

**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

BLACKFORD COUNTY SCHOOLS

BLACKFORD COUNTY, INDIANA

July 1, 2022 to June 30, 2024



**FILED**

03/25/2025



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Julie Dodd	07-01-22 to 06-30-25
Superintendent of Schools	Chad Yencer	07-01-22 to 06-30-25
President of the School Board	Philip Jones	07-01-22 to 06-30-25



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

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## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE BLACKFORD COUNTY SCHOOLS, BLACKFORD COUNTY, INDIANA

### Report on the Audit of the Financial Statement

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

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

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

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis 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 13, 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 13, 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.



BLACKFORD COUNTY SCHOOLS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Education	\$ 4,345,005	\$ 11,906,013	\$ 9,431,665	\$ (3,209,550)	\$ 3,609,803	\$ 12,726,038	\$ 10,931,948	\$ (1,344,220)	\$ 4,059,673
Debt Services	154,243	2,514,605	2,490,425	(65,981)	112,442	2,636,717	2,441,450	226,296	534,005
Operations	573,960	2,773,369	4,243,552	1,540,351	644,128	3,135,642	4,369,739	1,556,679	966,710
Rainy Day	725,138	-	193,281	-	531,857	1,500	157,498	-	375,859
General Obligation Bond 2019	467,755	-	467,364	(391)	-	-	-	-	-
Cafeteria	692,347	1,220,864	1,144,868	(18,152)	750,191	1,023,290	1,117,052	13,256	669,685
Textbook	122,061	149,428	96,196	-	175,293	243,181	223,689	22,718	217,503
Levy Excess	1,440	-	-	(1,440)	-	-	-	-	-
Education Plate Fees-PI92	2,429	150	1,037	-	1,542	188	1,542	-	188
Alternative Education	36,248	-	-	-	36,248	-	-	(36,248)	-
Gina Kane Memorial	623	-	-	-	623	-	591	-	32
Back To School Carnival	1,099	-	-	-	1,099	-	1,099	-	-
K-2 Literacy BCCF Grant	-	20,000	2,495	-	17,505	16,093	17,505	-	16,093
Student Assistance	1,637	-	1,205	-	432	-	-	-	432
BCCF/K-3 Technology Grant	5,449	-	2,664	-	2,785	-	2,400	-	385
Red Ribbon	300	-	-	-	300	-	-	-	300
BCCF Composition Lit 12-13	2,500	-	-	-	2,500	-	-	-	2,500
Wow Grant	-	-	-	-	-	2,630	2,171	-	459
Deep Dive Mini Grant	-	1,500	1,490	-	10	-	-	-	10
Wellness Program	1,721	7,380	4,358	-	4,743	4,520	5,135	-	4,128
FFA Scholarship	8,000	5,000	6,500	-	6,500	9,400	5,400	-	10,500
HOSA Scholarships	-	500	500	-	-	1,200	1,200	-	-
BCCF Meet The Teacher - MS	2,284	-	-	(2,284)	-	-	-	-	-
Early Childhood Coalition	(19,828)	-	-	19,828	-	-	-	-	-
Camp Invention	7,341	8,775	11,385	-	4,731	8,196	4,731	-	8,196
Indiana Public Employer's Plan	10,000	-	-	-	10,000	-	-	-	10,000
Mentoring Moms	1,866	-	-	-	1,866	-	-	-	1,866
CAPE 2010	1,098	9,000	9,000	(1,098)	-	-	36,248	36,248	-
National Honor Society Scholar	-	750	750	-	-	1,500	1,500	-	-
Formative Assessment Grant	(15,471)	17,250	-	-	1,779	20,976	22,511	(244)	-
High Ability 15-16 Grant	96	-	-	(96)	-	-	-	-	-
18-19 High Ability	(3,674)	-	-	3,674	-	-	-	-	-
Early Literacy Achievement Grt	-	-	-	-	-	6,844	6,844	-	-
Preschool 19-20	(31,491)	-	-	31,491	-	-	-	-	-
State Medicaid	-	-	-	-	-	56,621	-	-	56,621
Secured Safe Grant 14-15	(95,042)	-	-	64,191	(30,851)	25,000	25,000	30,851	-
STEM (Robotics) Grant	-	-	-	-	-	-	1,876	-	(1,876)
Alternative Education Grant	-	-	-	-	-	6,622	-	-	6,622
Early Intervention Grant 19-20	(5,999)	-	-	5,999	-	-	-	-	-
Early Intervention 20-21	(3,069)	-	-	3,069	-	-	-	-	-
Early Intervention 2021-2022	(2,853)	-	-	2,853	-	-	-	-	-
Early Intervention 22-23	-	4,351	-	-	4,351	-	4,351	-	-
NESP 22-23	-	5,669	5,669	-	-	-	-	-	-

BLACKFORD COUNTY SCHOOLS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
NESP Grant 21-22	676	-	-	(676)	-	-	-	-	-
NESP Grant 20-21	5,639	-	-	(5,639)	-	-	-	-	-
NESP Grant 19-20	5,839	-	-	(5,839)	-	-	-	-	-
NESP 2016-2017	3,400	-	-	(3,400)	-	-	-	-	-
NESP 17-18	(133)	-	-	133	-	-	-	-	-
School Technology	2,215	-	-	-	2,215	-	-	-	2,215
2016 CTE Performance Grant	23,290	257	-	-	23,547	412	-	-	23,959
Teacher Appreciation Grant	(9,017)	-	-	9,017	-	-	-	-	-
Teacher Appreciation Grant 2022	(73)	-	-	73	-	-	-	-	-
TAG 2022-2023	-	55,853	55,981	128	-	-	-	-	-
TAG 2023-2024	-	-	-	-	-	55,043	55,454	411	-
High Ability	41,771	24,691	30,409	1,517	37,570	35,402	29,500	-	43,472
Connectivity Grant	18,806	1,482	-	-	20,288	1,449	-	-	21,737
Innovative Work And Learn Gran	(12,790)	-	-	12,790	-	-	-	-	-
Project Lead The Way	-	25,000	14,189	-	10,811	15,000	10,800	-	15,011
Title I 84.010A 2016-17	899	-	-	(899)	-	-	-	-	-
Title I 17-18 CFDA: 84.01A	(142)	-	-	142	-	-	-	-	-
Title I 18-19 CFDA: 84.01A	(69,340)	-	-	69,340	-	-	-	-	-
Title I -19-20 School Year	67,279	-	-	(67,279)	-	-	-	-	-
Title I Sch Yr 20-21	(190,860)	-	25,778	216,638	-	-	-	-	-
Title I Sch Yr 21-22	99,869	40,132	253,942	113,941	-	-	-	-	-
Title I Sch Yr 22-23	-	441,300	298,927	-	142,373	45,451	24,566	(163,258)	-
Title I Sch Yr 23-24	-	-	-	-	-	420,648	459,979	-	(39,331)
IDEA 84.027A 2016-17	(418,990)	-	-	418,990	-	-	-	-	-
IDEA 84.027A 2017-2018	124,163	-	-	(124,163)	-	-	-	-	-
IDEA 17-18	(439)	-	-	439	-	-	-	-	-
IDEA 18-19	(5,950)	-	-	5,950	-	-	-	-	-
IDEA Se611 Sch Yr 2021-2022	(182,852)	101,555	209,320	290,617	-	-	-	-	-
IDEA Se 611 Sch Yr 22-23	-	354,409	288,027	-	66,382	148,704	15,102	(199,984)	-
IDEA 84.027A 2015-16	-	-	-	-	-	193,212	391,646	-	(198,434)
Sped Parpro Train Grant 23/24	-	-	-	-	-	4,495	4,495	-	-
Pre-School19-20 Se 619	(60,223)	-	-	60,223	-	-	-	-	-
Pre-School20-21 Sec 619	(13,704)	-	-	13,704	-	-	-	-	-
Preschool Se 619 Sch Yr2021-22	(38,748)	-	28,271	67,019	-	-	-	-	-
Pre-School Se 619 Sch Yr 22-23	-	31,343	8,287	-	23,056	-	726	(22,330)	-
Pre-School Se 619 Sch Yr 23-24	-	-	-	-	-	29,094	31,554	-	(2,460)
Title IV 18-20	5,419	-	-	(5,419)	-	-	-	-	-
Title IV 19-21	3,383	-	-	(3,383)	-	-	-	-	-
Title IV Sch Yr 20-21	(25,925)	-	-	25,925	-	-	-	-	-
Title IV 21-22 School Year	(45,683)	-	42,764	88,447	-	-	-	-	-
Title IV 22-23 School Year	-	31,707	37,232	5,525	-	-	-	-	-
Title IV 23-24 School Year	-	-	-	-	-	39,188	39,197	-	(9)
Perkins 84.038 2016-17	(1,281)	-	-	1,281	-	-	-	-	-
Perkins 17	(1,872)	-	-	1,872	-	-	-	-	-

BLACKFORD COUNTY SCHOOLS  
 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
Perkins 18	(59)	-	-	59	-	-	-	-	-
Perkins Grant Sch Yr 2021-2022	(7,082)	-	-	7,082	-	-	-	-	-
Perkins Grant Sch Yr 22-23	-	24,792	19,992	-	4,800	-	4,800	-	-
Perkins Grant Sch Yr 23-24	-	-	-	-	-	17,791	-	-	-
Medicaid Federal	90,456	139,202	112,390	-	117,268	149,712	228,171	103	38,912
Title IIA - Sch Yr 2021-2022	(31,863)	2,755	39,282	68,390	-	-	-	-	-
Title IIA - Sch Yr 2022-2023	-	55,278	70,155	-	(14,877)	24,134	9,931	674	-
Title II Sch Yr 23-24	-	-	-	-	-	77,480	77,480	-	-
2015-2017 Title II CFDA 84.367	(33,128)	-	-	33,128	-	-	-	-	-
2017-2019 Title II CFDA84-367A	(15,464)	-	-	15,464	-	-	-	-	-
Title II - 2019-2020 School Yr	1,942	-	-	(1,942)	-	-	-	-	-
Title IIA Sch Yr 20-21	9,322	-	-	(9,322)	-	-	-	-	-
RLIS 17-19	(210,285)	-	65,345	275,630	-	-	-	-	-
RLIS 19-20	26,017	-	-	(26,017)	-	-	-	-	-
RLIS Grant 20-21	(1,301)	-	-	1,301	-	-	-	-	-
RLIS Grant Sch Yr 21-22	(24,945)	-	-	24,945	-	-	-	-	-
RLIS 22-23 Sch Yr	(12,975)	-	47,927	60,902	-	-	-	-	-
Title III-Migrant	892	-	-	(892)	-	-	-	-	-
3E Explore Engage Exp Grant	-	-	-	-	-	33,053	53,223	-	(20,170)
ARPA Special Education	-	21,767	32,953	-	(11,186)	57,422	46,133	(103)	-
ARPA Pre-K Special Education	-	4,766	4,766	-	-	1,150	1,150	-	-
ESSER III	(132,560)	1,456,923	1,838,692	(50,170)	(564,499)	1,147,338	561,047	-	21,792
ESSER II - CARES	(38,433)	663,739	614,221	50,422	61,507	55,670	-	(117,177)	-
GEER Grant	7,748	-	-	-	7,748	-	-	(7,748)	-
ESSER 1 Fed Stim 18003 Ed Stab	(17,331)	-	-	-	(17,331)	-	-	17,331	-
Blg Stabilization Grant Presch	38,147	-	3,184	-	34,963	-	34,963	-	-
Café Prepaid	83,449	10,241	217	(8,458)	85,015	14,467	13,492	-	85,990
Cons Accruals	(51,172)	5,430,146	6,122,617	-	(743,643)	6,078,058	6,184,900	-	(850,485)
Café Consolidated	(4,306)	-	-	-	(4,306)	-	-	-	(4,306)
Former Café Prepaid	20,410	-	-	-	20,410	-	-	-	20,410
Empl. Insurance	11,477	-	1,386	-	10,091	-	1,467	-	8,624
Corp Clearing	37	-	-	-	37	-	-	-	37
In/Out Liability	(9,648)	-	-	-	(9,648)	-	-	-	(9,648)
Totals	<u>\$ 6,011,184</u>	<u>\$ 27,561,942</u>	<u>\$ 28,380,658</u>	<u>\$ -</u>	<u>\$ 5,192,468</u>	<u>\$ 28,570,531</u>	<u>\$ 27,679,047</u>	<u>\$ 13,255</u>	<u>\$ 6,097,207</u>

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

BLACKFORD COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

BLACKFORD COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

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

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

BLACKFORD COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Other Financing Sources and Uses*

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

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

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

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

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

BLACKFORD COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

BLACKFORD COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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.

BLACKFORD COUNTY SCHOOLS  
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.

BLACKFORD COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. In most cases this is the result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2023 and 2024. There are some funds with negative balances as of June 30, 2023 and 2024, that were a result of disbursements exceeding receipts.

**Note 8. Holding Corporation**

The School Corporation has entered into a capital lease with the Blackford County School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years June 30, 2023 and 2024, totaled \$1,910,500 and \$1,388,500, respectively.

OTHER INFORMATION



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

	Education	Debt Services	Operations	Rainy Day	General Obligation Bond 2019	Cafeteria	Textbook	Levy Excess	Education Plate Fees-PI92
Cash and investments - beginning	\$ 4,345,005	\$ 154,243	\$ 573,960	\$ 725,138	\$ 467,755	\$ 692,347	\$ 122,061	\$ 1,440	\$ 2,429
Receipts:									
Local sources	129,705	2,514,605	2,771,530	-	-	1,037,282	81,187	-	-
Intermediate sources	-	-	-	-	-	-	-	-	150
State sources	11,776,308	-	-	-	-	8,209	68,241	-	-
Federal sources	-	-	-	-	-	175,373	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	1,839	-	-	-	-	-	-
Total receipts	11,906,013	2,514,605	2,773,369	-	-	1,220,864	149,428	-	150
Disbursements:									
Instruction	6,674,778	-	-	21,110	-	-	33,272	-	-
Support services	2,553,381	-	4,106,334	119,826	750	224,411	62,924	-	1,037
Noninstructional services	203,506	-	41,964	-	-	882,305	-	-	-
Facilities acquisition and construction	-	-	95,254	52,345	466,614	38,152	-	-	-
Debt services	-	2,490,425	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	9,431,665	2,490,425	4,243,552	193,281	467,364	1,144,868	96,196	-	1,037
Excess (deficiency) of receipts over (under) disbursements	2,474,348	24,180	(1,470,183)	(193,281)	(467,364)	75,996	53,232	-	(887)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	266,735	110,301	1,608,155	50,000	-	8,641	-	-	-
Transfers out	(3,476,285)	(176,282)	(67,804)	(50,000)	(391)	(26,793)	-	(1,440)	-
Total other financing sources (uses)	(3,209,550)	(65,981)	1,540,351	-	(391)	(18,152)	-	(1,440)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(735,202)	(41,801)	70,168	(193,281)	(467,755)	57,844	53,232	(1,440)	(887)
Cash and investments - ending	\$ 3,609,803	\$ 112,442	\$ 644,128	\$ 531,857	\$ -	\$ 750,191	\$ 175,293	\$ -	\$ 1,542

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

	Alternative Education	Gina Kane Memorial	Back To School Carnival	K-2 Literacy BCCF Grant	Student Assistance	BCCF/K-3 Technology Grant	Red Ribbon	BCCF Composition Lit 12-13	Wow Grant
Cash and investments - beginning	\$ 36,248	\$ 623	\$ 1,099	\$ -	\$ 1,637	\$ 5,449	\$ 300	\$ 2,500	\$ -
Receipts:									
Local sources	-	-	-	20,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	20,000	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	2,495	1,205	-	-	-	-
Support services	-	-	-	-	-	2,664	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	2,495	1,205	2,664	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	17,505	(1,205)	(2,664)	-	-	-
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	-	-	-	17,505	(1,205)	(2,664)	-	-	-
Cash and investments - ending	\$ 36,248	\$ 623	\$ 1,099	\$ 17,505	\$ 432	\$ 2,785	\$ 300	\$ 2,500	\$ -

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

	Deep Dive Mini Grant	Wellness Program	FFA Scholarship	HOSA Scholarships	BCCF Meet The Teacher - MS	Early Childhood Coalition	Camp Invention	Indiana Public Employer's Plan	Mentoring Moms
Cash and investments - beginning	\$ -	\$ 1,721	\$ 8,000	\$ -	\$ 2,284	\$ (19,828)	\$ 7,341	\$ 10,000	\$ 1,866
Receipts:									
Local sources	1,500	7,380	5,000	500	-	-	8,775	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,500	7,380	5,000	500	-	-	8,775	-	-
Disbursements:									
Instruction	1,490	-	-	-	-	-	-	-	-
Support services	-	4,358	-	-	-	-	11,385	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	6,500	500	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,490	4,358	6,500	500	-	-	11,385	-	-
Excess (deficiency) of receipts over (under) disbursements	10	3,022	(1,500)	-	-	-	(2,610)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	19,828	-	-	-
Transfers out	-	-	-	-	(2,284)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(2,284)	19,828	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	10	3,022	(1,500)	-	(2,284)	19,828	(2,610)	-	-
Cash and investments - ending	\$ 10	\$ 4,743	\$ 6,500	\$ -	\$ -	\$ -	\$ 4,731	\$ 10,000	\$ 1,866

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

	CAPE 2010	National Honor Society Scholar	Formative Assessment Grant	High Ability 15- 16 Grant	18-19 High Ability	Early Literacy Achievement Grt	Preschool 19-20	State Medicaid	Secured Safe Grant 14-15
Cash and investments - beginning	\$ 1,098	\$ -	\$ (15,471)	\$ 96	\$ (3,674)	\$ -	\$ (31,491)	\$ -	\$ (95,042)
Receipts:									
Local sources	-	750	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	9,000	-	17,250	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	9,000	750	17,250	-	-	-	-	-	-
Disbursements:									
Instruction	9,000	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	750	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	9,000	750	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	17,250	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	3,674	-	31,491	-	64,191
Transfers out	(1,098)	-	-	(96)	-	-	-	-	-
Total other financing sources (uses)	(1,098)	-	-	(96)	3,674	-	31,491	-	64,191
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,098)	-	17,250	(96)	3,674	-	31,491	-	64,191
Cash and investments - ending	\$ -	\$ -	\$ 1,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,851)

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

	STEM (Robotics) Grant	Alternative Education Grant	Early Intervention Grant 19-20	Early Intervention 20- 21	Early Intervention 2021- 2022	Early Intervention 22- 23	NESP 22-23	NESP Grant 21- 22	NESP Grant 20- 21
Cash and investments - beginning	\$ -	\$ -	\$ (5,999)	\$ (3,069)	\$ (2,853)	\$ -	\$ -	\$ 676	\$ 5,639
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	4,351	5,669	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	4,351	5,669	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	5,669	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	5,669	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	4,351	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	5,999	3,069	2,853	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(676)	(5,639)
Total other financing sources (uses)	-	-	5,999	3,069	2,853	-	-	(676)	(5,639)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	5,999	3,069	2,853	4,351	-	(676)	(5,639)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,351	\$ -	\$ -	\$ -

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

	NESP Grant 19- 20	NESP 2016- 2017	NESP 17-18	School Technology	2016 CTE Performance Grant	Teacher Appreciation Grant	Teacher Appreciation Grant 2022	TAG 2022-2023	TAG 2023-2024
Cash and investments - beginning	\$ 5,839	\$ 3,400	\$ (133)	\$ 2,215	\$ 23,290	\$ (9,017)	\$ (73)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	257	-	-	55,853	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	257	-	-	55,853	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	55,981	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	55,981	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	257	-	-	(128)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	133	-	-	9,017	73	128	-
Transfers out	(5,839)	(3,400)	-	-	-	-	-	-	-
Total other financing sources (uses)	(5,839)	(3,400)	133	-	-	9,017	73	128	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(5,839)	(3,400)	133	-	257	9,017	73	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,215	\$ 23,547	\$ -	\$ -	\$ -	\$ -

BLACKFORD COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2023

	High Ability	Connectivity Grant	Innovative Work And Learn Grant	Project Lead The Way	Title I 84.010A 2016-17	Title 1 17-18 CFDA: 84.01A	Title 1 18-19 CFDA: 84.01A	Title I -19-20 School Year	Title I Sch Yr 20-21
Cash and investments - beginning	\$ 41,771	\$ 18,806	\$ (12,790)	\$ -	\$ 899	\$ (142)	\$ (69,340)	\$ 67,279	\$ (190,860)
Receipts:									
Local sources	-	-	-	25,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	24,691	1,482	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	24,691	1,482	-	25,000	-	-	-	-	-
Disbursements:									
Instruction	20,565	-	-	12,489	-	-	-	-	25,289
Support services	9,844	-	-	1,700	-	-	-	-	489
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	30,409	-	-	14,189	-	-	-	-	25,778
Excess (deficiency) of receipts over (under) disbursements	(5,718)	1,482	-	10,811	-	-	-	-	(25,778)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	1,517	-	12,790	-	-	142	69,340	-	216,638
Transfers out	-	-	-	-	(899)	-	-	(67,279)	-
Total other financing sources (uses)	1,517	-	12,790	-	(899)	142	69,340	(67,279)	216,638
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(4,201)	1,482	12,790	10,811	(899)	142	69,340	(67,279)	190,860
Cash and investments - ending	\$ 37,570	\$ 20,288	\$ -	\$ 10,811	\$ -	\$ -	\$ -	\$ -	\$ -

BLACKFORD COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2023

	Title I Sch Yr 21- 22	Title 1 Sch Yr 22- 23	Title I Sch Yr 23- 24	IDEA 84.027A 2016-17	IDEA 84.027A 2017-2018	IDEA 17-18	IDEA 18-19	IDEA Se611 Sch Yr 2021-2022	IDEA Se 611 Sch Yr 22-23
Cash and investments - beginning	\$ 99,869	\$ -	\$ -	\$ (418,990)	\$ 124,163	\$ (439)	\$ (5,950)	\$ (182,852)	\$ -
Receipts:									
Local sources	-	11	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	40,132	441,289	-	-	-	-	-	101,555	354,409
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	40,132	441,300	-	-	-	-	-	101,555	354,409
Disbursements:									
Instruction	159,818	183,622	-	-	-	-	-	209,320	288,027
Support services	94,124	110,653	-	-	-	-	-	-	-
Noninstructional services	-	4,652	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	253,942	298,927	-	-	-	-	-	209,320	288,027
Excess (deficiency) of receipts over (under) disbursements	(213,810)	142,373	-	-	-	-	-	(107,765)	66,382
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	113,941	-	-	418,990	-	439	5,950	290,617	-
Transfers out	-	-	-	-	(124,163)	-	-	-	-
Total other financing sources (uses)	113,941	-	-	418,990	(124,163)	439	5,950	290,617	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(99,869)	142,373	-	418,990	(124,163)	439	5,950	182,852	66,382
Cash and investments - ending	\$ -	\$ 142,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,382

BLACKFORD COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	IDEA 84.027A 2015-16	Sped Parpro Train Grant 23/24	Pre-School19-20 Se 619	Pre-School20-21 Sec 619	Preschool Se 619 Sch Yr2021- 22	Pre-School Se 619 Sch Yr 22-23	Pre-School Se 619 Sch Yr 23-24	Title IV 18-20	Title IV 19-21
Cash and investments - beginning	\$ -	\$ -	\$ (60,223)	\$ (13,704)	\$ (38,748)	\$ -	\$ -	\$ 5,419	\$ 3,383
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	31,343	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	31,343	-	-	-
Disbursements:									
Instruction	-	-	-	-	28,271	8,287	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	28,271	8,287	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(28,271)	23,056	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	60,223	13,704	67,019	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(5,419)	(3,383)
Total other financing sources (uses)	-	-	60,223	13,704	67,019	-	-	(5,419)	(3,383)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	60,223	13,704	38,748	23,056	-	(5,419)	(3,383)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,056	\$ -	\$ -	\$ -

BLACKFORD COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2023

	Title IV Sch Yr 20-21	Title IV 21-22 School Year	Title IV 22-23 School Year	Title IV 23-24 School Year	Perkins 84.038 2016-17	Perkins 17	Perkins 18	Perkins Grant Sch Yr 2021- 2022	Perkins Grant Sch Yr 22-23
Cash and investments - beginning	\$ (25,925)	\$ (45,683)	\$ -	\$ -	\$ (1,281)	\$ (1,872)	\$ (59)	\$ (7,082)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	31,707	-	-	-	-	-	24,792
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	31,707	-	-	-	-	-	24,792
Disbursements:									
Instruction	-	42,764	33,238	-	-	-	-	-	-
Support services	-	-	3,994	-	-	-	-	-	19,992
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	42,764	37,232	-	-	-	-	-	19,992
Excess (deficiency) of receipts over (under) disbursements	-	(42,764)	(5,525)	-	-	-	-	-	4,800
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	25,925	88,447	5,525	-	1,281	1,872	59	7,082	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	25,925	88,447	5,525	-	1,281	1,872	59	7,082	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	25,925	45,683	-	-	1,281	1,872	59	7,082	4,800
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800

BLACKFORD COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2023

	Perkins Grant Sch Yr 23-24	Medicaid Federal	Title IIA - Sch Yr 2021-2022	Title IIA - Sch Yr 2022-2023	Title II Sch Yr 23- 24	2015-2017 Title II CFDA 84.367	2017-2019 Title II CFDA84-367A	Title II - 2019- 2020 School Yr	Title IIA Sch Yr 20-21
Cash and investments - beginning	\$ -	\$ 90,456	\$ (31,863)	\$ -	\$ -	\$ (33,128)	\$ (15,464)	\$ 1,942	\$ 9,322
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	139,202	2,755	55,278	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	139,202	2,755	55,278	-	-	-	-	-
Disbursements:									
Instruction	-	57,679	30,056	-	-	-	-	-	-
Support services	-	54,711	9,226	70,155	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	112,390	39,282	70,155	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	26,812	(36,527)	(14,877)	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	68,390	-	-	33,128	15,464	-	-
Transfers out	-	-	-	-	-	-	-	(1,942)	(9,322)
Total other financing sources (uses)	-	-	68,390	-	-	33,128	15,464	(1,942)	(9,322)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	26,812	31,863	(14,877)	-	33,128	15,464	(1,942)	(9,322)
Cash and investments - ending	\$ -	\$ 117,268	\$ -	\$ (14,877)	\$ -	\$ -	\$ -	\$ -	\$ -

BLACKFORD COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2023

	RLIS 17-19	RLIS 19-20	RLIS Grant 20-21	RLIS Grant Sch Yr 21-22	RLIS 22-23 Sch Yr	Title III-Migrant	3E Explore Engage Exp Grant	ARPA Special Education	ARPA Pre-K Special Education
Cash and investments - beginning	\$ (210,285)	\$ 26,017	\$ (1,301)	\$ (24,945)	\$ (12,975)	\$ 892	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	103	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	21,664	4,766
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	21,767	4,766
Disbursements:									
Instruction	65,345	-	-	-	47,927	-	-	10,869	4,766
Support services	-	-	-	-	-	-	-	22,084	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	65,345	-	-	-	47,927	-	-	32,953	4,766
Excess (deficiency) of receipts over (under) disbursements	(65,345)	-	-	-	(47,927)	-	-	(11,186)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	276,513	-	1,301	24,945	60,902	-	-	-	-
Transfers out	(883)	(26,017)	-	-	-	(892)	-	-	-
Total other financing sources (uses)	275,630	(26,017)	1,301	24,945	60,902	(892)	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	210,285	(26,017)	1,301	24,945	12,975	(892)	-	(11,186)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,186)	\$ -

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

	ESSER III	ESSER II - CARES	GEER Grant	ESSER 1 Fed Stim 18003 Ed Stab	Big Stabilization Grant Presch	Café Prepaid	Cons Accruals
Cash and investments - beginning	\$ (132,560)	\$ (38,433)	\$ 7,748	\$ (17,331)	\$ 38,147	\$ 83,449	\$ (51,172)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	1,456,923	663,739	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	10,241	5,430,146
Total receipts	1,456,923	663,739	-	-	-	10,241	5,430,146
Disbursements:							
Instruction	627,968	19,469	-	-	3,184	-	-
Support services	193,683	5,410	-	-	-	217	-
Noninstructional services	252	-	-	-	-	-	-
Facilities acquisition and construction	1,016,789	589,342	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	6,122,617
Interfund loans	-	-	-	-	-	-	-
Total disbursements	1,838,692	614,221	-	-	3,184	217	6,122,617
Excess (deficiency) of receipts over (under) disbursements	(381,769)	49,518	-	-	(3,184)	10,024	(692,471)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	252	50,422	-	-	-	-	-
Transfers out	(50,422)	-	-	-	-	(8,458)	-
Total other financing sources (uses)	(50,170)	50,422	-	-	-	(8,458)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(431,939)	99,940	-	-	(3,184)	1,566	(692,471)
Cash and investments - ending	\$ (564,499)	\$ 61,507	\$ 7,748	\$ (17,331)	\$ 34,963	\$ 85,015	\$ (743,643)

BLACKFORD COUNTY SCHOOLS  
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 For the Year Ended June 30, 2023

	Café Consolidated	Former Café Prepaid	Empl. Insurance	Corp Clearing	In/Out Liability	Totals
Cash and investments - beginning	\$ (4,306)	\$ 20,410	\$ 11,477	\$ 37	\$ (9,648)	\$ 6,011,184
Receipts:						
Local sources	-	-	-	-	-	6,603,328
Intermediate sources	-	-	-	-	-	150
State sources	-	-	-	-	-	11,971,311
Federal sources	-	-	-	-	-	3,544,927
Temporary loans	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,442,226
Total receipts	-	-	-	-	-	27,561,942
Disbursements:						
Instruction	-	-	-	-	-	8,683,953
Support services	-	-	-	-	-	7,683,352
Noninstructional services	-	-	-	-	-	1,132,679
Facilities acquisition and construction	-	-	-	-	-	2,258,496
Debt services	-	-	-	-	-	2,490,425
Nonprogrammed charges	-	-	1,386	-	-	6,131,753
Interfund loans	-	-	-	-	-	-
Total disbursements	-	-	1,386	-	-	28,380,658
Excess (deficiency) of receipts over (under) disbursements	-	-	(1,386)	-	-	(818,716)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	4,117,106
Transfers out	-	-	-	-	-	(4,117,106)
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(1,386)	-	-	(818,716)
Cash and investments - ending	\$ (4,306)	\$ 20,410	\$ 10,091	\$ 37	\$ (9,648)	\$ 5,192,468

BLACKFORD COUNTY SCHOOLS  
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 For the Year Ended June 30, 2024

	Education	Debt Services	Operations	Rainy Day	General Obligation Bond 2019	Cafeteria	Textbook	Levy Excess	Education Plate Fees-PI92
Cash and investments - beginning	\$ 3,609,803	\$ 112,442	\$ 644,128	\$ 531,857	\$ -	\$ 750,191	\$ 175,293	\$ -	\$ 1,542
Receipts:									
Local sources	150,202	2,636,717	3,130,395	1,500	-	891,993	10,448	-	-
Intermediate sources	-	-	-	-	-	-	-	-	188
State sources	12,574,831	-	-	-	-	6,218	232,733	-	-
Federal sources	-	-	-	-	-	125,079	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	1,005	-	5,247	-	-	-	-	-	-
Total receipts	12,726,038	2,636,717	3,135,642	1,500	-	1,023,290	243,181	-	188
Disbursements:									
Instruction	7,671,452	-	-	21,112	-	-	13,961	-	-
Support services	3,042,959	-	4,252,781	136,386	-	186,627	209,728	-	1,542
Noninstructional services	217,537	-	35,125	-	-	930,425	-	-	-
Facilities acquisition and construction	-	-	81,833	-	-	-	-	-	-
Debt services	-	2,441,450	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	10,931,948	2,441,450	4,369,739	157,498	-	1,117,052	223,689	-	1,542
Excess (deficiency) of receipts over (under) disbursements	1,794,090	195,267	(1,234,097)	(155,998)	-	(93,762)	19,492	-	(1,354)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	510,741	249,014	1,805,693	-	-	13,256	22,718	-	-
Transfers out	(1,854,961)	(22,718)	(249,014)	-	-	-	-	-	-
Total other financing sources (uses)	(1,344,220)	226,296	1,556,679	-	-	13,256	22,718	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	449,870	421,563	322,582	(155,998)	-	(80,506)	42,210	-	(1,354)
Cash and investments - ending	\$ 4,059,673	\$ 534,005	\$ 966,710	\$ 375,859	\$ -	\$ 669,685	\$ 217,503	\$ -	\$ 188

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

	Alternative Education	Gina Kane Memorial	Back To School Carnival	K-2 Literacy BCCF Grant	Student Assistance	BCCF/K-3 Technology Grant	Red Ribbon	BCCF Composition Lit 12-13	Wow Grant
Cash and investments - beginning	\$ 36,248	\$ 623	\$ 1,099	\$ 17,505	\$ 432	\$ 2,785	\$ 300	\$ 2,500	\$ -
Receipts:									
Local sources	-	-	-	16,093	-	-	-	-	2,630
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	16,093	-	-	-	-	2,630
Disbursements:									
Instruction	-	500	-	1,412	-	-	-	-	-
Support services	-	91	1,099	16,093	-	2,400	-	-	2,171
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	591	1,099	17,505	-	2,400	-	-	2,171
Excess (deficiency) of receipts over (under) disbursements	-	(591)	(1,099)	(1,412)	-	(2,400)	-	-	459
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(36,248)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(36,248)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(36,248)	(591)	(1,099)	(1,412)	-	(2,400)	-	-	459
Cash and investments - ending	\$ -	\$ 32	\$ -	\$ 16,093	\$ 432	\$ 385	\$ 300	\$ 2,500	\$ 459

BLACKFORD COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2024

	Deep Dive Mini Grant	Wellness Program	FFA Scholarship	HOSA Scholarships	BCCF Meet The Teacher - MS	Early Childhood Coalition	Camp Invention	Indiana Public Employer's Plan	Mentoring Moms
Cash and investments - beginning	\$ 10	\$ 4,743	\$ 6,500	\$ -	\$ -	\$ -	\$ 4,731	\$ 10,000	\$ 1,866
Receipts:									
Local sources	-	4,520	9,400	1,200	-	-	8,196	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	4,520	9,400	1,200	-	-	8,196	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	5,135	-	-	-	-	4,731	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	5,400	1,200	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	5,135	5,400	1,200	-	-	4,731	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(615)	4,000	-	-	-	3,465	-	-
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	-	(615)	4,000	-	-	-	3,465	-	-
Cash and investments - ending	\$ 10	\$ 4,128	\$ 10,500	\$ -	\$ -	\$ -	\$ 8,196	\$ 10,000	\$ 1,866

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

	CAPE 2010	National Honor Society Scholar	Formative Assessment Grant	High Ability 15-16 Grant	18-19 High Ability	Early Literacy Achievement Grt	Preschool 19-20	State Medicaid	Secured Safe Grant 14-15
Cash and investments - beginning	\$ -	\$ -	\$ 1,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (30,851)
Receipts:									
Local sources	-	1,500	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	20,976	-	-	6,844	-	56,621	25,000
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	1,500	20,976	-	-	6,844	-	56,621	25,000
Disbursements:									
Instruction	36,248	-	-	-	-	6,844	-	-	-
Support services	-	-	22,511	-	-	-	-	-	25,000
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,500	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	36,248	1,500	22,511	-	-	6,844	-	-	25,000
Excess (deficiency) of receipts over (under) disbursements	(36,248)	-	(1,535)	-	-	-	-	56,621	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	36,248	-	-	-	-	-	-	-	30,851
Transfers out	-	-	(244)	-	-	-	-	-	-
Total other financing sources (uses)	36,248	-	(244)	-	-	-	-	-	30,851
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(1,779)	-	-	-	-	56,621	30,851
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,621	\$ -

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

	STEM (Robotics) Grant	Alternative Education Grant	Early Intervention Grant 19-20	Early Intervention 20- 21	Early Intervention 2021- 2022	Early Intervention 22- 23	NESP 22-23	NESP Grant 21- 22	NESP Grant 20- 21
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,351	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	6,622	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	6,622	-	-	-	-	-	-	-
Disbursements:									
Instruction	1,876	-	-	-	-	4,351	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,876	-	-	-	-	4,351	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,876)	6,622	-	-	-	(4,351)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,876)	6,622	-	-	-	(4,351)	-	-	-
Cash and investments - ending	\$ (1,876)	\$ 6,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	NESP Grant 19- 20	NESP 2016- 2017	NESP 17-18	School Technology	2016 CTE Performance Grant	Teacher Appreciation Grant	Teacher Appreciation Grant 2022	TAG 2022-2023	TAG 2023-2024
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,215	\$ 23,547	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	412	-	-	-	55,043
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	412	-	-	-	55,043
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	55,454
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	55,454
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	412	-	-	-	(411)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	411
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	411
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	412	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,215	\$ 23,959	\$ -	\$ -	\$ -	\$ -

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

	High Ability	Connectivity Grant	Innovative Work And Learn Gran	Project Lead The Way	Title I 84.010A 2016-17	Title 1 17-18 CFDA: 84.01A	Title 1 18-19 CFDA: 84.01A	Title I -19-20 School Year	Title I Sch Yr 20-21
Cash and investments - beginning	\$ 37,570	\$ 20,288	\$ -	\$ 10,811	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	15,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	35,402	1,449	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	35,402	1,449	-	15,000	-	-	-	-	-
Disbursements:									
Instruction	10,029	-	-	9,600	-	-	-	-	-
Support services	19,471	-	-	1,200	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	29,500	-	-	10,800	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	5,902	1,449	-	4,200	-	-	-	-	-
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	5,902	1,449	-	4,200	-	-	-	-	-
Cash and investments - ending	\$ 43,472	\$ 21,737	\$ -	\$ 15,011	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Title I Sch Yr 21- 22	Title 1 Sch Yr 22- 23	Title I Sch Yr 23- 24	IDEA 84.027A 2016-17	IDEA 84.027A 2017-2018	IDEA 17-18	IDEA 18-19	IDEA Se611 Sch Yr 2021-2022	IDEA Se 611 Sch Yr 22-23
Cash and investments - beginning	\$ -	\$ 142,373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,382
Receipts:									
Local sources	-	10,488	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	34,963	420,648	-	-	-	-	-	148,704
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	45,451	420,648	-	-	-	-	-	148,704
Disbursements:									
Instruction	-	17,563	303,094	-	-	-	-	-	15,102
Support services	-	6,419	153,225	-	-	-	-	-	-
Noninstructional services	-	584	3,660	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	24,566	459,979	-	-	-	-	-	15,102
Excess (deficiency) of receipts over (under) disbursements	-	20,885	(39,331)	-	-	-	-	-	133,602
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(163,258)	-	-	-	-	-	-	(199,984)
Total other financing sources (uses)	-	(163,258)	-	-	-	-	-	-	(199,984)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(142,373)	(39,331)	-	-	-	-	-	(66,382)
Cash and investments - ending	\$ -	\$ -	\$ (39,331)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	IDEA 84.027A 2015-16	Sped Parpro Train Grant 23/24	Pre-School19-20 Se 619	Pre-School20-21 Sec 619	Preschool Se 619 Sch Yr2021- 22	Pre-School Se 619 Sch Yr 22-23	Pre-School Se 619 Sch Yr 23-24	Title IV 18-20	Title IV 19-21
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,056	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	193,212	4,495	-	-	-	-	29,094	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	193,212	4,495	-	-	-	-	29,094	-	-
Disbursements:									
Instruction	391,646	4,495	-	-	-	726	31,554	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	391,646	4,495	-	-	-	726	31,554	-	-
Excess (deficiency) of receipts over (under) disbursements	(198,434)	-	-	-	-	(726)	(2,460)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(22,330)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(22,330)	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(198,434)	-	-	-	-	(23,056)	(2,460)	-	-
Cash and investments - ending	\$ (198,434)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,460)	\$ -	\$ -

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

	Title IV Sch Yr 20-21	Title IV 21-22 School Year	Title IV 22-23 School Year	Title IV 23-24 School Year	Perkins 84.038 2016-17	Perkins 17	Perkins 18	Perkins Grant Sch Yr 2021- 2022	Perkins Grant Sch Yr 22-23
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,800
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	39,188	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	39,188	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	39,197	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	4,800
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	39,197	-	-	-	-	4,800
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(9)	-	-	-	-	(4,800)
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	-	-	-	(9)	-	-	-	-	(4,800)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Perkins Grant Sch Yr 23-24	Medicaid Federal	Title IIA - Sch Yr 2021-2022	Title IIA - Sch Yr 2022-2023	Title II Sch Yr 23- 24	2015-2017 Title II CFDA 84.367	2017-2019 Title II CFDA84-367A	Title II - 2019- 2020 School Yr	Title IIA Sch Yr 20-21
Cash and investments - beginning	\$ -	\$ 117,268	\$ -	\$ (14,877)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	17,791	149,712	-	24,134	77,480	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	17,791	149,712	-	24,134	77,480	-	-	-	-
Disbursements:									
Instruction	17,791	93,519	-	-	-	-	-	-	-
Support services	-	134,652	-	9,931	77,480	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	17,791	228,171	-	9,931	77,480	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(78,459)	-	14,203	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	103	-	674	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	103	-	674	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(78,356)	-	14,877	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 38,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	RLIS 17-19	RLIS 19-20	RLIS Grant 20-21	RLIS Grant Sch Yr 21-22	RLIS 22-23 Sch Yr	Title III-Migrant	3E Explore Engage Exp Grant	ARPA Special Education	ARPA Pre-K Special Education
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,186)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	48,047	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	33,053	9,375	1,150
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	33,053	57,422	1,150
Disbursements:									
Instruction	-	-	-	-	-	-	53,223	7,260	1,150
Support services	-	-	-	-	-	-	-	38,873	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	53,223	46,133	1,150
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	(20,170)	11,289	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(103)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(103)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	-	(20,170)	11,186	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,170)	\$ -	\$ -

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

	ESSER III	ESSER II - CARES	GEER Grant	ESSER 1 Fed Stim 18003 Ed Stab	Big Stabilization Grant Presch	Café Prepaid	Cons Accruals
Cash and investments - beginning	\$ (564,499)	\$ 61,507	\$ 7,748	\$ (17,331)	\$ 34,963	\$ 85,015	\$ (743,643)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	1,147,338	55,670	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	14,467	6,078,058
Total receipts	1,147,338	55,670	-	-	-	14,467	6,078,058
Disbursements:							
Instruction	218,218	-	-	-	2,267	-	-
Support services	189,268	-	-	-	32,696	-	-
Noninstructional services	(252)	-	-	-	-	-	-
Facilities acquisition and construction	153,813	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	13,492	6,184,900
Interfund loans	-	-	-	-	-	-	-
Total disbursements	561,047	-	-	-	34,963	13,492	6,184,900
Excess (deficiency) of receipts over (under) disbursements	586,291	55,670	-	-	(34,963)	975	(106,842)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	17,331	-	-	-
Transfers out	-	(117,177)	(7,748)	-	-	-	-
Total other financing sources (uses)	-	(117,177)	(7,748)	17,331	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	586,291	(61,507)	(7,748)	17,331	(34,963)	975	(106,842)
Cash and investments - ending	\$ 21,792	\$ -	\$ -	\$ -	\$ -	\$ 85,990	\$ (850,485)

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

	Café Consolidated	Former Café Prepaid	Empl. Insurance	Corp Clearing	In/Out Liability	Totals
Cash and investments - beginning	\$ (4,306)	\$ 20,410	\$ 10,091	\$ 37	\$ (9,648)	\$ 5,192,468
Receipts:						
Local sources	-	-	-	-	-	6,938,329
Intermediate sources	-	-	-	-	-	188
State sources	-	-	-	-	-	13,022,151
Federal sources	-	-	-	-	-	2,511,086
Temporary loans	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other receipts	-	-	-	-	-	6,098,777
Total receipts	-	-	-	-	-	28,570,531
Disbursements:						
Instruction	-	-	-	-	-	9,029,644
Support services	-	-	-	-	-	8,577,269
Noninstructional services	-	-	-	-	-	1,187,079
Facilities acquisition and construction	-	-	-	-	-	235,646
Debt services	-	-	-	-	-	2,441,450
Nonprogrammed charges	-	-	1,467	-	-	6,207,959
Interfund loans	-	-	-	-	-	-
Total disbursements	-	-	1,467	-	-	27,679,047
Excess (deficiency) of receipts over (under) disbursements	-	-	(1,467)	-	-	891,484
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	2,687,040
Transfers out	-	-	-	-	-	(2,673,785)
Total other financing sources (uses)	-	-	-	-	-	13,255
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(1,467)	-	-	904,739
Cash and investments - ending	\$ (4,306)	\$ 20,410	\$ 8,624	\$ 37	\$ (9,648)	\$ 6,097,207

BLACKFORD COUNTY SCHOOLS  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2024

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

	Ending Balance
Governmental activities:	
Land	\$ 117,650
Infrastructure	581,601
Buildings	142,169,049
Improvements other than buildings	4,481,908
Machinery, equipment, and vehicles	<u>5,288,186</u>
Total governmental activities	<u>152,638,394</u>
Total capital assets	<u>\$ 152,638,394</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/>.