -

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	CARES Act	Treasurer's Clearing	Technology Warranty Program	Prepaid Food	In & Out Clearing	K-12 Robotics Competition Grant	Noble REMC CME Outdoor Equipment	Program Reward Credits	Totals
Cash and investments - beginning	\$ -	\$ 177,320	\$ 60,952	\$ 45,580	\$ (5,163)	\$ -	\$ -	\$ -	\$ 19,170,180
Receipts:									
Local sources	-	-	-	-	-	-	-	-	22,493,763
Intermediate sources	-	-	-	-	-	-	-	-	112
State sources	-	-	-	-	-	-	-	-	27,856,927
Federal sources	-	-	-	-	-	-	-	-	3,233,175
Other receipts	-	31,404,159	37,285	931,151	44,322	4,675	2,500	3,025	33,880,931
Total receipts	-	31,404,159	37,285	931,151	44,322	4,675	2,500	3,025	87,464,908
Disbursements:									
Instruction	26,571	-	-	-	-	-	-	-	19,842,458
Support services	(26,571)	-	-	-	-	-	-	-	16,274,447
Noninstructional services	-	-	-	-	-	-	-	-	2,969,018
Facilities acquisition and construction	-	-	-	-	-	-	-	-	1,286,471
Debt services	-	-	-	-	-	-	-	-	7,259,812
Nonprogrammed charges	-	-	-	-	-	-	-	-	4,365,324
Interfund loans	-	31,408,235	4,748	909,375	48,827	4,675	-	-	33,970,927
Total disbursements	-	31,408,235	4,748	909,375	48,827	4,675	-	-	85,968,457
Excess (deficiency) of receipts over (under) disbursements	-	(4,076)	32,537	21,776	(4,505)	-	2,500	3,025	1,496,451
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	588,878
Transfers out	-	-	-	-	-	-	-	-	(588,878)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(4,076)	32,537	21,776	(4,505)	-	2,500	3,025	1,496,451
Cash and investments - ending	\$ -	\$ 173,244	\$ 93,489	\$ 67,356	\$ (9,668)	\$ -	\$ 2,500	\$ 3,025	\$ 20,666,631



DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 303,644</u>	<u>\$ 747,063</u>

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	2023-2025 Chromebook Lease	\$ 77,283	09/15/23	09/15/25
DeKalb County Central School Building Corporation	2021 DMS & DHS Construction & Renovations Bond	1,000,000	08/17/21	01/15/29
DeKalb County Central School Building Corporation	2023 WTL/DMS/DHS/Deferred Maintenance Bond	660,000	11/01/23	01/15/31
EGAP Auburn Inc.	Alternative school rent	20,394	07/23/23	07/31/26
First Internet	Solar/LED project	72,301	01/15/19	07/15/38
Quadient Leasing	Postage Meter	2,580	07/31/22	10/31/27
Regions Leasing	School Bus Lease	556,456	11/01/19	06/30/27
Xerox	Copiers	10,652	03/30/23	03/30/27
Xerox	Copiers	2,422	07/13/23	07/13/27
US Bancorp Government Leasing and Finance	2022 Chromebook Lease	82,314	03/18/22	09/15/24
Huntington National Bank	Daktronics	22,351	02/15/22	01/31/28
Total of annual lease payments		<u>\$ 2,506,753</u>		

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2024

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

	Ending Balance
Governmental activities:	
Land	\$ 3,026,746
Buildings	78,156,965
Improvements other than buildings	4,250,401
Machinery, equipment, and vehicles	<u>10,363,851</u>
Total capital assets	<u>\$ 95,797,963</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/>.