

**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

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION

HUNTINGTON COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

03/31/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Edette L. Eckert Stanley Hall (interim) Alexandria Eckert	07-01-22 to 01-08-24 01-09-24 to 02-19-24 02-20-24 to 06-30-25
Superintendent of Schools	Charles D. Daugherty John Trout	07-01-22 to 07-29-22 07-30-22 to 06-30-25
President of the School Board	Matt J. Roth Tim Allen	07-01-22 to 12-31-24 01-01-25 to 06-30-25



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INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE HUNTINGTON COUNTY COMMUNITY
SCHOOL CORPORATION, HUNTINGTON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Huntington County 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 and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 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 26, 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.



HUNTINGTON COUNTY 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	\$ 12,803,445	\$ 37,537,045	\$ 30,566,872	\$ (7,051,431)	\$ 12,722,187	\$ 38,580,527	\$ 32,548,885	\$ (5,453,868)	\$ 13,299,961
Debt Service	3,200,118	7,326,535	8,144,178	-	2,382,475	8,071,420	8,703,545	-	1,750,350
Operations	4,932,335	10,688,121	15,797,644	5,000,000	4,822,812	11,535,809	15,287,064	5,450,000	6,521,557
Local Rainy Day	1,697,068	-	-	2,000,000	3,697,068	-	765,256	-	2,931,812
2020 GOB Construction	3,072,075	-	778,486	-	2,293,589	-	1,780,664	-	512,925
2018 Bond - RO & HNHS	-	-	-	-	-	-	2,500	-	(2,500)
2022 Bond - HNHS Renovation	-	-	1,480,114	10,000,000	8,519,886	-	1,898,576	-	6,621,310
GOB 2023	-	-	-	-	-	72,862	114,295	6,090,459	6,049,026
School Lunch	1,662,792	3,929,408	4,086,917	-	1,505,283	3,659,632	4,478,225	-	686,690
Curricular Materials Rental	1,692,790	865,981	771,482	-	1,787,289	967,857	329,149	-	2,425,997
Levy Excess	3,349	-	-	-	3,349	-	-	-	3,349
Joint Operations-Area Vocational Ed	-	10,869	62,317	51,448	-	-	83,462	-	(83,462)
Child Care Program / Preschool Paths to Quality	3,164	-	-	-	3,164	-	1,056	-	2,108
Huntington Schools Preschool	134,041	36,000	8,002	-	162,039	48,500	27,750	-	182,789
The Lutheran Foundation	1,403	-	-	-	1,403	-	-	-	1,403
Coca-Cola	42,172	576	1,693	-	41,055	2,696	3,317	-	40,434
Huntington County Community Foundation	7,301	13,111	14,637	-	5,775	5,522	1,242	-	10,055
Educational License Plates	1,314	413	-	-	1,727	206	-	-	1,933
Alternative Education	502	11,573	-	-	12,075	6,483	-	-	18,558
Donations Gifts And Trusts	2,588	-	-	-	2,588	-	-	-	2,588
AWS Foundation Grant	415	-	-	-	415	60,000	53,469	-	6,946
Novae / Baseball / Classroom Donation	17,840	-	17,840	-	-	-	-	-	-
Donations Gifts And Trusts - Psi Iota XI	1,016	2,046	935	-	2,127	2,459	4,533	-	53
Donations Gifts And Trusts - CF Industries	5,370	3,215	2,742	-	5,843	2,605	2,361	-	6,087
Donations Gifts And Trusts - Purdy Grant	126	-	-	-	126	-	-	-	126
Donations Gifts And Trusts - Lafontaine Arts Grant	90	-	-	-	90	-	-	-	90
Everett Foundation	-	60,000	60,000	-	-	33,700	33,700	-	-
Psi Iota XI Donation	2,555	-	-	-	2,555	-	-	-	2,555
Vocational Program - Clearing	11,558	2,787	8,220	-	6,125	1,755	823	-	7,057
Knights of Columbus	88	-	-	-	88	-	-	-	88
Evergreen Donation	78	-	-	-	78	-	-	-	78
Clearing Account - Technology	206	-	-	-	206	13	-	-	219
United Way	631	-	-	-	631	-	-	-	631
Brad Hummer Donation	8	-	-	-	8	-	-	-	8
Donations Gifts And Trusts - Classroom Education Grant 2023	-	-	-	-	-	6,125	5,836	-	289
Duke Energy Grant	484	-	-	-	484	-	-	-	484
Parkview Foundation	968	-	-	-	968	-	-	-	968
Bippus State Bank - HNHS Athletics	24,780	-	22,660	-	2,120	-	-	-	2,120
Don Wood Foundation	1,536	-	-	-	1,536	-	-	-	1,536
The Bookworm	1,252	-	-	-	1,252	-	-	-	1,252
Huntington University Baseball	201	-	-	-	201	-	-	-	201
Classroom Ed Grant	274	-	-	-	274	-	-	-	274
Tennis Courts Pavilion Donation	-	60,000	-	-	60,000	-	52,656	-	7,344
Fuel Up To Play 60 Grant	-	2,459	2,459	-	-	-	-	-	-
Donations - Whitetails Unlimited / Nasp Donation	90	-	-	-	90	-	-	-	90

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
HCCSC Robotics	8,118	10,358	10,299	-	8,177	5,174	2,193	-	11,158
Scholarships and Awards / Amy Barnes	3,479	13	1,000	-	2,492	71	-	-	2,563
Scholarships and Awards / Mary Cecil	14,833	-	1,000	-	13,833	-	1,000	-	12,833
Formative Assessment Grant	13,678	50,670	44,197	-	20,151	74,016	44,797	-	49,370
Teacher Quality Improvement Program / Early Literacy Achievement Grant	-	-	-	-	-	25,293	28,042	2,749	-
Medicaid Reimbursement	484,812	113,817	319,525	-	279,104	179,548	254,060	-	204,592
Secured Schools Safety Grant	(30,648)	85,361	54,715	-	(2)	10,927	51,221	-	(40,296)
STEM - Math Transition Pilot	(150)	1,150	1,269	-	(269)	567	298	-	-
K-12 Robotics FY24	-	-	-	-	-	-	29,890	-	(29,890)
Non-English Speaking Program Grant 2019-20	10	-	-	(10)	-	-	-	-	-
Non-English Speaking Program Grant 2020-21	7	-	-	(7)	-	-	-	-	-
Non-English Speaking Program Grant 2021-22	21,910	-	21,910	-	-	-	-	-	-
Non-English Speaking Program Grant 2022-23	-	29,069	12,639	-	16,430	-	17,757	1,327	-
School Technology E-Rate	256,876	248,052	381,237	-	123,691	-	128,641	-	(4,950)
State Connectivity - Technology	92,721	35,100	-	-	127,821	29,456	-	-	157,277
Ebay	71,869	2,758	293	-	74,334	-	2	-	74,332
Viking New Tech - VNT	1,095	-	-	-	1,095	-	-	-	1,095
Schwab Navigation 101 - VNT	259	-	-	-	259	-	-	-	259
Career and Technical Performance Grant / School Technical Performance Award	4,443	780	2,834	-	2,389	1,825	985	-	3,229
Teacher Appreciation Grant / Performance Based Awards	1	181,496	181,497	-	-	176,989	177,324	325	(10)
Indiana School Academic Improvement / Science of Reading Grant 2023-24	-	-	-	-	-	-	272,035	-	(272,035)
High Ability Students	-	47,035	15,650	-	31,385	58,509	61,693	-	28,201
High Ability - FY 2022 / FY 2024	17,643	-	16,896	-	747	-	-	-	747
Indiana Healthy Schools Grant	(6,764)	7,793	1,029	-	-	-	-	-	-
Title I Part A FY22	(51,057)	248,626	197,569	-	-	-	-	-	-
Title I Part A FY23	-	614,491	707,812	-	(93,321)	197,747	104,426	-	-
Title I Part A FY24	-	-	-	-	-	689,983	724,426	-	(34,443)
IDEA Special Education Grant / Paraprofessional Grant	-	-	-	-	-	13,508	13,508	-	-
IDEA Part B (611) FY21	(393)	8,610	8,217	-	-	-	-	-	-
IDEA Part B (611) FY22	(26,728)	417,723	390,995	-	-	6,559	6,559	-	-
IDEA Part B (611) FY23	-	747,721	816,128	-	(68,407)	548,868	501,517	-	(21,056)
IDEA Part B (611) FY24	-	-	-	-	-	724,823	780,331	-	(55,508)
IDEA Part B Preschool FY22	(3,891)	9,412	5,521	-	-	-	-	-	-
IDEA Part B Preschool FY23	-	42,576	47,136	-	(4,560)	7,369	2,809	-	-
IDEA Part B Preschool FY24	-	-	-	-	-	50,051	50,051	-	-
Title IV FFY19	(630)	2,879	2,249	-	-	-	-	-	-
Title IV FFY20	(5,422)	18,938	13,516	-	-	-	-	-	-
Title IV FFY21	(25,193)	47,978	23,270	-	(485)	10,858	10,373	-	-
Title IV FFY22	-	-	25,193	-	(25,193)	45,879	23,081	-	(2,395)
Title IV FFY23	-	-	-	-	-	-	1,697	-	(1,697)
Vocational and Technology - Area 18 Perkins	-	62,749	62,749	-	-	80,278	81,189	-	(911)
Vocational and Technology - Area 18 Assessment	-	4,098	4,098	-	-	6,386	4,886	-	1,500
Medicaid Reimbursement-Federal	6,228	285,565	2,060	-	289,733	572,182	384,081	-	477,834
Title II Part A FY20	(13,259)	76,768	63,509	-	-	-	-	-	-
Title II Part A FY21	-	111,127	123,975	-	(12,848)	33,198	22,872	-	(2,522)

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 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Title II Part A FY22	-	3,180	3,180	-	-	-	92,115	-	(92,115)
Title II Part A FY24 LUL Co-1	-	-	-	-	-	4,116	4,116	-	-
IDEA (611) 2021 ARP	-	111,574	146,767	-	(35,193)	167,361	131,636	(532)	-
IDEA (619) 2021 ARP	-	20,788	20,788	-	-	-	-	-	-
Emergency Connectivity Grant	(944,875)	1,804,185	859,310	-	-	-	-	-	-
ESSER III	(125,330)	848,828	2,597,263	-	(1,873,765)	2,682,456	979,538	-	(170,847)
ESSER II	-	172,812	499,314	-	(326,502)	1,462,183	1,135,681	-	-
School Liaison Grant	-	440,000	182,885	-	257,115	55,000	209,970	-	102,145
GEERs	(1,530)	20,568	19,038	-	-	-	-	-	-
CARES Act	-	249	249	-	-	-	-	-	-
Prepaid Food	36,652	1,078,774	1,073,818	-	41,608	1,030,194	1,026,818	-	44,984
Federal Tax	(191,698)	2,709,500	2,517,802	-	-	2,646,564	2,966,043	-	(319,479)
Social Security	119,819	4,664,583	4,784,401	-	1	4,962,690	4,643,427	-	319,264
State Tax	118,058	964,817	1,005,035	-	77,840	1,210,567	1,253,965	-	34,442
County Adjusted Gross Income Tax	(356)	621,533	574,269	-	46,908	744,783	694,384	-	97,307
Teacher Retirement	(60,698)	1,865,624	1,804,927	-	(1)	1,895,860	1,716,896	-	178,963
Public Employee's Retirement Fund	6,911	1,066,559	1,073,470	-	-	1,216,451	1,320,883	-	(104,432)
Employee HSA Contributions	-	-	-	-	-	-	75	-	(75)
Group Insurance	2,437	6,696	8,554	-	579	579	673	-	485
Group Health Insurance	201,480	6,022,578	6,022,578	-	201,480	6,086,644	6,664,828	-	(376,704)
Group Health Insurance - Retiree	7,998	127,828	123,728	-	12,098	145,897	128,102	-	29,893
Group Dental Insurance	(7,022)	251,582	254,231	-	(9,671)	257,929	173,225	-	75,033
Group Dental Insurance - Retiree	1,856	4,825	2,291	-	4,390	3,874	1,425	-	6,839
Group Vision Insurance	(1,186)	49,723	55,297	-	(6,760)	48,285	41,065	-	460
Group Vision Insurance - Retiree	2,243	1,902	4,095	-	50	688	507	-	231
Group Life Insurance	3,992	42,395	42,455	-	3,932	42,926	45,429	-	1,429
Group AD&D Insurance	-	6,275	6,275	-	-	6,574	5,473	-	1,101
Group Long-Term Disability Insurance	(7,816)	82,371	74,440	-	115	79,381	54,956	-	24,540
Annuities	(19,433)	1,068,750	1,049,316	-	1	1,083,733	855,544	-	228,190
Garnishments	(60)	32,325	32,265	-	-	51,189	53,043	-	(1,854)
United Way Fund	-	15,159	15,159	-	-	30,011	30,020	-	(9)
Clearing Account - Misc	25,762	1,165	21,202	-	5,725	1,693	207	-	7,211
Insurance - Supplemental	138,581	409,013	542,386	-	5,208	486,128	461,694	-	29,642
Totals	\$ 29,465,655	\$ 88,579,013	\$ 90,803,973	\$ 10,000,000	\$ 37,240,695	\$ 93,011,991	\$ 94,651,846	\$ 6,090,460	\$ 41,691,300

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

HUNTINGTON COUNTY 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.

HUNTINGTON COUNTY 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.

HUNTINGTON COUNTY 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.

HUNTINGTON COUNTY 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.

HUNTINGTON COUNTY 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.

HUNTINGTON COUNTY 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.

C. Additional Pension Plans

The School Corporation also contributes to an additional pension plan unique to the School Corporation for teachers or administrators. Information regarding these plans may be obtained from the School Corporation.

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Negative Receipts and Disbursements

The financial statement contains some disbursements which appear as negative entries. This is a result of the correction of errors from prior periods. The errors made in the prior period were corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative disbursement was shown in the current period.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash.

Joint Operations - Area Vocational Education fund: This deficit was created by June 30, 2024, and a transfer from the Education fund was received December 26, 2024.

Reimbursable grant funds: The nature of a reimbursable grant is to be spent first, then submit a reimbursement request. Reimbursements were not received by June 30, 2023, and June 30, 2024.

Payroll clearing funds: The cash deficits in these funds are a result of unresolved posting errors, brought about by unknown circumstances, exceeding the funds' cash balances.

Note 9. Holding Corporations

The School Corporation has entered into capital leases with the Huntington Countywide School Building Corporation I and II (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during the years ended June 30, 2023 and 2024, totaled \$6,046,000 and \$6,152,100, respectively.

Note 10. Employee Benefit Trust

On May 8, 1995, the School Board created the Huntington County Community School Corporation Benefit Trust (Trust), a legally separate entity, for the purpose of providing a medium for funding and administration of plans for the benefit of employees. The School Corporation makes payments to the Trust from all funds with payroll. Prior financial statements prepared in conformity with accounting principles generally accepted in the United States of America included the financial information of the Trust as a private-purpose trust fund. The accompanying financial statement, prepared on the regulatory basis, does not include the financial information of the Trust. Separate financial statements are prepared for the Trust and are audited by other auditors. That report may be obtained by contacting:

Huntington County Community School Corporation
1415 Flaxmill Road
Huntington, Indiana 46750
Phone: (260) 356-8312

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 11. Subsequent Event

On December 10, 2024, the School Corporation closed on the General Obligation Bonds of 2024 for \$1,750,000 for the renovation of and improvements to school facilities, including deferred maintenance improvements, roofing improvements, HVAC improvements, site improvements, and the purchase of equipment and technology, and to pay issuance costs.



OTHER INFORMATION

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

	Education	Debt Service	Operations	Local Rainy Day	2020 GOB Construction	2018 Bond - RO & HNHS	2022 Bond - HNHS Renovation	GOB 2023	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 12,803,445	\$ 3,200,118	\$ 4,932,335	\$ 1,697,068	\$ 3,072,075	\$ -	\$ -	\$ -	\$ 1,662,792	\$ 1,692,790
Receipts:										
Local sources	35,380	7,326,535	10,501,570	-	-	-	-	-	1,093,341	598,532
Intermediate sources	672	-	-	-	-	-	-	-	-	-
State sources	37,418,131	-	-	-	-	-	-	-	24,773	267,449
Federal sources	-	-	-	-	-	-	-	-	2,811,294	-
Other receipts	82,862	-	186,551	-	-	-	-	-	-	-
Total receipts	37,537,045	7,326,535	10,688,121	-	-	-	-	-	3,929,408	865,981
Disbursements:										
Instruction	24,105,867	-	-	-	-	-	-	-	-	-
Support services	6,055,404	85,813	14,995,139	-	-	-	1,576	-	55,407	771,482
Noninstructional services	405,601	-	268,410	-	-	-	-	-	3,667,334	-
Facilities acquisition and construction	-	-	534,095	-	778,486	-	1,478,538	-	364,176	-
Debt services	-	8,058,365	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	30,566,872	8,144,178	15,797,644	-	778,486	-	1,480,114	-	4,086,917	771,482
Excess (deficiency) of receipts over (under) disbursements	6,970,173	(817,643)	(5,109,523)	-	(778,486)	-	(1,480,114)	-	(157,509)	94,499
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	10,000,000	-	-	-
Transfers in	17	-	5,000,000	2,000,000	-	-	-	-	-	-
Transfers out	(7,051,448)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(7,051,431)	-	5,000,000	2,000,000	-	-	10,000,000	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(81,258)	(817,643)	(109,523)	2,000,000	(778,486)	-	8,519,886	-	(157,509)	94,499
Cash and investments - ending	\$ 12,722,187	\$ 2,382,475	\$ 4,822,812	\$ 3,697,068	\$ 2,293,589	\$ -	\$ 8,519,886	\$ -	\$ 1,505,283	\$ 1,787,289

HUNTINGTON COUNTY 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

	Levy Excess	Joint Operations- Area Vocational Ed	Child Care Program / Preschool Paths to Quality	Huntington Schools Preschool	The Lutheran Foundation	Coca-Cola	Huntington County Community Foundation	Educational License Plates	Alternative Education	Donations Gifts And Trusts
Cash and investments - beginning	\$ 3,349	\$ -	\$ 3,164	\$ 134,041	\$ 1,403	\$ 42,172	\$ 7,301	\$ 1,314	\$ 502	\$ 2,588
Receipts:										
Local sources	-	-	-	36,000	-	-	13,111	-	-	-
Intermediate sources	-	-	-	-	-	-	-	413	-	-
State sources	-	-	-	-	-	-	-	-	11,573	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	10,869	-	-	-	576	-	-	-	-
Total receipts	-	10,869	-	36,000	-	576	13,111	413	11,573	-
Disbursements:										
Instruction	-	62,317	-	8,002	-	-	14,637	-	-	-
Support services	-	-	-	-	-	1,693	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	62,317	-	8,002	-	1,693	14,637	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(51,448)	-	27,998	-	(1,117)	(1,526)	413	11,573	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	51,448	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	51,448	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	27,998	-	(1,117)	(1,526)	413	11,573	-
Cash and investments - ending	\$ 3,349	\$ -	\$ 3,164	\$ 162,039	\$ 1,403	\$ 41,055	\$ 5,775	\$ 1,727	\$ 12,075	\$ 2,588

HUNTINGTON COUNTY 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

	AWS Foundation Grant	Novae / Baseball / Classroom Donation	Donations Gifts And Trusts - Psi Iota XI	Donations Gifts And Trusts - CF Industries	Donations Gifts And Trusts - Purdy Grant	Donations Gifts And Trusts - Lafontaine Arts Grant	Everett Foundation	Psi Iota XI Donation	Vocational Program - Clearing	Knights of Columbus
Cash and investments - beginning	\$ 415	\$ 17,840	\$ 1,016	\$ 5,370	\$ 126	\$ 90	\$ -	\$ 2,555	\$ 11,558	\$ 88
Receipts:										
Local sources	-	-	2,046	3,215	-	-	60,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	2,787	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	2,046	3,215	-	-	60,000	-	2,787	-
Disbursements:										
Instruction	-	17,840	935	2,742	-	-	-	-	8,220	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	60,000	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	17,840	935	2,742	-	-	60,000	-	8,220	-
Excess (deficiency) of receipts over (under) disbursements	-	(17,840)	1,111	473	-	-	-	-	(5,433)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(17,840)	1,111	473	-	-	-	-	(5,433)	-
Cash and investments - ending	\$ 415	\$ -	\$ 2,127	\$ 5,843	\$ 126	\$ 90	\$ -	\$ 2,555	\$ 6,125	\$ 88

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Evergreen Donation	Clearing Account - Technology	United Way	Brad Hummer Donation	Donations Gifts And Trusts - Classroom Education Grant 2023	Duke Energy Grant	Parkview Foundation	Bippus State Bank - HNHS Athletics	Don Wood Foundation	The Bookworm
Cash and investments - beginning	\$ 78	\$ 206	\$ 631	\$ 8	\$ -	\$ 484	\$ 968	\$ 24,780	\$ 1,536	\$ 1,252
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	22,660	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	22,660	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	(22,660)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	-	-	(22,660)	-	-
Cash and investments - ending	\$ 78	\$ 206	\$ 631	\$ 8	\$ -	\$ 484	\$ 968	\$ 2,120	\$ 1,536	\$ 1,252

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Huntington University Baseball	Classroom Ed Grant	Tennis Courts Pavillion Donation	Fuel Up To Play 60 Grant	Donations - Whitetails Unlimited / Nasp Donation	HCCSC Robotics	Scholarships and Awards / Amy Barnes	Scholarships and Awards / Mary Cecil	Formative Assessment Grant	Teacher Quality Improvement Program / Early Literacy Achievement Grant
Cash and investments - beginning	\$ 201	\$ 274	\$ -	\$ -	\$ 90	\$ 8,118	\$ 3,479	\$ 14,833	\$ 13,678	\$ -
Receipts:										
Local sources	-	-	60,000	2,459	-	10,358	13	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	50,670	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	60,000	2,459	-	10,358	13	-	50,670	-
Disbursements:										
Instruction	-	-	-	2,459	-	10,299	1,000	1,000	-	-
Support services	-	-	-	-	-	-	-	-	44,197	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	2,459	-	10,299	1,000	1,000	44,197	-
Excess (deficiency) of receipts over (under) disbursements	-	-	60,000	-	-	59	(987)	(1,000)	6,473	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	60,000	-	-	59	(987)	(1,000)	6,473	-
Cash and investments - ending	\$ 201	\$ 274	\$ 60,000	\$ -	\$ 90	\$ 8,177	\$ 2,492	\$ 13,833	\$ 20,151	\$ -

HUNTINGTON COUNTY 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

	Medicaid Reimbursement	Secured Schools Safety Grant	STEM - Math Transition Pilot	K-12 Robotics FY24	Non-English Speaking Program Grant 2019-20	Non-English Speaking Program Grant 2020-21	Non-English Speaking Program Grant 2021-22	Non-English Speaking Program Grant 2022-23	School Technology E- Rate	State Connectivity - Technology
Cash and investments - beginning	\$ 484,812	\$ (30,648)	\$ (150)	\$ -	\$ 10	\$ 7	\$ 21,910	\$ -	\$ 256,876	\$ 92,721
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	113,391	85,361	1,150	-	-	-	29,069	248,052	35,100	
Federal sources	-	-	-	-	-	-	-	-	-	
Other receipts	426	-	-	-	-	-	-	-	-	
Total receipts	113,817	85,361	1,150	-	-	-	29,069	248,052	35,100	
Disbursements:										
Instruction	-	-	1,269	-	-	-	18,160	12,437	-	-
Support services	318,525	54,715	-	-	-	-	-	381,237	-	
Noninstructional services	-	-	-	-	-	-	3,750	202	-	
Facilities acquisition and construction	1,000	-	-	-	-	-	-	-	-	
Debt services	-	-	-	-	-	-	-	-	-	
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	
Total disbursements	319,525	54,715	1,269	-	-	-	21,910	12,639	381,237	-
Excess (deficiency) of receipts over (under) disbursements	(205,708)	30,646	(119)	-	-	-	(21,910)	16,430	(133,185)	35,100
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(10)	(7)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(10)	(7)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(205,708)	30,646	(119)	-	(10)	(7)	(21,910)	16,430	(133,185)	35,100
Cash and investments - ending	\$ 279,104	\$ (2)	\$ (269)	\$ -	\$ -	\$ -	\$ -	\$ 16,430	\$ 123,691	\$ 127,821

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
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	Ebay	Viking New Tech - VNT	Schwab Navigation 101 - VNT	Career and Technical Performance Grant / School Technical Performance Award	Teacher Appreciation Grant / Performance Based Awards	Indiana School Academic Improvement / Science of Reading Grant 2023-24	High Ability Students	High Ability - FY 2022 / FY 2024	Indiana Healthy Schools Grant	Title I Part A FY22
Cash and investments - beginning	\$ 71,869	\$ 1,095	\$ 259	\$ 4,443	\$ 1	\$ -	\$ -	\$ 17,643	\$ (6,764)	\$ (51,057)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	780	181,496	-	47,035	-	7,793	-
Federal sources	-	-	-	-	-	-	-	-	-	248,626
Other receipts	2,758	-	-	-	-	-	-	-	-	-
Total receipts	2,758	-	-	780	181,496	-	47,035	-	7,793	248,626
Disbursements:										
Instruction	-	-	-	2,834	181,497	-	15,650	16,896	-	175,436
Support services	293	-	-	-	-	-	-	-	1,029	20,013
Noninstructional services	-	-	-	-	-	-	-	-	-	2,120
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	293	-	-	2,834	181,497	-	15,650	16,896	1,029	197,569
Excess (deficiency) of receipts over (under) disbursements	2,465	-	-	(2,054)	(1)	-	31,385	(16,896)	6,764	51,057
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	2,465	-	-	(2,054)	(1)	-	31,385	(16,896)	6,764	51,057
Cash and investments - ending	\$ 74,334	\$ 1,095	\$ 259	\$ 2,389	\$ -	\$ -	\$ 31,385	\$ 747	\$ -	\$ -

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
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	Title I Part A FY23	Title I Part A FY24	IDEA Special Education Grant / Paraprofessional Grant	IDEA Part B (611) FY21	IDEA Part B (611) FY22	IDEA Part B (611) FY23	IDEA Part B (611) FY24	IDEA Part B Preschool FY22	IDEA Part B Preschool FY23	IDEA Part B Preschool FY24
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (393)	\$ (26,728)	\$ -	\$ -	\$ (3,891)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	614,491	-	-	8,610	417,723	747,721	-	9,412	42,576	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	614,491	-	-	8,610	417,723	747,721	-	9,412	42,576	-
Disbursements:										
Instruction	620,447	-	-	871	253,270	668,417	-	5,521	47,136	-
Support services	80,130	-	-	7,346	137,725	147,711	-	-	-	-
Noninstructional services	7,235	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	707,812	-	-	8,217	390,995	816,128	-	5,521	47,136	-
Excess (deficiency) of receipts over (under) disbursements	(93,321)	-	-	393	26,728	(68,407)	-	3,891	(4,560)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(93,321)	-	-	393	26,728	(68,407)	-	3,891	(4,560)	-
Cash and investments - ending	\$ (93,321)	\$ -	\$ -	\$ -	\$ -	\$ (68,407)	\$ -	\$ -	\$ (4,560)	\$ -

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	Title IV FFY19	Title IV FFY20	Title IV FFY21	Title IV FFY22	Title IV FFY23	Vocational and Technology - Area 18 Perkins	Vocational and Technology - Area 18 Assessment	Medicaid Reimbursement- Federal	Title II Part A FY20	Title II Part A FY21
Cash and investments - beginning	\$ (630)	\$ (5,422)	\$ (25,193)	\$ -	\$ -	\$ -	\$ -	\$ 6,228	\$ (13,259)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	2,879	18,938	47,978	-	-	62,749	4,098	285,565	76,768	111,127
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,879	18,938	47,978	-	-	62,749	4,098	285,565	76,768	111,127
Disbursements:										
Instruction	220	1,032	34,827	-	-	62,749	4,098	-	-	-
Support services	2,029	12,484	(11,557)	25,193	-	-	-	2,060	63,509	123,975
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,249	13,516	23,270	25,193	-	62,749	4,098	2,060	63,509	123,975
Excess (deficiency) of receipts over (under) disbursements	630	5,422	24,708	(25,193)	-	-	-	283,505	13,259	(12,848)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	630	5,422	24,708	(25,193)	-	-	-	283,505	13,259	(12,848)
Cash and investments - ending	\$ -	\$ -	\$ (485)	\$ (25,193)	\$ -	\$ -	\$ -	\$ 289,733	\$ -	\$ (12,848)

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	Title II Part A FY22	Title II Part A FY24 LUL Co-1	IDEA (611) 2021 ARP	IDEA (619) 2021 ARP	Emergency Connectivity Grant	ESSER III	ESSER II	School Liaison Grant	GEERs	CARES Act
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (944,875)	\$ (125,330)	\$ -	\$ -	\$ (1,530)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	3,180	-	111,574	20,788	1,804,185	848,828	172,812	440,000	20,568	249
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	3,180	-	111,574	20,788	1,804,185	848,828	172,812	440,000	20,568	249
Disbursements:										
Instruction	-	-	-	20,788	-	1,432,073	104,658	-	19,038	-
Support services	3,180	-	146,767	-	859,310	436,425	-	182,885	-	249
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	728,765	394,656	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,180	-	146,767	20,788	859,310	2,597,263	499,314	182,885	19,038	249
Excess (deficiency) of receipts over (under) disbursements	-	-	(35,193)	-	944,875	(1,748,435)	(326,502)	257,115	1,530	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(35,193)	-	944,875	(1,748,435)	(326,502)	257,115	1,530	-
Cash and investments - ending	\$ -	\$ -	\$ (35,193)	\$ -	\$ -	\$ (1,873,765)	\$ (326,502)	\$ 257,115	\$ -	\$ -

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	Prepaid Food	Federal Tax	Social Security	State Tax	County Adjusted Gross Income Tax	Teacher Retirement	Public Employee's Retirement Fund	Employee HSA Contributions	Group Insurance	Group Health Insurance
Cash and investments - beginning	\$ 36,652	\$ (191,698)	\$ 119,819	\$ 118,058	\$ (356)	\$ (60,698)	\$ 6,911	\$ -	\$ 2,437	\$ 201,480
Receipts:										
Local sources	1,078,774	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,709,500	4,664,583	964,817	621,533	1,865,624	1,066,559	-	6,696	6,022,578
Total receipts	1,078,774	2,709,500	4,664,583	964,817	621,533	1,865,624	1,066,559	-	6,696	6,022,578
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	3,028	-	-	-	-	-	-	-	-	-
Noninstructional services	1,070,790	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,517,802	4,784,401	1,005,035	574,269	1,804,927	1,073,470	-	8,554	6,022,578
Total disbursements	1,073,818	2,517,802	4,784,401	1,005,035	574,269	1,804,927	1,073,470	-	8,554	6,022,578
Excess (deficiency) of receipts over (under) disbursements	4,956	191,698	(119,818)	(40,218)	47,264	60,697	(6,911)	-	(1,858)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	4,956	191,698	(119,818)	(40,218)	47,264	60,697	(6,911)	-	(1,858)	-
Cash and investments - ending	\$ 41,608	\$ -	\$ 1	\$ 77,840	\$ 46,908	\$ (1)	\$ -	\$ -	\$ 579	\$ 201,480

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	Group Health Insurance - Retiree	Group Dental Insurance	Group Dental Insurance - Retiree	Group Vision Insurance	Group Vision Insurance - Retiree	Group Life Insurance	Group AD&D Insurance
Cash and investments - beginning	\$ 7,998	\$ (7,022)	\$ 1,856	\$ (1,186)	\$ 2,243	\$ 3,992	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	127,828	251,582	4,825	49,723	1,902	42,395	6,275
Total receipts	127,828	251,582	4,825	49,723	1,902	42,395	6,275
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	123,728	254,231	2,291	55,297	4,095	42,455	6,275
Total disbursements	123,728	254,231	2,291	55,297	4,095	42,455	6,275
Excess (deficiency) of receipts over (under) disbursements	4,100	(2,649)	2,534	(5,574)	(2,193)	(60)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	4,100	(2,649)	2,534	(5,574)	(2,193)	(60)	-
Cash and investments - ending	\$ 12,098	\$ (9,671)	\$ 4,390	\$ (6,760)	\$ 50	\$ 3,932	\$ -

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	Group Long- Term Disability Insurance	Annuities	Garnishments	United Way Fund	Clearing Account - Misc	Insurance - Supplemental	Totals
Cash and investments - beginning	\$ (7,816)	\$ (19,433)	\$ (60)	\$ -	\$ 25,762	\$ 138,581	\$ 29,465,655
Receipts:							
Local sources	-	-	-	-	-	-	20,821,334
Intermediate sources	-	-	-	-	-	-	1,085
State sources	-	-	-	-	-	-	38,524,610
Federal sources	-	-	-	-	-	-	8,932,739
Other receipts	82,371	1,068,750	32,325	15,159	1,165	409,013	20,299,245
Total receipts	82,371	1,068,750	32,325	15,159	1,165	409,013	88,579,013
Disbursements:							
Instruction	-	-	-	-	-	-	27,957,302
Support services	-	-	-	-	-	-	25,008,972
Noninstructional services	-	-	-	-	-	-	5,425,442
Facilities acquisition and construction	-	-	-	-	-	-	4,339,716
Debt services	-	-	-	-	-	-	8,058,365
Nonprogrammed charges	74,440	1,049,316	32,265	15,159	21,202	542,386	20,014,176
Total disbursements	74,440	1,049,316	32,265	15,159	21,202	542,386	90,803,973
Excess (deficiency) of receipts over (under) disbursements	7,931	19,434	60	-	(20,037)	(133,373)	(2,224,960)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	10,000,000
Transfers in	-	-	-	-	-	-	7,051,465
Transfers out	-	-	-	-	-	-	(7,051,465)
Total other financing sources (uses)	-	-	-	-	-	-	10,000,000
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	7,931	19,434	60	-	(20,037)	(133,373)	7,775,040
Cash and investments - ending	\$ 115	\$ 1	\$ -	\$ -	\$ 5,725	\$ 5,208	\$ 37,240,695

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	Education	Debt Service	Operations	Local Rainy Day	2020 GOB Construction	2018 Bond - RO & HNHS	2022 Bond - HNHS Renovation	GOB 2023	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 12,722,187	\$ 2,382,475	\$ 4,822,812	\$ 3,697,068	\$ 2,293,589	\$ -	\$ 8,519,886	\$ -	\$ 1,505,283	\$ 1,787,289
Receipts:										
Local sources	7,735	8,071,420	11,361,468	-	-	-	-	72,862	1,265,363	153,835
Intermediate sources	667	-	-	-	-	-	-	-	-	-
State sources	38,468,666	-	-	-	-	-	-	-	33,161	814,022
Federal sources	-	-	-	-	-	-	-	-	2,361,108	-
Other receipts	103,459	-	174,341	-	-	-	-	-	-	-
Total receipts	38,580,527	8,071,420	11,535,809	-	-	-	-	72,862	3,659,632	967,857
Disbursements:										
Instruction	25,319,722	-	-	26,446	-	-	-	-	-	-
Support services	6,841,270	65,629	14,117,768	110,103	-	-	-	113,545	25,130	329,149
Noninstructional services	387,893	-	284,530	-	-	-	-	-	3,725,119	-
Facilities acquisition and construction	-	-	884,766	628,707	1,780,664	2,500	1,898,576	750	727,976	-
Debt services	-	8,637,916	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	32,548,885	8,703,545	15,287,064	765,256	1,780,664	2,500	1,898,576	114,295	4,478,225	329,149
Excess (deficiency) of receipts over (under) disbursements	6,031,642	(632,125)	(3,751,255)	(765,256)	(1,780,664)	(2,500)	(1,898,576)	(41,433)	(818,593)	638,708
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	6,090,459	-	-
Transfers in	532	-	5,450,000	-	-	-	-	-	-	-
Transfers out	(5,454,400)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(5,453,868)	-	5,450,000	-	-	-	-	6,090,459	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	577,774	(632,125)	1,698,745	(765,256)	(1,780,664)	(2,500)	(1,898,576)	6,049,026	(818,593)	638,708
Cash and investments - ending	\$ 13,299,961	\$ 1,750,350	\$ 6,521,557	\$ 2,931,812	\$ 512,925	\$ (2,500)	\$ 6,621,310	\$ 6,049,026	\$ 686,690	\$ 2,425,997

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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Levy Excess	Joint Operations- Area Vocational Ed	Child Care Program / Preschool Paths to Quality	Huntington Schools Preschool	The Lutheran Foundation	Coca-Cola	Huntington County Community Foundation	Educational License Plates	Alternative Education	Donations Gifts And Trusts
Cash and investments - beginning	\$ 3,349	\$ -	\$ 3,164	\$ 162,039	\$ 1,403	\$ 41,055	\$ 5,775	\$ 1,727	\$ 12,075	\$ 2,588
Receipts:										
Local sources	-	-	-	48,500	-	-	5,522	-	-	-
Intermediate sources	-	-	-	-	-	-	-	206	-	-
State sources	-	-	-	-	-	-	-	-	6,483	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	2,696	-	-	-	-
Total receipts	-	-	-	48,500	-	2,696	5,522	206	6,483	-
Disbursements:										
Instruction	-	83,462	1,056	27,750	-	-	1,242	-	-	-
Support services	-	-	-	-	-	3,317	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	83,462	1,056	27,750	-	3,317	1,242	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(83,462)	(1,056)	20,750	-	(621)	4,280	206	6,483	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(83,462)	(1,056)	20,750	-	(621)	4,280	206	6,483	-
Cash and investments - ending	\$ 3,349	\$ (83,462)	\$ 2,108	\$ 182,789	\$ 1,403	\$ 40,434	\$ 10,055	\$ 1,933	\$ 18,558	\$ 2,588

HUNTINGTON COUNTY 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, 2024

	AWS Foundation Grant	Novae / Baseball / Classroom Donation	Donations Gifts And Trusts - Psi Iota XI	Donations Gifts And Trusts - CF Industries	Donations Gifts And Trusts - Purdy Grant	Donations Gifts And Trusts - Lafontaine Arts Grant	Everett Foundation	Psi Iota XI Donation	Vocational Program - Clearing	Knights of Columbus
Cash and investments - beginning	\$ 415	\$ -	\$ 2,127	\$ 5,843	\$ 126	\$ 90	\$ -	\$ 2,555	\$ 6,125	\$ 88
Receipts:										
Local sources	60,000	-	2,459	2,605	-	-	33,700	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	1,755	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	60,000	-	2,459	2,605	-	-	33,700	-	1,755	-
Disbursements:										
Instruction	53,469	-	4,533	2,361	-	-	-	-	823	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	33,700	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	53,469	-	4,533	2,361	-	-	33,700	-	823	-
Excess (deficiency) of receipts over (under) disbursements	6,531	-	(2,074)	244	-	-	-	-	932	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	6,531	-	(2,074)	244	-	-	-	-	932	-
Cash and investments - ending	\$ 6,946	\$ -	\$ 53	\$ 6,087	\$ 126	\$ 90	\$ -	\$ 2,555	\$ 7,057	\$ 88

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
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 For the Year Ended June 30, 2024

	Evergreen Donation	Clearing Account - Technology	United Way	Brad Hummer Donation	Donations Gifts And Trusts - Classroom Education Grant 2023	Duke Energy Grant	Parkview Foundation	Bippus State Bank - HNHS Athletics	Don Wood Foundation	The Bookworm
Cash and investments - beginning	\$ 78	\$ 206	\$ 631	\$ 8	\$ -	\$ 484	\$ 968	\$ 2,120	\$ 1,536	\$ 1,252
Receipts:										
Local sources	-	13	-	-	6,125	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	13	-	-	6,125	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	5,836	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	5,836	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	13	-	-	289	-	-	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	13	-	-	289	-	-	-	-	-
Cash and investments - ending	\$ 78	\$ 219	\$ 631	\$ 8	\$ 289	\$ 484	\$ 968	\$ 2,120	\$ 1,536	\$ 1,252

HUNTINGTON COUNTY 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

	Huntington University Baseball	Classroom Ed Grant	Tennis Courts Pavillion Donation	Fuel Up To Play 60 Grant	Donations - Whitetails Unlimited / Nasp Donation	HCCSC Robotics	Scholarships and Awards / Amy Barnes	Scholarships and Awards / Mary Cecil	Formative Assessment Grant	Teacher Quality Improvement Program / Early Literacy Achievement Grant
Cash and investments - beginning	\$ 201	\$ 274	\$ 60,000	\$ -	\$ 90	\$ 8,177	\$ 2,492	\$ 13,833	\$ 20,151	\$ -
Receipts:										
Local sources	-	-	-	-	-	5,174	71	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	74,016	25,293
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	5,174	71	-	74,016	25,293
Disbursements:										
Instruction	-	-	-	-	-	2,193	-	1,000	-	28,042
Support services	-	-	-	-	-	-	-	-	44,797	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	52,656	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	52,656	-	-	2,193	-	1,000	44,797	28,042
Excess (deficiency) of receipts over (under) disbursements	-	-	(52,656)	-	-	2,981	71	(1,000)	29,219	(2,749)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	2,749
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	2,749
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(52,656)	-	-	2,981	71	(1,000)	29,219	-
Cash and investments - ending	\$ 201	\$ 274	\$ 7,344	\$ -	\$ 90	\$ 11,158	\$ 2,563	\$ 12,833	\$ 49,370	\$ -

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
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	Medicaid Reimbursement	Secured Schools Safety Grant	STEM - Math Transition Pilot	K-12 Robotics FY24	Non-English Speaking Program Grant 2019-20	Non-English Speaking Program Grant 2020-21	Non-English Speaking Program Grant 2021-22	Non-English Speaking Program Grant 2022-23	School Technology E-Rate	State Connectivity - Technology
Cash and investments - beginning	\$ 279,104	\$ (2)	\$ (269)	\$ -	\$ -	\$ -	\$ -	\$ 16,430	\$ 123,691	\$ 127,821
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	179,498	10,927	567	-	-	-	-	-	-	29,456
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	50	-	-	-	-	-	-	-	-	-
Total receipts	179,548	10,927	567	-	-	-	-	-	-	29,456
Disbursements:										
Instruction	11,162	-	298	29,890	-	-	-	17,757	-	-
Support services	242,898	51,221	-	-	-	-	-	-	128,641	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	254,060	51,221	298	29,890	-	-	-	17,757	128,641	-
Excess (deficiency) of receipts over (under) disbursements	(74,512)	(40,294)	269	(29,890)	-	-	-	(17,757)	(128,641)	29,456
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	1,327	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	1,327	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(74,512)	(40,294)	269	(29,890)	-	-	-	(16,430)	(128,641)	29,456
Cash and investments - ending	\$ 204,592	\$ (40,296)	\$ -	\$ (29,890)	\$ -	\$ -	\$ -	\$ -	\$ (4,950)	\$ 157,277

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
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	Ebay	Viking New Tech - VNT	Schwab Navigation 101 - VNT	Career and Technical Performance Grant / School Technical Performance Award	Teacher Appreciation Grant / Performance Based Awards	Indiana School Academic Improvement / Science of Reading Grant 2023-24	High Ability Students	High Ability - FY 2022 / FY 2024	Indiana Healthy Schools Grant	Title I Part A FY22
Cash and investments - beginning	\$ 74,334	\$ 1,095	\$ 259	\$ 2,389	\$ -	\$ -	\$ 31,385	\$ 747	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	1,825	176,989	-	58,509	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	1,825	176,989	-	58,509	-	-	-
Disbursements:										
Instruction	-	-	-	985	177,324	272,035	42,631	-	-	-
Support services	2	-	-	-	-	-	19,062	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	2	-	-	985	177,324	272,035	61,693	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(2)	-	-	840	(335)	(272,035)	(3,184)	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	325	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	325	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(2)	-	-	840	(10)	(272,035)	(3,184)	-	-	-
Cash and investments - ending	\$ 74,332	\$ 1,095	\$ 259	\$ 3,229	\$ (10)	\$ (272,035)	\$ 28,201	\$ 747	\$ -	\$ -

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Title I Part A FY23	Title I Part A FY24	IDEA Special Education Grant / Paraprofessional Grant	IDEA Part B (611) FY21	IDEA Part B (611) FY22	IDEA Part B (611) FY23	IDEA Part B (611) FY24	IDEA Part B Preschool FY22	IDEA Part B Preschool FY23	IDEA Part B Preschool FY24
Cash and investments - beginning	\$ (93,321)	\$ -	\$ -	\$ -	\$ -	\$ (68,407)	\$ -	\$ -	\$ (4,560)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	197,747	689,983	13,508	-	6,559	548,868	724,823	-	7,369	50,051
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	197,747	689,983	13,508	-	6,559	548,868	724,823	-	7,369	50,051
Disbursements:										
Instruction	100,580	653,772	13,508	-	-	372,096	574,876	-	2,809	50,051
Support services	3,846	64,823	-	-	6,559	129,421	205,455	-	-	-
Noninstructional services	-	5,831	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	104,426	724,426	13,508	-	6,559	501,517	780,331	-	2,809	50,051
Excess (deficiency) of receipts over (under) disbursements	93,321	(34,443)	-	-	-	47,351	(55,508)	-	4,560	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	93,321	(34,443)	-	-	-	47,351	(55,508)	-	4,560	-
Cash and investments - ending	\$ -	\$ (34,443)	\$ -	\$ -	\$ -	\$ (21,056)	\$ (55,508)	\$ -	\$ -	\$ -

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Title IV FFY19	Title IV FFY20	Title IV FFY21	Title IV FFY22	Title IV FFY23	Vocational and Technology - Area 18 Perkins	Vocational and Technology - Area 18 Assessment	Medicaid Reimbursement- Federal	Title II Part A FY20	Title II Part A FY21
Cash and investments - beginning	\$ -	\$ -	\$ (485)	\$ (25,193)	\$ -	\$ -	\$ -	\$ 289,733	\$ -	\$ (12,848)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	10,858	45,879	-	80,278	6,386	572,182	-	33,198
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	10,858	45,879	-	80,278	6,386	572,182	-	33,198
Disbursements:										
Instruction	-	-	10,123	10,189	-	81,189	4,886	80,498	-	-
Support services	-	-	250	12,892	1,697	-	-	303,583	-	22,872
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	10,373	23,081	1,697	81,189	4,886	384,081	-	22,872
Excess (deficiency) of receipts over (under) disbursements	-	-	485	22,798	(1,697)	(911)	1,500	188,101	-	10,326
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	485	22,798	(1,697)	(911)	1,500	188,101	-	10,326
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (2,395)	\$ (1,697)	\$ (911)	\$ 1,500	\$ 477,834	\$ -	\$ (2,522)

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
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	Title II Part A FY22	Title II Part A FY24 LUL Co-1	IDEA (611) 2021 ARP	IDEA (619) 2021 ARP	Emergency Connectivity Grant	ESSER III	ESSER II	School Liaison Grant	GEERs	CARES Act
Cash and investments - beginning	\$ -	\$ -	\$ (35,193)	\$ -	\$ -	\$ (1,873,765)	\$ (326,502)	\$ 257,115	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	4,116	167,361	-	-	2,682,456	1,462,183	55,000	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	4,116	167,361	-	-	2,682,456	1,462,183	55,000	-	-
Disbursements:										
Instruction	-	-	-	-	-	(161,531)	145,341	-	-	-
Support services	92,115	4,116	131,636	-	-	522,629	-	209,970	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	618,440	990,340	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	92,115	4,116	131,636	-	-	979,538	1,135,681	209,970	-	-
Excess (deficiency) of receipts over (under) disbursements	(92,115)	-	35,725	-	-	1,702,918	326,502	(154,970)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(532)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(532)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(92,115)	-	35,193	-	-	1,702,918	326,502	(154,970)	-	-
Cash and investments - ending	\$ (92,115)	\$ -	\$ -	\$ -	\$ -	\$ (170,847)	\$ -	\$ 102,145	\$ -	\$ -

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Prepaid Food	Federal Tax	Social Security	State Tax	County Adjusted Gross Income Tax	Teacher Retirement	Public Employee's Retirement Fund	Employee HSA Contributions	Group Insurance	Group Health Insurance
Cash and investments - beginning	\$ 41,608	\$ -	\$ 1	\$ 77,840	\$ 46,908	\$ (1)	\$ -	\$ -	\$ 579	\$ 201,480
Receipts:										
Local sources	1,030,194	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,646,564	4,962,690	1,210,567	744,783	1,895,860	1,216,451	-	579	6,086,644
Total receipts	1,030,194	2,646,564	4,962,690	1,210,567	744,783	1,895,860	1,216,451	-	579	6,086,644
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	4,579	-	-	-	-	-	-	-	-	-
Noninstructional services	1,022,239	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,966,043	4,643,427	1,253,965	694,384	1,716,896	1,320,883	75	673	6,664,828
Total disbursements	1,026,818	2,966,043	4,643,427	1,253,965	694,384	1,716,896	1,320,883	75	673	6,664,828
Excess (deficiency) of receipts over (under) disbursements	3,376	(319,479)	319,263	(43,398)	50,399	178,964	(104,432)	(75)	(94)	(578,184)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	3,376	(319,479)	319,263	(43,398)	50,399	178,964	(104,432)	(75)	(94)	(578,184)
Cash and investments - ending	\$ 44,984	\$ (319,479)	\$ 319,264	\$ 34,442	\$ 97,307	\$ 178,963	\$ (104,432)	\$ (75)	\$ 485	\$ (376,704)

HUNTINGTON COUNTY 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

	Group Health Insurance - Retiree	Group Dental Insurance	Group Dental Insurance - Retiree	Group Vision Insurance	Group Vision Insurance - Retiree	Group Life Insurance	Group AD&D Insurance
Cash and investments - beginning	\$ 12,098	\$ (9,671)	\$ 4,390	\$ (6,760)	\$ 50	\$ 3,932	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	145,897	257,929	3,874	48,285	688	42,926	6,574
Total receipts	145,897	257,929	3,874	48,285	688	42,926	6,574
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	128,102	173,225	1,425	41,065	507	45,429	5,473
Total disbursements	128,102	173,225	1,425	41,065	507	45,429	5,473
Excess (deficiency) of receipts over (under) disbursements	17,795	84,704	2,449	7,220	181	(2,503)	1,101
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	17,795	84,704	2,449	7,220	181	(2,503)	1,101
Cash and investments - ending	\$ 29,893	\$ 75,033	\$ 6,839	\$ 460	\$ 231	\$ 1,429	\$ 1,101

HUNTINGTON COUNTY 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

	Group Long- Term Disability Insurance	Annuities	Garnishments	United Way Fund	Clearing Account - Misc	Insurance - Supplemental	Totals
Cash and investments - beginning	\$ 115	\$ 1	\$ -	\$ -	\$ 5,725	\$ 5,208	\$ 37,240,695
Receipts:							
Local sources	-	-	-	-	-	-	22,127,046
Intermediate sources	-	-	-	-	-	-	873
State sources	-	-	-	-	-	-	39,881,167
Federal sources	-	-	-	-	-	-	9,719,913
Other receipts	79,381	1,083,733	51,189	30,011	1,693	486,128	21,282,992
Total receipts	79,381	1,083,733	51,189	30,011	1,693	486,128	93,011,991
Disbursements:							
Instruction	-	-	-	-	-	-	28,048,404
Support services	-	-	-	-	-	-	23,808,975
Noninstructional services	-	-	-	-	-	-	5,425,612
Facilities acquisition and construction	-	-	-	-	-	-	7,619,075
Debt services	-	-	-	-	-	-	8,637,916
Nonprogrammed charges	54,956	855,544	53,043	30,020	207	461,694	21,111,864
Total disbursements	54,956	855,544	53,043	30,020	207	461,694	94,651,846
Excess (deficiency) of receipts over (under) disbursements	24,425	228,189	(1,854)	(9)	1,486	24,434	(1,639,855)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	6,090,459
Transfers in	-	-	-	-	-	-	5,454,933
Transfers out	-	-	-	-	-	-	(5,454,932)
Total other financing sources (uses)	-	-	-	-	-	-	6,090,460
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	24,425	228,189	(1,854)	(9)	1,486	24,434	4,450,605
Cash and investments - ending	\$ 24,540	\$ 228,190	\$ (1,854)	\$ (9)	\$ 7,211	\$ 29,642	\$ 41,691,300



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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Huntington Countywide School Bldg Corp I	Mortgage Bonds of 2018	\$ 3,888,900	11/15/18	12/31/37
Huntington Countywide School Bldg Corp I	Mortgage Bonds of 2022	1,341,550	09/22/22	12/03/41
Pitney Bowes	Postage Machine Rental	5,272	01/01/20	12/31/25
US Bank Finance	Copier Lease	76,469	08/01/20	08/15/25
YMCA	Pool Rental	<u>39,000</u>	10/23/23	06/30/28
Total of annual lease payments		<u>\$ 5,351,191</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
General Obligation Bonds	2023 General Obligation Bond		<u>\$ 4,740,000</u>	<u>\$ 2,810,000</u>

OTHER REPORTS

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