

**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

ANDERSON COMMUNITY SCHOOL CORPORATION

MADISON 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	Kevin Brown (Vacant) Tyler Elmore	07-01-22 to 12-23-22 12-24-22 to 01-08-23 01-09-23 to 06-30-25
Superintendent of Schools	Dr. Joe Cronk	07-01-22 to 06-30-25
President of the School Board	Dr. Patrick Hill	07-01-22 to 06-30-25



Paul D. Joyce, CPA  
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# INDIANA STATE BOARD OF ACCOUNTS

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## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE ANDERSON COMMUNITY SCHOOL  
CORPORATION, MADISON COUNTY, INDIANA

### Report on the Audit of the Financial Statement

#### ***Adverse and Unmodified Opinions***

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

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

#### ***Opinion on Regulatory Basis of Accounting***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

***Responsibilities of Management for the Financial Statement***

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

***Other Information***

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 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 17, 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.

ANDERSON 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 Fund	\$ 13,185,234	\$ 55,792,241	\$ 43,364,573	\$ (11,510,267)	\$ 14,102,635	\$ 56,402,185	\$ 46,363,894	\$ (13,303,001)	\$ 10,837,925
Operating Referendum Tax Levy	2,348,495	2,472,354	2,028,587	-	2,792,262	2,616,839	430,037	-	4,979,064
Debt Service Fund # 2	62,519	9,256,152	7,566,100	(1,688,275)	64,296	10,028,807	11,736,700	1,643,597	-
Pension Debt Service Fund	109,927	2,382,421	2,479,723	-	12,625	2,050,933	2,797,345	740,685	6,898
Referendum Fund - Exempt Capital	808,278	3,094,957	3,116,500	-	786,735	3,143,173	3,114,500	-	815,408
Operations Fund	72,337	13,835,399	19,879,208	10,137,131	4,165,659	13,667,536	22,220,704	9,569,364	5,181,855
Rainy Day Fund	264,227	-	-	-	264,227	-	-	-	264,227
Retirement/Severance Bond	1,915,828	-	463,790	309,962	1,762,000	-	477,492	-	1,284,508
General Obligation Pension Bonds	9,264	-	-	-	9,264	-	-	-	9,264
Building Fund 2018	617,567	-	617,567	-	-	-	-	-	-
Refunding 2006 Bonds	-	802,058	802,058	-	-	-	-	-	-
School Lunch	1,237,094	5,653,428	4,341,749	-	2,548,773	6,447,170	7,018,699	-	1,977,244
Insurance Adjustments & Misc.	1,482	-	-	-	1,482	-	-	-	1,482
Federal Tax	-	3,280,751	3,280,751	-	-	3,834,029	3,834,029	-	-
FICA Certified	-	2,279,653	2,279,653	-	-	2,541,219	2,541,219	-	-
FICA Non-Certified	-	728,446	728,446	-	-	768,077	768,077	-	-
State Income Tax	59,271	1,139,833	1,136,756	-	62,348	1,251,168	1,209,831	-	103,685
CAGIT	37,157	715,673	713,066	-	39,764	803,438	775,965	-	67,237
ISTR	7,205	-	-	-	7,205	-	-	-	7,205
American United Life	738	4,530	4,361	-	907	2,597	2,773	-	731
Ahs Athletic Fund	-	9,864	9,816	-	48	8,076	8,085	-	39
AIG - VALIC	-	362,436	362,248	-	188	384,948	384,843	-	293
Horace Mann	9	72,387	72,112	-	284	40,019	40,019	-	284
Special Ed Excess Cost	-	127,957	127,957	-	-	54,197	54,197	-	-
Fraternal Order Of Police	-	2,000	1,202	-	798	-	-	-	798
PenServ Plan Services	-	160,088	159,883	-	205	167,680	167,680	-	205
AFT - Rep Fee & Dues	14	266,990	266,962	-	42	299,848	299,787	-	103
Principals Assoc Dues	51	463	454	-	60	-	-	-	60
Garnishments	8,047	15,611	15,453	-	8,205	26,061	26,852	-	7,414
Bonds	928	-	-	-	928	-	-	-	928
ACS Foundation	-	6,920	6,904	-	16	5,977	5,982	-	11
United Fund	-	18,953	18,850	-	103	19,327	19,313	-	117
AFT - Cope	-	1,821	1,720	-	101	1,680	1,680	-	101
Long Term Disability(1.00)	610	646	646	-	610	656	656	-	610
Life Insurance(1.00)	589	646	646	-	589	656	656	-	589
Health Ins.(1.00)	645,105	2,919,585	2,895,439	(123,398)	545,853	4,569,074	2,735,084	-	2,379,843
Dental Ins(1.00)	(79,224)	161,797	172,086	111,530	22,017	155,945	170,720	-	7,242
Child Support	3,577	18,308	17,541	-	4,344	9,020	10,316	-	3,048
HSA Account	(386)	353,179	352,047	-	746	406,937	407,797	-	(114)
Miscellaneous	869,384	637,299	496,171	-	1,010,512	319,704	381,605	-	948,611
Merrill Lynch	-	-	-	-	-	4	4	-	-
Vision Ins (1.00)	(9,534)	26,633	28,684	11,868	283	28,637	28,204	-	716
Net Payroll	-	1,324,187	1,324,187	-	-	1,690,232	1,689,534	-	698
Ex-Curr Phone	-	-	-	-	-	100	-	-	100
Food Service Distribution	-	5,309,471	5,309,471	-	-	4,035,477	4,035,477	-	-
Clemson Calculus Trip	18,166	-	4,725	-	13,441	-	4,498	-	8,943
Rube Goldberg	94	-	-	-	94	-	-	-	94
Vol Ret. Post Tax	2,026	110,264	107,039	-	5,251	148,954	144,672	-	9,533
Vol Ret. Pre-Tax	427	15,304	15,273	-	458	8,603	8,261	-	800
Curricular Materials	3,879,078	510,488	109,671	-	4,279,895	946,865	31,339	-	5,195,421
Self Insurance Fund	9,522,927	13,622,044	13,069,310	19,950	10,095,611	13,287,740	13,722,760	80,979	9,741,570
Vocational Fund	1,398,068	48,290	2,117,196	2,728,000	2,057,162	82,063	2,386,045	1,231,111	984,291
Ball State Apr Grant	-	-	-	-	-	38,800	22,654	-	16,146

ANDERSON 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
Impact Grant/S. Buchanan	5,000	-	-	-	5,000	-	-	-	5,000
Alternative Education	20,934	67,121	91,309	3,500	246	-	95,218	37,265	(57,707)
Give All Children A Voice	2,949	-	2,949	-	-	-	-	-	-
Chef Community 2022	50,774	18,450	55,207	-	14,017	17,000	9,533	-	21,484
Mayor's Grant 2023	2,008	2,000	3,453	-	555	1,500	-	-	2,055
Reading Recovery	226,716	6,188	21,248	-	211,656	295,043	(25,435)	-	532,134
My Community My Vision Grant	502	-	427	-	75	-	75	-	-
Early Intervention 2018/2019	(22,000)	17,377	(4,623)	-	-	-	-	-	-
Positive Behavior 2014/2015	607	-	607	-	-	-	-	-	-
Wigwam Facility	6,562	-	-	-	6,562	-	-	-	6,562
Donations Gifts Trusts	25,048	-	-	-	25,048	-	-	-	25,048
School Safety Grant 2023/2024	-	-	-	-	-	-	166,254	-	(166,254)
Anderson Kennel/Obedience Club	-	400	397	-	3	-	-	-	3
Naval ROTC	(164,085)	31,638	(132,441)	-	(6)	44,366	39,419	-	4,941
Ucan Middle School	-	-	-	-	-	-	1,380	-	(1,380)
Ucan	-	5,166	5,166	-	-	36,955	83,304	-	(46,349)
Formative Assessment Grant	46,774	81,375	128,149	-	-	89,794	79,734	-	10,060
Early Literacy Achievement Grant	-	-	-	-	-	68,388	68,388	-	-
High Ability 2022/2023 Grant	20,588	50,564	68,295	-	2,857	48,664	37,500	-	14,021
IU Grant ICTQ 2019	(6,836)	-	(6,836)	-	-	-	-	-	-
Medicaid Reimbursement Fund	326,575	-	117,615	-	208,960	-	31,836	-	177,124
STEM Integration Grant 2023/2024	-	74,660	74,660	-	-	28,630	46,907	-	(18,277)
Non English Speaking 2022/2023	127,575	176,945	257,597	-	46,923	-	46,923	-	-
Career & Technical 2018/2019	22,447	2,915	-	-	25,362	1,908	-	-	27,270
Teacher Appreciation Grant	18,604	223,617	210,065	-	32,156	217,402	249,557	-	1
State Connectivity	7,649	14,184	-	-	21,833	9,000	-	-	30,833
Digital Learning Grant	-	-	-	-	-	5,170	8,125	-	(2,955)
Project Lead The Way 2021	74,800	1,500	74,800	-	1,500	-	-	-	1,500
Title I 2022/2023	(165,881)	2,993,440	2,841,356	-	(13,797)	2,822,012	2,893,917	-	(85,702)
Title I Part D 2019/2020	-	36,059	36,169	-	(110)	13,384	13,378	-	(104)
McKinney Vento Homeless2022/2023	(2,705)	39,336	40,464	-	(3,833)	65,054	61,221	-	-
Special Ed ARP IDEA 2022/2023	(49,660)	263,486	280,448	-	(66,622)	155,539	88,916	-	1
Special Ed Part B 2023/2024	(145,565)	2,617,585	2,472,021	-	(1)	2,312,649	2,313,383	-	(735)
Special Ed Pre-School 2021/2022	(21,849)	88,220	86,833	-	(20,462)	104,593	99,772	-	(15,641)
Special Ed ARP Pre-School	-	26,308	26,308	-	-	5,438	5,438	-	-
21st Century Eastside 2022/2023	(16,169)	238,612	250,502	-	(28,059)	290,676	292,867	-	(30,250)
21st Century Highland 2022/2023	(32,898)	424,116	388,293	-	2,925	307,578	315,881	-	(5,378)
Title IV 2021/2022	(60,900)	520,260	465,981	-	(6,621)	66,101	67,262	-	(7,782)
Title II Part A 2021/2022	(54,662)	422,080	411,914	-	(44,496)	444,265	466,191	-	(66,422)
Level Up Leadership	-	-	-	-	-	-	11,548	-	(11,548)
Title III 2021-2023	(1,039)	102,168	102,719	-	(1,590)	64,613	63,022	-	1
ESRF # 3 2021	(1,396,886)	6,753,026	5,507,521	-	(151,381)	11,205,809	13,142,920	-	(2,088,492)
CARES Act 2021	(972,836)	4,066,607	3,093,771	-	-	-	-	-	-
Governor's Emergency Ed Relief	(2,097)	278,563	276,466	-	-	-	-	-	-
CARES Act	152,914	-	152,913	-	1	-	-	-	1
Prepaid Food Service	8,812	195,677	174,817	-	29,672	173,703	163,121	-	40,254
<b>Totals</b>	<b>\$ 35,028,349</b>	<b>\$ 147,381,170</b>	<b>\$ 137,443,121</b>	<b>\$ 1</b>	<b>\$ 44,966,399</b>	<b>\$ 149,189,685</b>	<b>\$ 151,017,540</b>	<b>\$ -</b>	<b>\$ 43,138,544</b>

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

ANDERSON 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.

ANDERSON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

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

*E. Disbursements*

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

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

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

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

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

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

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

ANDERSON COMMUNITY SCHOOL CORPORATION  
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.

ANDERSON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

ANDERSON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan Description*

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

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

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

ANDERSON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*Contributions*

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

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

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

**Note 7. Negative Disbursements**

The financial statement contains some disbursements which appear as negative entries. This is a result of reversing prior period disbursements in the current fiscal period.

ANDERSON COMMUNITY SCHOOL CORPORATION  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of some funds with expenses that exceeded income and other funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2023, and June 30, 2024.

**Note 9. Holding Corporation**

The School Corporation has entered into capital leases with the Anderson 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 2022-2023 and 2023-2024 totaled \$7,272,500 and \$13,345,500, respectively.

**Note 10. Other Postemployment Benefits**

The School Corporation provides postemployment medical insurance benefits to eligible retirees in accordance with Indiana Code 5-10-8. 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.

**Note 11. Renaming of Funds**

The following funds were renamed from the prior financial statement to the current financial statement:

Fund Name in Prior Report	Fund Name in Current Report
Food Service	School Lunch
Textbook Rental	Curricular Materials
2015 Chef Community Donation	Chef Community 2022
Mayor's Grant	Mayor'S Grant 2023
High Ability 2020/2021	High Ability 2022/2023 Grant
Non-English Speaking 2020-2021	Non English Speaking 2022/2023
Project Lead The Way	Project Lead The Way 2021
Title I 2020/2021	Title I 2022/2023
Mckinney Vento Homeless2019/2020	McKinney Vento Homeless2022/2023
Special Ed Part B 2020-2021	Special Ed Part B 2023/2024
Special Ed Pre-School 2020-2021	Special Ed Pre-School 2021-2022
21St Century 2020/2021 ES	21St Century Eastside 2022/2023
21St Century 2020/2021 HMS	21St Century Highland 2022/2023
Title IV 2019/2020	Title IV 2021/2022
Title II Part A	Title II Part A 2021/2022
Title III 2019-2021	Title III 2021-2023

OTHER INFORMATION

ANDERSON COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2023

	Operating		Debt Service Fund # 2	Pension Debt Service Fund	Referendum		Rainy Day Fund	Retirement/Severance Bond	General Obligation Pension Bonds	Building Fund 2018
	Education Fund	Referendum Tax Levy			Fund - Exempt Capital	Operations Fund				
Cash and investments - beginning	\$ 13,185,234	\$ 2,348,495	\$ 62,519	\$ 109,927	\$ 808,278	\$ 72,337	\$ 264,227	\$ 1,915,828	\$ 9,264	\$ 617,567
Receipts:										
Local sources	2,459	2,472,354	7,756,152	2,057,421	3,094,957	11,628,696	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	52,389,782	-	-	-	-	751,495	-	-	-	-
Federal sources	-	-	-	-	-	1,455,143	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	3,400,000	-	1,500,000	325,000	-	-	-	-	-	-
Other receipts	-	-	-	-	-	65	-	-	-	-
<b>Total receipts</b>	<b>55,792,241</b>	<b>2,472,354</b>	<b>9,256,152</b>	<b>2,382,421</b>	<b>3,094,957</b>	<b>13,835,399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	32,839,663	1,323,405	-	-	-	-	-	-	-	-
Support services	8,206,802	705,182	-	-	-	18,364,492	-	463,790	-	-
Noninstructional services	493,108	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	1,514,716	-	-	-	617,567
Debt services	-	-	4,166,100	2,479,723	3,116,500	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	1,825,000	-	3,400,000	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>43,364,573</b>	<b>2,028,587</b>	<b>7,566,100</b>	<b>2,479,723</b>	<b>3,116,500</b>	<b>19,879,208</b>	<b>-</b>	<b>463,790</b>	<b>-</b>	<b>617,567</b>
Excess (deficiency) of receipts over (under) disbursements	12,427,668	443,767	1,690,052	(97,302)	(21,543)	(6,043,809)	-	(463,790)	-	(617,567)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	8,778,768	-	-	-	-	18,625,887	-	309,962	-	-
Transfers out	(20,289,035)	-	(1,688,275)	-	-	(8,488,756)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(11,510,267)</b>	<b>-</b>	<b>(1,688,275)</b>	<b>-</b>	<b>-</b>	<b>10,137,131</b>	<b>-</b>	<b>309,962</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	917,401	443,767	1,777	(97,302)	(21,543)	4,093,322	-	(153,828)	-	(617,567)
Cash and investments - ending	\$ 14,102,635	\$ 2,792,262	\$ 64,296	\$ 12,625	\$ 786,735	\$ 4,165,659	\$ 264,227	\$ 1,762,000	\$ 9,264	\$ -

ANDERSON 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

	Refunding 2006		Insurance Adjustments &		FICA Non-Certified	State Income Tax	CAGIT	ISTR	American United Life	Ahs Athletic Fund
	Bonds	School Lunch	Misc.	Federal Tax						
Cash and investments - beginning	\$ -	\$ 1,237,094	\$ 1,482	\$ -	\$ -	\$ 59,271	\$ 37,157	\$ 7,205	\$ 738	\$ -
Receipts:										
Local sources	802,058	562,977	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	30,011	-	-	-	-	-	-	-	-
Federal sources	-	5,060,440	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,280,751	2,279,653	728,446	1,139,833	715,673	-	4,530
<b>Total receipts</b>	<b>802,058</b>	<b>5,653,428</b>	<b>-</b>	<b>3,280,751</b>	<b>2,279,653</b>	<b>728,446</b>	<b>1,139,833</b>	<b>715,673</b>	<b>-</b>	<b>4,530</b>
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	4,341,749	-	-	-	-	-	-	-	-
Facilities acquisition and construction	802,058	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	3,280,751	2,279,653	728,446	1,136,756	713,066	-	4,361
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>802,058</b>	<b>4,341,749</b>	<b>-</b>	<b>3,280,751</b>	<b>2,279,653</b>	<b>728,446</b>	<b>1,136,756</b>	<b>713,066</b>	<b>-</b>	<b>4,361</b>
Excess (deficiency) of receipts over (under) disbursements	-	1,311,679	-	-	-	-	3,077	2,607	-	169
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	1,311,679	-	-	-	-	3,077	2,607	-	169
Cash and investments - ending	\$ -	\$ 2,548,773	\$ 1,482	\$ -	\$ -	\$ -	\$ 62,348	\$ 39,764	\$ 7,205	\$ 907

ANDERSON 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

	AIG - VALIC	Horace Mann	Special Ed Excess Cost	Fraternal Order Of Police	PenServ Plan Services	AFT - Rep Fee & Dues	Principals Assoc Dues	Garnishments	Bonds	ACS Foundation	United Fund
Cash and investments - beginning	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ 14	\$ 51	\$ 8,047	\$ 928	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	362,436	72,387	127,957	2,000	160,088	266,990	463	15,611	-	6,920	18,953
<b>Total receipts</b>	<b>362,436</b>	<b>72,387</b>	<b>127,957</b>	<b>2,000</b>	<b>160,088</b>	<b>266,990</b>	<b>463</b>	<b>15,611</b>	<b>-</b>	<b>6,920</b>	<b>18,953</b>
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	362,248	72,112	127,957	1,202	159,883	266,962	454	15,453	-	6,904	18,850
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>362,248</b>	<b>72,112</b>	<b>127,957</b>	<b>1,202</b>	<b>159,883</b>	<b>266,962</b>	<b>454</b>	<b>15,453</b>	<b>-</b>	<b>6,904</b>	<b>18,850</b>
Excess (deficiency) of receipts over (under) disbursements	188	275	-	798	205	28	9	158	-	16	103
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	188	275	-	798	205	28	9	158	-	16	103
Cash and investments - ending	\$ 188	\$ 284	\$ -	\$ 798	\$ 205	\$ 42	\$ 60	\$ 8,205	\$ 928	\$ 16	\$ 103

ANDERSON COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2023

	AFT - Cope	Long Term Disability(1.00)	Life Insurance(1.00)	Health Ins.(1.00)	Dental Ins(1.00)	Child Support	HSA Account	Miscellaneous	Merrill Lynch	Vision Ins (1.00)	Net Payroll
Cash and investments - beginning	\$ -	\$ 610	\$ 589	\$ 645,105	\$ (79,224)	\$ 3,577	\$ (386)	\$ 869,384	\$ -	\$ (9,534)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,821	646	646	2,919,585	161,797	18,308	353,179	637,299	-	26,633	1,324,187
Total receipts	1,821	646	646	2,919,585	161,797	18,308	353,179	637,299	-	26,633	1,324,187
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,720	646	646	2,895,439	172,086	17,541	352,047	496,171	-	28,684	1,324,187
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,720	646	646	2,895,439	172,086	17,541	352,047	496,171	-	28,684	1,324,187
Excess (deficiency) of receipts over (under) disbursements	101	-	-	24,146	(10,289)	767	1,132	141,128	-	(2,051)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	111,530	-	-	-	-	11,868	-
Transfers out	-	-	-	(123,398)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(123,398)	111,530	-	-	-	-	11,868	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	101	-	-	(99,252)	101,241	767	1,132	141,128	-	9,817	-
Cash and investments - ending	\$ 101	\$ 610	\$ 589	\$ 545,853	\$ 22,017	\$ 4,344	\$ 746	\$ 1,010,512	\$ -	\$ 283	\$ -

ANDERSON 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

	Ex-Curr Phone	Food Service Distribution	Clemson Calculus Trip	Rube Goldberg	Vol Ret. Post Tax	Vol Ret. Pre- Tax	Curricular Materials	Self Insurance Fund	Vocational Fund	Ball State Apr Grant	Impact Grant/S. Buchanan
Cash and investments - beginning	\$ -	\$ -	\$ 18,166	\$ 94	\$ 2,026	\$ 427	\$ 3,879,078	\$ 9,522,927	\$ 1,398,068	\$ -	\$ 5,000
Receipts:											
Local sources	-	-	-	-	-	-	130,155	13,622,044	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	380,333	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	48,290	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	5,309,471	-	-	110,264	15,304	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>5,309,471</b>	<b>-</b>	<b>-</b>	<b>110,264</b>	<b>15,304</b>	<b>510,488</b>	<b>13,622,044</b>	<b>48,290</b>	<b>-</b>	<b>-</b>
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	1,670,169	-	-
Support services	-	-	-	-	-	-	109,671	-	447,027	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	5,309,471	4,725	-	107,039	15,273	-	13,069,310	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>5,309,471</b>	<b>4,725</b>	<b>-</b>	<b>107,039</b>	<b>15,273</b>	<b>109,671</b>	<b>13,069,310</b>	<b>2,117,196</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	-	-	(4,725)	-	3,225	31	400,817	552,734	(2,068,906)	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	609,950	2,728,000	-	-
Transfers out	-	-	-	-	-	-	-	(590,000)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,950</b>	<b>2,728,000</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(4,725)	-	3,225	31	400,817	572,684	659,094	-	-
Cash and investments - ending	\$ -	\$ -	\$ 13,441	\$ 94	\$ 5,251	\$ 458	\$ 4,279,895	\$ 10,095,611	\$ 2,057,162	\$ -	\$ 5,000

ANDERSON COMMUNITY SCHOOL CORPORATION  
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	Alternative Education	Give All Children A Voice	Chef Community 2022	Mayor's Grant 2023	Reading Recovery	My Community My Vision Grant	Early Intervention 2018/2019	Positive Behavior 2014/2015	Wigwam Facility	Donations Gifts Trusts	School Safety Grant 2023/2024
Cash and investments - beginning	\$ 20,934	\$ 2,949	\$ 50,774	\$ 2,008	\$ 226,716	\$ 502	\$ (22,000)	\$ 607	\$ 6,562	\$ 25,048	\$ -
Receipts:											
Local sources	-	-	18,450	2,000	6,188	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	67,121	-	-	-	-	-	17,377	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	67,121	-	18,450	2,000	6,188	-	17,377	-	-	-	-
Disbursements:											
Instruction	91,309	2,949	-	-	1,626	-	-	-	-	-	-
Support services	-	-	55,207	3,453	19,622	427	(4,623)	607	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	91,309	2,949	55,207	3,453	21,248	427	(4,623)	607	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(24,188)	(2,949)	(36,757)	(1,453)	(15,060)	(427)	22,000	(607)	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	3,500	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	3,500	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(20,688)	(2,949)	(36,757)	(1,453)	(15,060)	(427)	22,000	(607)	-	-	-
Cash and investments - ending	\$ 246	\$ -	\$ 14,017	\$ 555	\$ 211,656	\$ 75	\$ -	\$ -	\$ 6,562	\$ 25,048	\$ -

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	Anderson Kennel/Obedience Club	Naval ROTC	Ucan Middle School	Ucan	Formative Assessment Grant	Early Literacy Achievement Grant	High Ability 2022/2023 Grant	IU Grant ICTQ 2019	Medicaid Reimbursement Fund	STEM Integration Grant 2023/2024	Non English Speaking 2022/2023
Cash and investments - beginning	\$ -	\$ (164,085)	\$ -	\$ -	\$ 46,774	\$ -	\$ 20,588	\$ (6,836)	\$ 326,575	\$ -	\$ 127,575
Receipts:											
Local sources	400	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	5,166	81,375	-	50,564	-	-	74,660	176,945
Federal sources	-	31,638	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>400</b>	<b>31,638</b>	<b>-</b>	<b>5,166</b>	<b>81,375</b>	<b>-</b>	<b>50,564</b>	<b>-</b>	<b>-</b>	<b>74,660</b>	<b>176,945</b>
Disbursements:											
Instruction	397	(132,441)	-	4,772	128,149	-	68,295	(6,836)	-	74,660	102,230
Support services	-	-	-	394	-	-	-	-	117,615	-	135,030
Noninstructional services	-	-	-	-	-	-	-	-	-	-	20,337
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>397</b>	<b>(132,441)</b>	<b>-</b>	<b>5,166</b>	<b>128,149</b>	<b>-</b>	<b>68,295</b>	<b>(6,836)</b>	<b>117,615</b>	<b>74,660</b>	<b>257,597</b>
Excess (deficiency) of receipts over (under) disbursements	3	164,079	-	-	(46,774)	-	(17,731)	6,836	(117,615)	-	(80,652)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	3	164,079	-	-	(46,774)	-	(17,731)	6,836	(117,615)	-	(80,652)
Cash and investments - ending	\$ 3	\$ (6)	\$ -	\$ -	\$ -	\$ -	\$ 2,857	\$ -	\$ 208,960	\$ -	\$ 46,923

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	Career & Technical 2018/2019	Teacher Appreciation Grant	State Connectivity	Digital Learning Grant	Project Lead The Way 2021	Title I 2022/2023	Title I Part D 2019/2020	McKinney Vento Homeless2022/ 2023	Special Ed ARP IDEA 2022/2023	Special Ed Part B 2023/2024	Special Ed Pre- School 2021/2022
Cash and investments - beginning	\$ 22,447	\$ 18,604	\$ 7,649	\$ -	\$ 74,800	\$ (165,881)	\$ -	\$ (2,705)	\$ (49,660)	\$ (145,565)	\$ (21,849)
Receipts:											
Local sources	-	-	-	-	1,500	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	2,915	223,617	14,184	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	2,993,440	36,059	39,336	263,486	2,617,585	88,220
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>2,915</b>	<b>223,617</b>	<b>14,184</b>	<b>-</b>	<b>1,500</b>	<b>2,993,440</b>	<b>36,059</b>	<b>39,336</b>	<b>263,486</b>	<b>2,617,585</b>	<b>88,220</b>
Disbursements:											
Instruction	-	210,065	-	-	-	1,438,058	35,594	-	263,640	2,238,866	84,361
Support services	-	-	-	-	74,800	1,372,537	-	40,464	9,162	137,622	-
Noninstructional services	-	-	-	-	-	30,761	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	575	-	7,646	95,533	2,472
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>210,065</b>	<b>-</b>	<b>-</b>	<b>74,800</b>	<b>2,841,356</b>	<b>36,169</b>	<b>40,464</b>	<b>280,448</b>	<b>2,472,021</b>	<b>86,833</b>
Excess (deficiency) of receipts over (under) disbursements	2,915	13,552	14,184	-	(73,300)	152,084	(110)	(1,128)	(16,962)	145,564	1,387
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	2,915	13,552	14,184	-	(73,300)	152,084	(110)	(1,128)	(16,962)	145,564	1,387
Cash and investments - ending	\$ 25,362	\$ 32,156	\$ 21,833	\$ -	\$ 1,500	\$ (13,797)	\$ (110)	\$ (3,833)	\$ (66,622)	\$ (1)	\$ (20,462)

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	Special Ed ARP Pre-School	21St Century Eastside 2022/2023	21St Century Highland 2022/2023	Title IV 2021/2022	Title II Part A 2021/2022	Level Up Leadership	Title III 2021- 2023
Cash and investments - beginning	\$ -	\$ (16,169)	\$ (32,898)	\$ (60,900)	\$ (54,662)	\$ -	\$ (1,039)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	26,308	238,612	424,116	520,260	422,080	-	102,168
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>26,308</b>	<b>238,612</b>	<b>424,116</b>	<b>520,260</b>	<b>422,080</b>	<b>-</b>	<b>102,168</b>
Disbursements:							
Instruction	26,308	99,404	230,348	426,244	-	-	96,868
Support services	-	132,919	137,943	20,841	406,052	-	1,625
Noninstructional services	-	5,700	3,196	-	-	-	1,226
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	12,479	16,806	18,896	5,862	-	3,000
Interfund loans	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>26,308</b>	<b>250,502</b>	<b>388,293</b>	<b>465,981</b>	<b>411,914</b>	<b>-</b>	<b>102,719</b>
Excess (deficiency) of receipts over (under) disbursements	-	(11,890)	35,823	54,279	10,166	-	(551)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(11,890)	35,823	54,279	10,166	-	(551)
Cash and investments - ending	\$ -	\$ (28,059)	\$ 2,925	\$ (6,621)	\$ (44,496)	\$ -	\$ (1,590)

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	ESRF # 3	CARES Act	Governor's Emergency Ed Relief	CARES Act	Prepaid Food Service	Totals
	2021	2021				
Cash and investments - beginning	\$ (1,396,886)	\$ (972,836)	\$ (2,097)	\$ 152,914	\$ 8,812	\$ 35,028,349
Receipts:						
Local sources	-	-	-	-	195,677	42,353,488
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	54,265,545
Federal sources	6,753,026	4,066,607	278,563	-	-	25,465,377
Temporary loans	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	5,225,000
Other receipts	-	-	-	-	-	20,071,760
<b>Total receipts</b>	<b>6,753,026</b>	<b>4,066,607</b>	<b>278,563</b>	<b>-</b>	<b>195,677</b>	<b>147,381,170</b>
Disbursements:						
Instruction	5,170,026	1,522,358	266,466	214,908	-	48,491,861
Support services	261,926	530,106	-	(69,740)	-	31,680,953
Noninstructional services	-	6,778	-	-	174,817	5,077,672
Facilities acquisition and construction	75,569	16,603	-	(2,392)	-	3,024,121
Debt services	-	-	-	-	-	9,762,323
Nonprogrammed charges	-	1,017,926	10,000	10,137	-	34,181,191
Interfund loans	-	-	-	-	-	5,225,000
<b>Total disbursements</b>	<b>5,507,521</b>	<b>3,093,771</b>	<b>276,466</b>	<b>152,913</b>	<b>174,817</b>	<b>137,443,121</b>
Excess (deficiency) of receipts over (under) disbursements	<u>1,245,505</u>	<u>972,836</u>	<u>2,097</u>	<u>(152,913)</u>	<u>20,860</u>	<u>9,938,049</u>
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	31,179,465
Transfers out	-	-	-	-	-	(31,179,464)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>1,245,505</u>	<u>972,836</u>	<u>2,097</u>	<u>(152,913)</u>	<u>20,860</u>	<u>9,938,050</u>
Cash and investments - ending	\$ (151,381)	\$ -	\$ -	\$ 1	\$ 29,672	\$ 44,966,399

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	Operating	Debt Service	Pension Debt	Referendum	Operations	Rainy Day	Retirement/Severance	General	Building Fund	
	Referendum Tax	Fund # 2	Service Fund	Fund - Exempt	Fund	Fund	Bond	Obligation	Fund	
Education Fund	Levy			Capital				Pension Bonds	2018	
Cash and investments - beginning	\$ 14,102,635	\$ 2,792,262	\$ 64,296	\$ 12,625	\$ 786,735	\$ 4,165,659	\$ 264,227	\$ 1,762,000	\$ 9,264	\$ -
Receipts:										
Local sources	30,000	2,616,839	7,498,387	2,050,933	3,143,173	12,480,831	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	54,547,185	-	-	-	-	835,988	-	-	-	-
Federal sources	-	-	-	-	-	350,717	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	1,825,000	-	2,530,420	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	56,402,185	2,616,839	10,028,807	2,050,933	3,143,173	13,667,536	-	-	-	-
Disbursements:										
Instruction	33,759,159	425,601	-	-	-	-	-	-	-	-
Support services	9,509,937	4,436	-	-	-	20,456,455	-	477,492	-	-
Noninstructional services	564,378	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	1,764,249	-	-	-	-
Debt services	-	-	10,236,700	2,472,345	3,114,500	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	2,530,420	-	1,500,000	325,000	-	-	-	-	-	-
Total disbursements	46,363,894	430,037	11,736,700	2,797,345	3,114,500	22,220,704	-	477,492	-	-
Excess (deficiency) of receipts over (under) disbursements	10,038,291	2,186,802	(1,707,893)	(746,412)	28,673	(8,553,168)	-	(477,492)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	2,489,047	740,685	-	9,650,343	-	-	-	-
Transfers out	(13,303,001)	-	(845,450)	-	-	(80,979)	-	-	-	-
Total other financing sources (uses)	(13,303,001)	-	1,643,597	740,685	-	9,569,364	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(3,264,710)	2,186,802	(64,296)	(5,727)	28,673	1,016,196	-	(477,492)	-	-
Cash and investments - ending	\$ 10,837,925	\$ 4,979,064	\$ -	\$ 6,898	\$ 815,408	\$ 5,181,855	\$ 264,227	\$ 1,284,508	\$ 9,264	\$ -

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	Refunding 2006		Insurance		FICA Certified	FICA Non-Certified	State Income Tax	CAGIT	ISTR	American United Life	Ahs Athletic Fund
	Bonds	School Lunch	Adjustments & Misc.	Federal Tax							
Cash and investments - beginning	\$ -	\$ 2,548,773	\$ 1,482	\$ -	\$ -	\$ -	\$ 62,348	\$ 39,764	\$ 7,205	\$ 907	\$ 48
Receipts:											
Local sources	-	2,597,910	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	13,319	-	-	-	-	-	-	-	-	-
Federal sources	-	3,835,941	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,834,029	2,541,219	768,077	1,251,168	803,438	-	2,597	8,076
<b>Total receipts</b>	<b>-</b>	<b>6,447,170</b>	<b>-</b>	<b>3,834,029</b>	<b>2,541,219</b>	<b>768,077</b>	<b>1,251,168</b>	<b>803,438</b>	<b>-</b>	<b>2,597</b>	<b>8,076</b>
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	7,018,699	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	3,834,029	2,541,219	768,077	1,209,831	775,965	-	2,773	8,085
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>7,018,699</b>	<b>-</b>	<b>3,834,029</b>	<b>2,541,219</b>	<b>768,077</b>	<b>1,209,831</b>	<b>775,965</b>	<b>-</b>	<b>2,773</b>	<b>8,085</b>
Excess (deficiency) of receipts over (under) disbursements	-	(571,529)	-	-	-	-	41,337	27,473	-	(176)	(9)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(571,529)	-	-	-	-	41,337	27,473	-	(176)	(9)
Cash and investments - ending	\$ -	\$ 1,977,244	\$ 1,482	\$ -	\$ -	\$ -	\$ 103,685	\$ 67,237	\$ 7,205	\$ 731	\$ 39

ANDERSON COMMUNITY SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2024

	AIG - VALIC	Horace Mann	Special Ed Excess Cost	Fraternal Order Of Police	PenServ Plan Services	AFT - Rep Fee & Dues	Principals Assoc Dues	Garnishments	Bonds	ACS Foundation	United Fund
Cash and investments - beginning	\$ 188	\$ 284	\$ -	\$ 798	\$ 205	\$ 42	\$ 60	\$ 8,205	\$ 928	\$ 16	\$ 103
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	384,948	40,019	54,197	-	167,680	299,848	-	26,061	-	5,977	19,327
Total receipts	384,948	40,019	54,197	-	167,680	299,848	-	26,061	-	5,977	19,327
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	384,843	40,019	54,197	-	167,680	299,787	-	26,852	-	5,982	19,313
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	384,843	40,019	54,197	-	167,680	299,787	-	26,852	-	5,982	19,313
Excess (deficiency) of receipts over (under) disbursements	105	-	-	-	-	61	-	(791)	-	(5)	14
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	105	-	-	-	-	61	-	(791)	-	(5)	14
Cash and investments - ending	\$ 293	\$ 284	\$ -	\$ 798	\$ 205	\$ 103	\$ 60	\$ 7,414	\$ 928	\$ 11	\$ 117

ANDERSON COMMUNITY SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2024

	AFT - Cope	Long Term Disability(1.00)	Life Insurance(1.00)	Health Ins.(1.00)	Dental Ins(1.00)	Child Support	HSA Account	Miscellaneous	Merrill Lynch	Vision Ins (1.00)	Net Payroll
Cash and investments - beginning	\$ 101	\$ 610	\$ 589	\$ 545,853	\$ 22,017	\$ 4,344	\$ 746	\$ 1,010,512	\$ -	\$ 283	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,680	656	656	4,569,074	155,945	9,020	406,937	319,704	4	28,637	1,690,232
Total receipts	1,680	656	656	4,569,074	155,945	9,020	406,937	319,704	4	28,637	1,690,232
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,680	656	656	2,735,084	170,720	10,316	407,797	381,605	4	28,204	1,689,534
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,680	656	656	2,735,084	170,720	10,316	407,797	381,605	4	28,204	1,689,534
Excess (deficiency) of receipts over (under) disbursements	-	-	-	1,833,990	(14,775)	(1,296)	(860)	(61,901)	-	433	698
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	-	-	-	1,833,990	(14,775)	(1,296)	(860)	(61,901)	-	433	698
Cash and investments - ending	\$ 101	\$ 610	\$ 589	\$ 2,379,843	\$ 7,242	\$ 3,048	\$ (114)	\$ 948,611	\$ -	\$ 716	\$ 698

ANDERSON COMMUNITY SCHOOL CORPORATION  
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 For the Year Ended June 30, 2024

	Ex-Curr Phone	Food Service Distribution	Clemson Calculus Trip	Rube Goldberg	Vol Ret. Post Tax	Vol Ret. Pre- Tax	Curricular Materials	Self Insurance Fund	Vocational Fund	Ball State Apr Grant	Impact Grant/S. Buchanan
Cash and investments - beginning	\$ -	\$ -	\$ 13,441	\$ 94	\$ 5,251	\$ 458	\$ 4,279,895	\$ 10,095,611	\$ 2,057,162	\$ -	\$ 5,000
Receipts:											
Local sources	-	-	-	-	-	-	27,639	13,287,740	-	38,800	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	919,226	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	82,063	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	100	4,035,477	-	-	148,954	8,603	-	-	-	-	-
<b>Total receipts</b>	<b>100</b>	<b>4,035,477</b>	<b>-</b>	<b>-</b>	<b>148,954</b>	<b>8,603</b>	<b>946,865</b>	<b>13,287,740</b>	<b>82,063</b>	<b>38,800</b>	<b>-</b>
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	2,021,174	22,654	-
Support services	-	-	-	-	-	-	31,339	-	364,871	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	4,035,477	4,498	-	144,672	8,261	-	13,722,760	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>4,035,477</b>	<b>4,498</b>	<b>-</b>	<b>144,672</b>	<b>8,261</b>	<b>31,339</b>	<b>13,722,760</b>	<b>2,386,045</b>	<b>22,654</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	100	-	(4,498)	-	4,282	342	915,526	(435,020)	(2,303,982)	16,146	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	2,181,508	1,231,111	-	-
Transfers out	-	-	-	-	-	-	-	(2,100,529)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,979</b>	<b>1,231,111</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	100	-	(4,498)	-	4,282	342	915,526	(354,041)	(1,072,871)	16,146	-
Cash and investments - ending	\$ 100	\$ -	\$ 8,943	\$ 94	\$ 9,533	\$ 800	\$ 5,195,421	\$ 9,741,570	\$ 984,291	\$ 16,146	\$ 5,000

ANDERSON COMMUNITY SCHOOL CORPORATION  
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	Alternative Education	Give All Children A Voice	Chef Community 2022	Mayor's Grant 2023	Reading Recovery	My Community My Vision Grant	Early Intervention 2018/2019	Positive Behavior 2014/2015	Wigwam Facility	Donations Gifts Trusts	School Safety Grant 2023/2024
Cash and investments - beginning	\$ 246	\$ -	\$ 14,017	\$ 555	\$ 211,656	\$ 75	\$ -	\$ -	\$ 6,562	\$ 25,048	\$ -
Receipts:											
Local sources	-	-	17,000	1,500	86,121	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	208,922	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	17,000	1,500	295,043	-	-	-	-	-	-
Disbursements:											
Instruction	95,218	-	-	-	-	-	-	-	-	-	-
Support services	-	-	9,533	-	(25,435)	75	-	-	-	-	166,254
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	95,218	-	9,533	-	(25,435)	75	-	-	-	-	166,254
Excess (deficiency) of receipts over (under) disbursements	(95,218)	-	7,467	1,500	320,478	(75)	-	-	-	-	(166,254)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	37,265	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	37,265	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(57,953)	-	7,467	1,500	320,478	(75)	-	-	-	-	(166,254)
Cash and investments - ending	\$ (57,707)	\$ -	\$ 21,484	\$ 2,055	\$ 532,134	\$ -	\$ -	\$ -	\$ 6,562	\$ 25,048	\$ (166,254)

ANDERSON COMMUNITY SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	Anderson Kennel/Obedience Club	Naval ROTC	Ucan Middle School	Ucan	Formative Assessment Grant	Early Literacy Achievement Grant	High Ability 2022/2023 Grant	IU Grant ICTQ 2019	Medicaid Reimbursement Fund	STEM Integration Grant 2023/2024	Non English Speaking 2022/2023
Cash and investments - beginning	\$ 3	\$ (6)	\$ -	\$ -	\$ -	\$ -	\$ 2,857	\$ -	\$ 208,960	\$ -	\$ 46,923
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	36,955	89,794	68,388	48,664	-	-	28,630	-
Federal sources	-	44,366	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>44,366</b>	<b>-</b>	<b>36,955</b>	<b>89,794</b>	<b>68,388</b>	<b>48,664</b>	<b>-</b>	<b>-</b>	<b>28,630</b>	<b>-</b>
Disbursements:											
Instruction	-	39,419	1,380	69,761	79,734	67,881	37,500	-	-	46,907	25,749
Support services	-	-	-	13,543	-	507	-	-	31,836	-	21,174
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>39,419</b>	<b>1,380</b>	<b>83,304</b>	<b>79,734</b>	<b>68,388</b>	<b>37,500</b>	<b>-</b>	<b>31,836</b>	<b>46,907</b>	<b>46,923</b>
Excess (deficiency) of receipts over (under) disbursements	-	4,947	(1,380)	(46,349)	10,060	-	11,164	-	(31,836)	(18,277)	(46,923)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	4,947	(1,380)	(46,349)	10,060	-	11,164	-	(31,836)	(18,277)	(46,923)
Cash and investments - ending	\$ 3	\$ 4,941	\$ (1,380)	\$ (46,349)	\$ 10,060	\$ -	\$ 14,021	\$ -	\$ 177,124	\$ (18,277)	\$ -

ANDERSON COMMUNITY SCHOOL CORPORATION  
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	Career & Technical 2018/2019	Teacher Appreciation Grant	State Connectivity	Digital Learning Grant	Project Lead The Way 2021	Title I 2022/2023	Title I Part D 2019/2020	McKinney Vento Homeless 2022/2023	Special Ed ARP IDEA 2022/2023	Special Ed Part B 2023/2024
Cash and investments - beginning	\$ 25,362	\$ 32,156	\$ 21,833	\$ -	\$ 1,500	\$ (13,797)	\$ (110)	\$ (3,833)	\$ (66,622)	\$ (1)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	1,908	217,402	9,000	5,170	-	-	-	-	-	-
Federal sources	-	-	-	-	-	2,822,012	13,384	65,054	155,539	2,312,649
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,908</b>	<b>217,402</b>	<b>9,000</b>	<b>5,170</b>	<b>-</b>	<b>2,822,012</b>	<b>13,384</b>	<b>65,054</b>	<b>155,539</b>	<b>2,312,649</b>
Disbursements:										
Instruction	-	249,557	-	-	-	1,278,345	12,598	-	95,187	2,205,019
Support services	-	-	-	8,125	-	1,494,423	-	61,221	(6,271)	65,580
Noninstructional services	-	-	-	-	-	49,920	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	71,229	780	-	-	42,784
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>249,557</b>	<b>-</b>	<b>8,125</b>	<b>-</b>	<b>2,893,917</b>	<b>13,378</b>	<b>61,221</b>	<b>88,916</b>	<b>2,313,383</b>
Excess (deficiency) of receipts over (under) disbursements	1,908	(32,155)	9,000	(2,955)	-	(71,905)	6	3,833	66,623	(734)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	1,908	(32,155)	9,000	(2,955)	-	(71,905)	6	3,833	66,623	(734)
Cash and investments - ending	\$ 27,270	\$ 1	\$ 30,833	\$ (2,955)	\$ 1,500	\$ (85,702)	\$ (104)	\$ -	\$ 1	\$ (735)

ANDERSON COMMUNITY SCHOOL CORPORATION  
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	Special Ed Pre-School 2021/2022	Special Ed ARP Pre-School	21St Century Eastside 2022/2023	21St Century Highland 2022/2023	Title IV 2021/2022	Title II Part A 2021/2022	Level Up Leadership	Title III 2021- 2023
Cash and investments - beginning	\$ (20,462)	\$ -	\$ (28,059)	\$ 2,925	\$ (6,621)	\$ (44,496)	\$ -	\$ (1,590)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	104,593	5,438	290,676	307,578	66,101	444,265	-	64,613
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>104,593</b>	<b>5,438</b>	<b>290,676</b>	<b>307,578</b>	<b>66,101</b>	<b>444,265</b>	<b>-</b>	<b>64,613</b>
Disbursements:								
Instruction	97,250	4,616	194,642	195,352	35,903	-	-	30,298
Support services	-	-	98,225	120,529	31,359	466,191	11,548	31,491
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,522	822	-	-	-	-	-	1,233
Interfund loans	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>99,772</b>	<b>5,438</b>	<b>292,867</b>	<b>315,881</b>	<b>67,262</b>	<b>466,191</b>	<b>11,548</b>	<b>63,022</b>
Excess (deficiency) of receipts over (under) disbursements	4,821	-	(2,191)	(8,303)	(1,161)	(21,926)	(11,548)	1,591
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	4,821	-	(2,191)	(8,303)	(1,161)	(21,926)	(11,548)	1,591
Cash and investments - ending	\$ (15,641)	\$ -	\$ (30,250)	\$ (5,378)	\$ (7,782)	\$ (66,422)	\$ (11,548)	\$ 1

ANDERSON 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

	ESRF # 3	CARES Act	Governor's Emergency Ed Relief	CARES Act	Prepaid Food Service	Totals
	2021	2021				
Cash and investments - beginning	\$ (151,381)	\$ -	\$ -	\$ 1	\$ 29,672	\$ 44,966,399
Receipts:						
Local sources	-	-	-	-	173,703	44,050,576
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	57,030,551
Federal sources	11,205,809	-	-	-	-	22,170,798
Temporary loans	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	4,355,420
Other receipts	-	-	-	-	-	21,582,340
<b>Total receipts</b>	<b>11,205,809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>173,703</b>	<b>149,189,685</b>
Disbursements:						
Instruction	11,311,512	-	-	-	-	52,402,416
Support services	1,130,177	-	-	-	-	34,574,615
Noninstructional services	(3,968)	-	-	-	163,121	7,792,150
Facilities acquisition and construction	705,199	-	-	-	-	2,469,448
Debt services	-	-	-	-	-	15,823,545
Nonprogrammed charges	-	-	-	-	-	33,599,946
Interfund loans	-	-	-	-	-	4,355,420
<b>Total disbursements</b>	<b>13,142,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,121</b>	<b>151,017,540</b>
Excess (deficiency) of receipts over (under) disbursements	(1,937,111)	-	-	-	10,582	(1,827,855)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	16,329,959
Transfers out	-	-	-	-	-	(16,329,959)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,937,111)	-	-	-	10,582	(1,827,855)
Cash and investments - ending	\$ (2,088,492)	\$ -	\$ -	\$ 1	\$ 40,254	\$ 43,138,544



ANDERSON 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>\$ 13,322,181</u>	<u>\$ 160,153</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Anderson School Building Corporation	FIRST MORTGAGE REFUNDING BONDS SERIES 2023	\$ 885,000	07/05/23	07/05/39
Anderson School Building Corporation	FIRST MORTGAGE BONDS SERIES 2018	3,114,000	06/30/19	12/31/37
Anderson School Building Corporation	UNREFUNDED FIRST MORTGAGE REFUNDING BONDS SERIES 2015	412,000	07/05/15	07/05/35
Anderson School Building Corporation	FIRST MORTGAGE REFUNDING BONDS SERIES 2019	<u>5,399,000</u>	04/01/19	01/20/28
Total governmental activities		<u>9,810,000</u>		
Total of annual lease payments		<u>\$ 9,810,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	PENSION BONDS SERIES 10	<u>\$ 14,095,000</u>	<u>\$ 1,925,000</u>
Totals		<u>\$ 14,095,000</u>	<u>\$ 1,925,000</u>

ANDERSON COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2024

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 760,000
Buildings	222,303,388
Improvements other than buildings	1,813,120
Machinery, equipment, and vehicles	<u>12,632,593</u>
Total governmental activities	<u>237,509,101</u>
Total capital assets	<u><u>\$ 237,509,101</u></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/>.