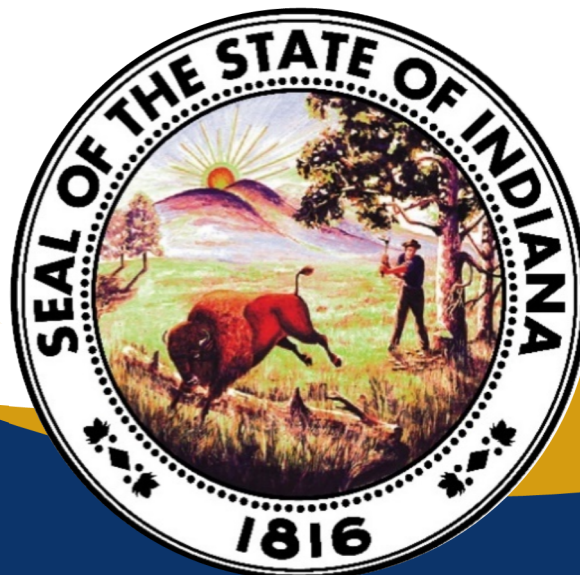


**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AND  
FEDERAL COMPLIANCE AUDIT REPORT  
OF

AVON COMMUNITY SCHOOL CORPORATION  
HENDRICKS COUNTY, INDIANA  
July 1, 2022 to June 30, 2024



**FILED**

02/12/2025





Paul D. Joyce, CPA  
State Examiner

## INDIANA STATE BOARD OF ACCOUNTS

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February 12, 2025

To: The Officials of the Avon Community School Corporation  
Avon Community School Corporation  
Hendricks County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Avon Community School Corporation. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2024. Per the *Independent Auditor's Report*, the financial statements referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) 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.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the Indiana State Board of Accounts.

In addition to the report presented herein, a supplemental report of Avon Community School Corporation was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA  
Deputy State Examiner



AVON COMMUNITY SCHOOL CORPORATION  
Hendricks County, Indiana

FINANCIAL STATEMENT  
As of June 30, 2024, and for the  
period of July 1, 2022 through June 30, 2024

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AVON COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF OFFICIALS (Unaudited)  
For the period of July 1, 2022 through June 30, 2024

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Financial Officer	Sheila R. Glass	07-01-22 to 06-30-24
Treasurer	Veronica Jones	07-01-22 to 06-30-24
Superintendent of Schools	Dr. Scott Wyndham	07-01-22 to 06-30-24
President of the School Board	Cindy Simmons	01-01-22 to 12-31-22
	Anne Engelhardt	01-01-23 to 12-31-23
	Kim Woodward	01-01-24 to 12-31-24

## INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance  
Avon Community School Corporation  
Hendricks County, Indiana

**Report on the Audit of the Financial Statement*****Opinions***

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the Avon Community School Corporation (the School Corporation) as of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024, and the related notes to the financial statement.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2022 through June 30, 2024 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2024, or changes in net position for the period of July 1, 2022 through June 30, 2024.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits 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 opinion.

***Basis for 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.

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(Continued)

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 and pervasive.

### ***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) as described in Note 1, and 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 opinion. 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 made by 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 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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statement.

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(Continued)

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

#### **Other Information**

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does 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 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 conclude 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 January 16, 2025, 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 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.



Crowe LLP

Indianapolis, Indiana  
January 16, 2025

AVON COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024 and for the period July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Education	\$ 15,762,693	\$ 77,309,318	\$ 68,197,781	\$ (11,225,455)	\$ 13,648,775	\$ 85,234,711	\$ 76,218,650	\$ (11,442,205)	\$ 11,222,631
Operating Referendum	1,258,587	10,841,329	11,011,071	-	1,088,845	12,018,618	12,080,438	-	1,027,025
Debt Service	4,720,139	34,982,688	35,345,213	(176,902)	4,180,712	40,959,294	40,201,066	(253,192)	4,685,748
Retirmt/Sevrnc Bnd Debt Svc Fd	1	396,272	396,273	-	-	119,291	119,291	-	-
Operations	14,357,849	20,500,527	33,837,355	11,367,376	12,388,397	19,868,596	28,332,105	11,353,611	15,278,499
Local Rainy Day	3,316,659	101,443	195,121	-	3,222,981	348,251	361,754	-	3,209,478
Retirement/Severance Bond	727,766	1,822	180	-	729,408	2,194	87,676	-	643,926
Construction-2002 Revs	7,936	-	-	-	7,936	-	-	-	7,936
Go Bond 2023-Construction	49,268	838	50,016	-	90	248,327	1,149,593	6,105,348	5,204,172
Go Bond 2019-Construction	30	-	20	-	10	-	-	-	10
LR Bonds 2023	130,962	726	131,678	-	10	641,859	5,934,560	19,322,000	14,029,309
Go Bond 2020	1,362,625	29,807	479,243	-	913,189	42,190	463,438	-	491,941
Go Bond 2021	5,534,111	181,679	180,819	-	5,534,971	283,474	2,188,907	-	3,629,538
LR Bond 2021	594,237	19,787	30	-	613,994	27,339	531,464	-	109,869
Go Bond 2022	-	140,297	1,969,137	5,807,430	3,978,590	169,270	1,928,609	-	2,219,251
Construction	-	-	-	-	-	464,168	464,168	-	-
Construction-2007 Ms	228,057	-	-	-	228,057	-	165,144	-	62,913
School Lunch	3,310,399	7,945,050	6,168,801	-	5,086,648	6,813,728	6,409,769	-	5,490,607
Curricular Materials	1	1,271,096	1,003,723	176,902	444,276	1,893,907	2,591,374	253,191	-
Health Self Insured	-	13,704,577	12,499,173	7,028,790	8,234,194	13,827,091	12,473,144	-	9,588,141
Workers Comp Self Insured	-	2,058,603	180,949	-	1,877,654	-	412,671	-	1,464,983
Blind Low Vision Co-Op Progm	(177,637)	156,338	103,945	73,591	(51,653)	41,895	107,920	63,210	(54,468)
DHH Co-Op	(20,135)	6	-	20,129	-	-	-	-	-
IU Health Spons	5	-	-	-	5	-	-	-	5
HCC Technology Donation	120	-	-	-	120	-	-	-	120
Rb Donation - Robotics/Library	250	-	-	-	250	-	-	-	250
PLTW District	1,200	-	-	-	1,200	-	-	-	1,200
Anonymous K-4 Stem Donation	-	-	-	-	-	-	-	-	-
Art To Remember- Me	83	1,274	1,309	-	48	1,217	1,217	-	48

(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024 and for the period July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
PLTW North	\$ 24,200	\$ -	\$ 9,098	\$ -	\$ 15,102	\$ -	\$ -	\$ -	\$ 15,102
PLTW South	18,000	-	8,400	-	9,600	-	-	-	9,600
Project Save 22	-	2,220	2,219	-	1	4,208	4,052	-	157
Cedar Donation	-	50	-	-	50	-	49	-	1
Active Teacher Grant Se	-	490	485	-	5	500	500	-	5
lsw Donation	-	1,000	1,000	-	-	1,000	-	-	1,000
Amazon Donation	-	4,900	4,900	-	-	-	-	-	-
BK5K Grant Ce	-	4,959	4,959	-	-	-	-	-	-
MSN Donation	-	500	500	-	-	-	-	-	-
PSI Donation	-	-	-	-	-	1,995	1,995	-	-
Gold Card Sponsorship Donation	-	-	-	-	-	1,250	882	-	368
Art To Remember- Rbe	-	-	-	-	-	1,400	-	-	1,400
Blades Fmb Sponsorship	-	-	-	-	-	30,600	-	-	30,600
Hendricks Cty Ext Grant 2019	20	-	-	-	20	-	-	-	20
Latchey	-	43,296	43,296	-	-	64,686	64,686	-	-
Local Donation 2019 Ais West	2	-	-	-	2	-	-	-	2
Local Donation Books Cedar2019	-	500	-	-	500	250	492	-	258
Local Donation Riverbirch	68	-	-	-	68	-	-	-	68
Hendricks Cty (Sycamore)	250	-	-	-	250	-	-	-	250
GPO West Grant	68	1,000	-	-	1,068	1,000	1,514	-	554
Form Credit Maple Grant	-	-	-	-	-	-	-	-	-
White Oak Cp	250	-	-	-	250	-	-	-	250
Hccf/Pinnick He	865	-	860	-	5	250	234	-	21
Hccf/Pinnick Pt	3	-	-	-	3	250	-	-	253
Hccf/Pinnick Se	250	250	-	-	500	250	-	-	750
Hccf/Pinnick Rb	500	-	480	-	20	250	92	-	178
Hccf/Pinnick Maple	500	-	486	-	14	-	-	-	14
Gpo Grant West	104	-	-	-	104	-	-	-	104
Hccf/Pinnick Wo Elc	-	250	-	-	250	250	-	-	500

(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024 and for the period July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Forum Foundation Educator Gran	\$ -	\$ 1,940	\$ 1,927	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ 13
VW Project	-	218,755	-	(218,755)	-	-	-	-	-
Lily Science Education Grants	41	-	-	-	41	-	-	-	41
Ifof Ag Resource Grant	265	-	-	-	265	-	-	-	265
Bright House Bright Futures Gt	4	-	-	-	4	-	-	-	4
Gordmans Donation	291	-	-	-	291	-	291	-	-
Avon Educational Foundation	1	675	198	-	478	769	-	-	1,247
Megggers Proj Award-Aip	133	-	23	-	110	-	-	-	110
Walmart/Duke Enrgy Grt-Math-Hs	5	-	-	-	5	-	-	-	5
United Way-Pt Greenhse Gt Sy15	324	-	-	-	324	-	-	-	324
Ahs-Instructnl Support	220	-	-	-	220	-	-	-	220
IU K Camp 2022	-	16,000	15,336	-	664	-	664	-	-
2149 IU K Camp 2023	-	16,000	6,672	-	9,328	-	9,295	-	33
2150 Lowe's Toolbox For Educ. Grant	107	-	-	-	107	-	-	-	107
2154 OLC HCCF Grant	3,760	-	-	-	3,760	-	-	-	3,760
2155 Hendrks Cty Solid Waste Gt Olc	18	-	-	-	18	-	-	-	18
2156 Facility Usage	122,063	5,094	30,335	-	96,822	-	43,007	-	53,815
2157 Outdoor Learning Center	25,842	10,848	20,687	-	16,003	12,984	4,930	-	24,057
2158 Hendrks County Substance Abuse	28	-	-	-	28	-	-	-	28
2159 Laptop Donation	367	-	-	-	367	-	44	-	323
Hc Subs Abuse Task Force Dare	3,914	-	3,914	-	-	-	-	-	-
2161 IU K Camp 2024	-	-	-	-	-	20,050	6,358	-	13,692
AEF School Grant S/Wo	74	-	74	-	-	-	-	-	-
AEF School Grant S/Se	535	-	535	-	-	-	-	-	-
AEF School Grant S/Hs	20	-	20	-	-	-	-	-	-
AEF Grant	48	-	48	-	-	6,000	-	-	6,000
AEF Curriculum Dept.	10,000	2,333	10,333	-	2,000	-	920	-	1,080
AEF Grant Maintenance	443	-	443	-	-	-	-	-	-
Coca-Cola Spons	24,516	60,992	63,836	-	21,672	46,490	43,143	-	25,019

(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024 and for the period July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
ECA Field Trip	\$ 1	\$ 84,592	\$ 128,592	\$ 44,000	\$ 1	\$ 118,203	\$ 151,712	\$ 33,509	\$ 1
ECA	-	-	-	-	-	3,918	3,918	-	-
Robotic Club Summer Camp	13	-	-	-	13	-	13	-	-
National Inventors	902	1,000	540	-	1,362	1,000	-	-	2,362
Jeri Inman Scholarship -Schwab	1,981	25	1,000	-	1,006	32	-	-	1,038
Gibraltar Citizenship Award	457	-	125	-	332	-	-	-	332
Mccalmnt Scholarshp Fd-Pnc Inv	2,289	1,069	1,000	-	2,358	1,069	1,000	-	2,427
Formative Assessment Grant	88,007	106,650	91,375	-	103,282	148,086	210,890	-	40,478
Special Ed Excess Costs	61,409	341,841	403,249	-	1	877,926	861,864	-	16,063
Early Literacy Achievement Grt	-	-	-	-	-	64,615	64,615	-	-
Medicaid Reimbursement	260,366	96,317	72,996	-	283,687	160,195	322,042	-	121,840
Securd Schls Safety Gt Sfy2015	(13,465)	99,891	96,699	-	(10,273)	99,020	102,460	-	(13,713)
K-12 Robotics Competition Grnt	-	-	-	-	-	10,013	33,527	-	(23,514)
EIG 21-22	15,927	-	15,927	-	-	-	-	-	-
Early Intervention Grant 22-23	-	25,544	64	-	25,480	-	25,480	-	-
NESP 21-22 Grant	92,390	-	92,390	-	-	-	-	-	-
NESP 22-23	-	367,354	275,055	-	92,299	-	92,299	-	-
Career & Technology Grant	-	1,192	1,192	-	-	1,941	1,441	-	500
Teacher Appreciation Grant	39	386,636	386,675	-	-	392,324	391,699	-	625
Science Of Reading Grant	-	-	-	-	-	40,660	46,830	-	(6,170)
High Ability	2,036	68,856	7,360	-	63,532	93,802	108,798	-	48,536
Youth Tobacco Survey Mss	-	500	-	-	500	-	22	-	478
Youth Risk Survey Ahs	-	500	-	-	500	-	-	-	500
Nat'L Youth Tobacco Survey Msn	-	750	-	-	750	-	750	-	-
4105 Title I 2013-14 Fed Grant	45	-	-	-	45	-	-	-	45
Title I 21-22	(38,505)	147,418	108,913	-	-	-	-	-	-
Title I 22-23	-	288,217	318,311	-	(30,094)	259,520	229,426	-	-
Title I 23-24	-	-	-	-	-	344,297	451,304	-	(107,007)
Mckinney-Vento Grant Homeless Fy 22	(2,918)	6,918	4,000	-	-	-	-	-	-

(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024 and for the period July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Part B 611 21-22	\$ (157,603)	\$ 913,604	\$ 756,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part B 611 Reg Fy23	-	1,167,899	1,339,661	-	(171,762)	1,000,716	833,110	-	(4,156)
Part B 611 Reg Fy24	-	-	-	-	-	1,016,738	1,356,663	-	(339,925)
SPED Para Grant	-	-	-	-	-	-	18,977	-	(18,977)
Part B 611 Reg Grt 2013-14	(27)	-	-	-	(27)	-	-	-	(27)
Part B 619	(10)	-	-	-	(10)	-	-	-	(10)
619 Part B Preschool 20/21	(333)	854	521	-	-	-	-	-	-
Part B 619 Preschool 21-22	(6,898)	36,098	29,200	-	-	-	-	-	-
Part B 619 Preschool Fy23	-	22,214	26,253	-	(4,039)	30,404	26,586	-	(221)
Part B 619 Preschool Fy24	-	-	-	-	-	24,118	32,438	-	(8,320)
Title IV 21-22	(4)	30,140	39,163	-	(9,027)	10,509	1,482	-	-
Title IV 22-24	-	2,888	3,178	-	(290)	1,720	12,833	-	(11,403)
Title IV Fy23	-	-	-	-	-	-	6,214	-	(6,214)
Part B-Technical Assistance Gt	(152)	-	-	-	(152)	-	-	-	(152)
Federal Medicaid Reimbsmt	328,627	242,253	161,715	-	409,165	317,118	230,500	-	495,783
Indianamac Reimb Pgm -Federal	220,057	87,124	7,787	-	299,394	195,512	207,834	-	287,072
Title II-A Grant	(2,500)	2,500	-	-	-	-	-	-	-
Title II-A 2021-23 Grant	(31,109)	139,806	113,394	-	(4,697)	18,718	14,021	-	-
Title II-A 2022-24 Grant	-	42,064	79,589	-	(37,525)	102,473	66,879	-	(1,931)
Title II-A Fy24 Grant	-	-	-	-	-	39,058	44,356	-	(5,298)
Title III 2020-21	(7,860)	24,511	16,651	-	-	-	-	-	-
Title III 21-23 Grant	-	55,369	64,029	-	(8,660)	54,858	46,198	-	-
Title III 22-24	-	64,736	68,296	-	(3,560)	67,692	65,639	-	(1,507)
Title III 23-25	-	-	-	-	-	62,360	69,682	-	(7,322)
3E Grant	-	107,814	125,510	-	(17,696)	46,210	29,410	-	(896)
HCY ARP	-	15,978	15,978	-	-	9,182	9,182	-	-
ARP Part B 611 Grant	(7,981)	308,571	349,818	-	(49,228)	185,871	136,643	-	-
Emergency Connectivity	(400,000)	400,000	-	-	-	-	-	-	-
ESSER III	(827,657)	1,860,795	1,089,509	-	(56,371)	652,722	727,662	-	(131,311)

(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024 and for the period July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
ESSER II	\$ (181,750)	\$ 444,754	\$ 273,922	\$ -	\$ (10,918)	\$ 30,504	\$ 19,586	\$ -	\$ -
18003 Education Stabili Relief	(4,633)	14,936	10,303	-	-	-	-	-	-
ESEA Honorarium Pt	(5,603)	10,000	4,397	-	-	-	-	-	-
Aware 21-22	(61,178)	195,099	133,921	-	-	-	-	-	-
Project Aware 22-23	-	189,456	254,558	-	(65,102)	160,172	95,070	-	-
Cops Grant	-	-	-	-	-	-	463,303	-	(463,303)
Payroll Liability	1,011,922	-	-	(1,011,922)	-	-	-	-	-
Prepaid Food	161,090	10,071	19,673	-	151,488	20,651	20,901	-	151,238
Payroll Withholdings	-	44,141,425	45,205,091	1,011,922	(51,744)	48,695,807	48,486,198	-	157,865
Federal Income Tax Withholding	(35)	-	-	-	(35)	-	-	-	(35)
FICA-Soc	(355)	-	-	-	(355)	-	-	-	(355)
TRF Vol	(590)	-	-	-	(590)	-	-	-	(590)
Perf Empee Cont	(80)	-	-	-	(80)	-	-	-	(80)
Medical/Dental	(179)	-	-	-	(179)	-	-	-	(179)
Direct Pay Cobr	99,638	206,553	202,150	-	104,041	168,365	164,772	-	107,634
403B Retir-Trad	25	-	-	-	25	-	-	-	25
Wage Garnishmen	165	-	-	-	165	-	-	-	165
(Adm Sys) Disab	18	-	-	-	18	-	-	-	18
Flex S125-Dep	4,968	-	-	-	4,968	-	-	-	4,968
Flex S125-Med	(10,789)	-	-	-	(10,789)	-	-	-	(10,789)
Long Ter Disab	4	-	-	-	4	-	-	-	4
Misc Vol Insded	9,558	-	-	-	9,558	-	-	-	9,558
Vision Insuranc	10	-	-	-	10	-	-	-	10
Workers Comp Fd	1,565,197	-	1,565,197	-	-	-	-	-	-
Seedlings Tuitn	986	-	-	-	986	-	-	-	986
Avon Education	(2,500)	-	-	-	(2,500)	-	-	-	(2,500)
Criminal Histor	70	-	-	-	70	-	-	-	70
Acsc Spirit Wear	(50)	1,622	1,062	-	510	1,010	575	-	945
Woelc Fund	-	3,830	953	-	2,877	3,836	1,220	-	5,493

(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),  
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
As of June 30, 2024 and for the period July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Transp Dept Fnd	\$ 2,090	\$ 600	\$ 2,147	\$ -	\$ 543	\$ 1,639	\$ 1,032	\$ -	\$ 1,150
Maint Dept Fund	1,752	600	1,361	-	991	600	654	-	937
Fd Srvc Fund	4,220	500	1,882	-	2,838	800	1,195	-	2,443
Amer Express Fd	1,280	-	-	-	1,280	-	-	-	1,280
Commerce Bk Fnd	28,035	-	-	-	28,035	-	-	-	28,035
Anthem Clearing	<u>7,028,790</u>	<u>-</u>	<u>-</u>	<u>(7,028,790)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 60,632,905</u>	<u>\$ 222,805,463</u>	<u>\$ 225,951,234</u>	<u>\$ 5,868,316</u>	<u>\$ 63,355,450</u>	<u>\$ 238,735,836</u>	<u>\$ 248,697,011</u>	<u>\$ 25,435,472</u>	<u>\$ 78,829,747</u>

See notes to financial statement.

AVON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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.

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 basis of accounting also requires presentation of certain information as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), 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. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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.

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.

*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.

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(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (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.

*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.

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.

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.

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(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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 School Corporation itself.

**NOTE 2 - BUDGETS**

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

**NOTE 3 - PROPERTY TAXES**

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

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

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.

The School Corporation held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation did not hold investments for the period under audit.

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(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**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.

The School Corporation has purchased insurance to address the risks described above.

**NOTE 6 - CASH BALANCE DEFICITS**

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2023, and 2024. The deficits in the Federal Income Tax Withholding, FICA-Soc, TRF Vol, PERF Empee Cont, Medical/Dental, Flex S125-Med, and Avon Education funds are the result of disbursements exceeding receipts due to under-estimating current requirements for those funds. These deficits will be repaid from future receipts.

**NOTE 7 - HOLDING CORPORATION**

The School Corporation has entered into a series of capital leases with the Avon Community 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 for the period July 1, 2022 through June 30, 2023 totaled \$29,506,876. Lease payments for the period July 1, 2023 through June 30, 2024 totaled \$35,338,125.

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(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 8 - PENSION PLANS**

**Public Employees Retirement Fund**

*Plan Description*

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

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

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

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

*Financial Report*

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

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.

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(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 8 - PENSION PLANS** (Continued)

**Teachers' Retirement Fund**

*Plan Descriptions*

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

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

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

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

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

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

*Financial Report*

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

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

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(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
As of June 30, 2024, and for the period of  
July 1, 2022 through June 30, 2024

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**NOTE 8 - PENSION PLANS** (Continued)

*Contributions*

The School Corporation contributes the employer's share to Teachers' 1996 DB 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 the 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 an obligation of, and is paid by, the State of Indiana.

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

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

**NOTE 9 - SUBSEQUENT EVENTS**

In November 2024, the School Corporation issued General Obligation Bonds of 2024 in the amount of \$20,000,000 to finance the renovation and improvements to school facilities.

**OTHER INFORMATION (Unaudited)**

AVON 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	Operating Referendum	Debt Service	Retirmt/Sevrnc Bnd Debt Svc Fd	Operations	Local Rainy Day	Retirement/ Severance Bond	Construction- 2002 Revs	Go Bond 2023- Construction	Go Bond 2019- Construction	LR Bonds 2023	Go Bond 2020
Cash and investments - beginning	\$ 15,762,693	\$ 1,258,587	\$ 4,720,139	\$ 1	\$ 14,357,849	\$ 3,316,659	\$ 727,766	\$ 7,936	\$ 49,268	\$ 30	\$ 130,962	\$ 1,362,625
Receipts:												
Local sources	1,183,217	10,841,329	34,928,557	355,627	20,053,664	-	1,822	-	838	-	726	29,807
Intermediate sources	29	-	-	-	-	-	-	-	-	-	-	-
State sources	76,125,199	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	54,131	-	84,852	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	40,645	-	101,443	-	-	-	-	-	-
Other receipts	873	-	-	-	362,011	-	-	-	-	-	-	-
Total receipts	77,309,318	10,841,329	34,982,688	396,272	20,500,527	101,443	1,822	-	838	-	726	29,807
Disbursements:												
Instruction	50,566,229	10,153,106	-	-	-	-	-	-	-	-	-	-
Support services	16,911,199	812,748	1,600	-	31,619,585	-	180	-	110	20	120	329,416
Noninstructional services	720,353	45,217	-	-	38,235	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	2,179,520	-	-	-	49,906	-	131,558	149,827
Debt services	-	-	35,343,613	343,110	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	15	-	-	-	-	-	-	-
Interfund loans	-	-	-	53,163	-	195,121	-	-	-	-	-	-
Total disbursements	68,197,781	11,011,071	35,345,213	396,273	33,837,355	195,121	180	-	50,016	20	131,678	479,243
Excess (deficiency) of receipts over disbursements	9,111,537	(169,742)	(362,525)	(1)	(13,336,828)	(93,678)	1,642	-	(49,178)	(20)	(130,952)	(449,436)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	60,653	-	-	-	-	-	-	-
Transfers in	1,224,237	-	-	-	12,574,960	-	-	-	-	-	-	-
Transfers out	(12,449,692)	-	(176,902)	-	(1,268,237)	-	-	-	-	-	-	-
Total other financing sources (uses)	(11,225,455)	-	(176,902)	-	11,367,376	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,113,918)	(169,742)	(539,427)	(1)	(1,969,452)	(93,678)	1,642	-	(49,178)	(20)	(130,952)	(449,436)
Cash and investments - ending	\$ 13,648,775	\$ 1,088,845	\$ 4,180,712	\$ -	\$ 12,388,397	\$ 3,222,981	\$ 729,408	\$ 7,936	\$ 90	\$ 10	\$ 10	\$ 913,189

(Continued)

AVON 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

	Go Bond 2021	LR Bond 2021	Go Bond 2022	Construction	Construction- 2007 Ms	School Lunch	Curricular Materials	Health Self Insured	Workers Comp Self Insured	Blind Low Vision Co-Op Progrm	DHH Co-Op	IU Health Spons
Cash and investments - beginning	\$ 5,534,111	\$ 594,237	\$ -	\$ -	\$ 228,057	\$ 3,310,399	\$ 1	\$ -	\$ -	\$ (177,637)	\$ (20,135)	\$ 5
Receipts:												
Local sources	181,679	19,787	140,297	-	-	2,726,612	911,192	13,704,577	2,058,603	156,338	6	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	50,162	355,134	-	-	-	-	-
Federal sources	-	-	-	-	-	5,168,156	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	120	4,770	-	-	-	-	-
Total receipts	181,679	19,787	140,297	-	-	7,945,050	1,271,096	13,704,577	2,058,603	156,338	6	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	103,945	-	-
Support services	-	30	54	-	-	229,427	997,029	-	-	-	-	-
Noninstructional services	-	-	-	-	-	5,324,581	-	-	-	-	-	-
Facilities acquisition and construction	180,819	-	1,967,933	-	-	-	-	-	-	-	-	-
Debt services	-	-	1,150	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	614,793	-	12,499,173	180,949	-	-	-
Interfund loans	-	-	-	-	-	-	6,694	-	-	-	-	-
Total disbursements	180,819	30	1,969,137	-	-	6,168,801	1,003,723	12,499,173	180,949	103,945	-	-
Excess (deficiency) of receipts over disbursements	860	19,757	(1,828,840)	-	-	1,776,249	267,373	1,205,404	1,877,654	52,393	6	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	5,807,663	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	176,902	7,028,790	-	73,591	20,129	-
Transfers out	-	-	(233)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	5,807,430	-	-	-	176,902	7,028,790	-	73,591	20,129	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	860	19,757	3,978,590	-	-	1,776,249	444,275	8,234,194	1,877,654	125,984	20,135	-
Cash and investments - ending	\$ 5,534,971	\$ 613,994	\$ 3,978,590	\$ -	\$ 228,057	\$ 5,086,648	\$ 444,276	\$ 8,234,194	\$ 1,877,654	\$ (51,653)	\$ -	\$ 5

(Continued)

AVON 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

	HCC Technology Donation	Rb Donation - Robotics/Library	PLTW District	Anonymous K- 4 Stem Donation	Art To Remember- Me	PLTW North	PLTW South	Project Save 22	Cedar Donation	Active Teacher Grant Se	Isw Donation	Amazon Donation
Cash and investments - beginning	\$ 120	\$ 250	\$ 1,200	\$ -	\$ 83	\$ 24,200	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	1,274	-	-	670	50	490	1,000	4,900
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	1,550	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,274	-	-	2,220	50	490	1,000	4,900
Disbursements:												
Instruction	-	-	-	-	1,309	698	-	-	-	485	1,000	-
Support services	-	-	-	-	-	8,400	8,400	1,548	-	-	-	4,900
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	671	-	-	-	-
Total disbursements	-	-	-	-	1,309	9,098	8,400	2,219	-	485	1,000	4,900
Excess (deficiency) of receipts over disbursements	-	-	-	-	(35)	(9,098)	(8,400)	1	50	5	-	-
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 disbursements and other financing uses	-	-	-	-	(35)	(9,098)	(8,400)	1	50	5	-	-
Cash and investments - ending	\$ 120	\$ 250	\$ 1,200	\$ -	\$ 48	\$ 15,102	\$ 9,600	\$ 1	\$ 50	\$ 5	\$ -	\$ -

(Continued)

AVON 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

	BK5K Grant Ce	MSN Donation	PSI Donation	Gold Card Sponsorship Donation	Art To Remember-Rbe	Blades Fmb Sponsorship	Hendricks Cty Ext Grant 2019	Latchey	Local Donation 2019 Ais West	Local Donation Books Cedar2019	Local Donation Riverbirch	Hendricks Cty (Sycamore)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ 2	\$ -	\$ 68	\$ 250
Receipts:												
Local sources	4,959	500	-	-	-	-	-	43,296	-	500	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>4,959</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,296</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>
Disbursements:												
Instruction	4,959	500	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	43,296	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>4,959</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	500	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	-	500	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ 2	\$ 500	\$ 68	\$ 250

(Continued)

AVON 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

	GPO West Grant	Form Credit Maple Grant	White Oak Cp	Hccf/Pinnick He	Hccf/Pinnick Pt	Hccf/Pinnick Se	Hccf/Pinnick Rb	Hccf/Pinnick Maple	Gpo Grant West	Hccf/Pinnick Wo Elc	Forum Foundation Educator Gran
Cash and investments - beginning	\$ 68	\$ -	\$ 250	\$ 865	\$ 3	\$ 250	\$ 500	\$ 500	\$ 104	\$ -	\$ -
Receipts:											
Local sources	1,000	-	-	-	-	250	-	-	-	250	1,940
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,000	-	-	-	-	250	-	-	-	250	1,940
Disbursements:											
Instruction	-	-	-	860	-	-	480	486	-	-	1,927
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	860	-	-	480	486	-	-	1,927
Excess (deficiency) of receipts over disbursements	1,000	-	-	(860)	-	250	(480)	(486)	-	250	13
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 disbursements and other financing uses	1,000	-	-	(860)	-	250	(480)	(486)	-	250	13
Cash and investments - ending	\$ 1,068	\$ -	\$ 250	\$ 5	\$ 3	\$ 500	\$ 20	\$ 14	\$ 104	\$ 250	\$ 13

(Continued)

AVON 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

	VW Project	Lily Science Education Grants	Ifof Ag Resource Grant	Bright House Bright Futures Gt	Gordmans Donation	Avon Educational Foundation	Meggers Proj Award-Aip	Walmart/Duke Enrgy Grt-Math- Hs	United Way-Pt Greenhse Gt Sy15	Ahs-Instructnl Support	IU K Camp 2022
Cash and investments - beginning	\$ -	\$ 41	\$ 265	\$ 4	\$ 291	\$ 1	\$ 133	\$ 5	\$ 324	\$ 220	\$ -
Receipts:											
Local sources	218,755	-	-	-	-	-	-	-	-	-	16,000
Intermediate sources	-	-	-	-	-	675	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	218,755	-	-	-	-	675	-	-	-	-	16,000
Disbursements:											
Instruction	-	-	-	-	-	-	23	-	-	-	14,997
Support services	-	-	-	-	-	-	-	-	-	-	339
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	198	-	-	-	-	-
Total disbursements	-	-	-	-	-	198	23	-	-	-	15,336
Excess (deficiency) of receipts over disbursements	218,755	-	-	-	-	477	(23)	-	-	-	664
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(218,755)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(218,755)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	477	(23)	-	-	-	664
Cash and investments - ending	\$ -	\$ 41	\$ 265	\$ 4	\$ 291	\$ 478	\$ 110	\$ 5	\$ 324	\$ 220	\$ 664

(Continued)

AVON 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

	2149 IU K Camp 2023	2150 Lowe's Toolbox For Educ. Grant	2154 OLC HCCF Grant	2155 Hendrks Cty Solid Waste Gt Olc	2156 Facility Usage	2157 Outdoor Learning Center	2158 Hendrks County Substance Abuse	2159 Laptop Donation	Hc Subs Abuse Task Force Dare	2161 IU K Camp 2024	AEF School Grant S/Wo
Cash and investments - beginning	\$ -	\$ 107	\$ 3,760	\$ 18	\$ 122,063	\$ 25,842	\$ 28	\$ 367	\$ 3,914	\$ -	\$ 74
Receipts:											
Local sources	16,000	-	-	-	5,094	10,848	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	16,000	-	-	-	5,094	10,848	-	-	-	-	-
Disbursements:											
Instruction	6,672	-	-	-	-	10,915	-	-	-	-	74
Support services	-	-	-	-	14,270	3,532	-	-	3,914	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	16,065	6,240	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,672	-	-	-	30,335	20,687	-	-	3,914	-	74
Excess (deficiency) of receipts over disbursements	9,328	-	-	-	(25,241)	(9,839)	-	-	(3,914)	-	(74)
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 disbursements and other financing uses	9,328	-	-	-	(25,241)	(9,839)	-	-	(3,914)	-	(74)
Cash and investments - ending	\$ 9,328	\$ 107	\$ 3,760	\$ 18	\$ 96,822	\$ 16,003	\$ 28	\$ 367	\$ -	\$ -	\$ -

(Continued)

AVON 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

	AEF School Grant S/Se	AEF School Grant S/Hs	AEF Grant	AEF Curriculum Dept.	AEF Grant Maintenance	Coca-Cola Spons	ECA Field Trip	ECA	Robotic Club Summer Camp	National Inventors	Jeri Inman Scholarship - Schwab
Cash and investments - beginning	\$ 535	\$ 20	\$ 48	\$ 10,000	\$ 443	\$ 24,516	\$ 1	\$ -	\$ 13	\$ 902	\$ 1,981
Receipts:											
Local sources	-	-	-	2,333	-	60,992	60,802	-	-	1,000	25
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	23,790	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	2,333	-	60,992	84,592	-	-	1,000	25
Disbursements:											
Instruction	535	20	48	10,333	443	11,026	-	-	-	296	-
Support services	-	-	-	-	-	32,017	103,336	-	-	244	-
Noninstructional services	-	-	-	-	-	297	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	20,496	-	-	-	-	1,000
Interfund loans	-	-	-	-	-	-	25,256	-	-	-	-
Total disbursements	535	20	48	10,333	443	63,836	128,592	-	-	540	1,000
Excess (deficiency) of receipts over disbursements	(535)	(20)	(48)	(8,000)	(443)	(2,844)	(44,000)	-	-	460	(975)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	44,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	44,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(535)	(20)	(48)	(8,000)	(443)	(2,844)	-	-	-	460	(975)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 21,672	\$ 1	\$ -	\$ 13	\$ 1,362	\$ 1,006

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AVON 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

	Gibraltar Citizenship Award	Mccalmnt Scholarshp Fd- Pnc Inv	Formative Assessment Grant	Special Ed Excess Costs	Early Literacy Achievement Grt	Medicaid Reimbursement	Securd Schls Safety Gt Sfy2015	K-12 Robotics Competition Grnt	EIG 21-22	Early Intervention Grant 22-23	NESP 21-22 Grant
Cash and investments - beginning	\$ 457	\$ 2,289	\$ 88,007	\$ 61,409	\$ -	\$ 260,366	\$ (13,465)	\$ -	\$ 15,927	\$ -	\$ 92,390
Receipts:											
Local sources	-	1,069	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	106,650	212,704	-	96,317	99,891	-	-	25,544	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	129,137	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,069	106,650	341,841	-	96,317	99,891	-	-	25,544	-
Disbursements:											
Instruction	125	-	-	387,787	-	72,996	-	-	15,927	64	46,642
Support services	-	-	91,375	-	-	-	96,699	-	-	-	27,844
Noninstructional services	-	-	-	-	-	-	-	-	-	-	17,904
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,000	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	15,462	-	-	-	-	-	-	-
Total disbursements	125	1,000	91,375	403,249	-	72,996	96,699	-	15,927	64	92,390
Excess (deficiency) of receipts over disbursements	(125)	69	15,275	(61,408)	-	23,321	3,192	-	(15,927)	25,480	(92,390)
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 disbursements and other financing uses	(125)	69	15,275	(61,408)	-	23,321	3,192	-	(15,927)	25,480	(92,390)
Cash and investments - ending	\$ 332	\$ 2,358	\$ 103,282	\$ 1	\$ -	\$ 283,687	\$ (10,273)	\$ -	\$ -	\$ 25,480	\$ -

(Continued)

AVON 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

	NESP 22-23	Career & Technology Grant	Teacher Appreciation Grant	Science Of Reading Grant	High Ability	Youth Tobacco Survey Mss	Youth Risk Survey Ahs	Nat'L Youth Tobacco Survey Msn	4105 Title I 2013- 14 Fed Grant	Title I 21-22	Title I 22-23
Cash and investments - beginning	\$ -	\$ -	\$ 39	\$ -	\$ 2,036	\$ -	\$ -	\$ -	\$ 45	\$ (38,505)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	367,354	1,192	386,636	-	68,856	500	500	750	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	147,418	288,217
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>367,354</b>	<b>1,192</b>	<b>386,636</b>	<b>-</b>	<b>68,856</b>	<b>500</b>	<b>500</b>	<b>750</b>	<b>-</b>	<b>147,418</b>	<b>288,217</b>
Disbursements:											
Instruction	220,604	1,192	386,675	-	874	-	-	-	-	99,479	306,231
Support services	7,588	-	-	-	6,486	-	-	-	-	2,681	10,908
Noninstructional services	46,863	-	-	-	-	-	-	-	-	1,718	1,172
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	5,035	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>275,055</b>	<b>1,192</b>	<b>386,675</b>	<b>-</b>	<b>7,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,913</b>	<b>318,311</b>
Excess (deficiency) of receipts over disbursements	92,299	-	(39)	-	61,496	500	500	750	-	38,505	(30,094)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	92,299	-	(39)	-	61,496	500	500	750	-	38,505	(30,094)
Cash and investments - ending	\$ 92,299	\$ -	\$ -	\$ -	\$ 63,532	\$ 500	\$ 500	\$ 750	\$ 45	\$ -	\$ (30,094)

(Continued)

AVON 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

	Title I 23-24	Mckinney-Vento Grant Homeless Fy 22	Part B 611 21- 22	Part B 611 Reg Fy23	Part B 611 Reg Fy24	SPED Para Grant	Part B 611 Reg Grt 2013-14	Part B 619	619 Part B Preschool 20/21	Part B 619 Preschool 21-22	Part B 619 Preschool Fy23
Cash and investments - beginning	\$ -	\$ (2,918)	\$ (157,603)	\$ -	\$ -	\$ -	\$ (27)	\$ (10)	\$ (333)	\$ (6,898)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	6,918	913,604	1,167,899	-	-	-	-	854	36,098	22,214
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	6,918	913,604	1,167,899	-	-	-	-	854	36,098	22,214
Disbursements:											
Instruction	-	-	697,060	1,217,000	-	-	-	-	199	27,723	26,253
Support services	-	4,000	58,941	122,661	-	-	-	-	322	1,477	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,000	756,001	1,339,661	-	-	-	-	521	29,200	26,253
Excess (deficiency) of receipts over disbursements	-	2,918	157,603	(171,762)	-	-	-	-	333	6,898	(4,039)
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 disbursements and other financing uses	-	2,918	157,603	(171,762)	-	-	-	-	333	6,898	(4,039)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (171,762)	\$ -	\$ -	\$ (27)	\$ (10)	\$ -	\$ -	\$ (4,039)

(Continued)

AVON 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

	Part B 619 Preschool Fy24	Title IV 21-22	Title IV 22-24	Title IV Fy23	Part B-Technical Assistance Gt	Federal Medicaid Reimbsmt	Indianamac Reimb Pgm - Federal	Title II-A Grant	Title II-A 2021- 23 Grant	Title II-A 2022- 24 Grant	Title II-A Fy24 Grant
Cash and investments - beginning	\$ -	\$ (4)	\$ -	\$ -	\$ (152)	\$ 328,627	\$ 220,057	\$ (2,500)	\$ (31,109)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	30,140	2,888	-	-	242,253	87,124	2,500	139,806	42,064	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>30,140</b>	<b>2,888</b>	<b>-</b>	<b>-</b>	<b>242,253</b>	<b>87,124</b>	<b>2,500</b>	<b>139,806</b>	<b>42,064</b>	<b>-</b>
Disbursements:											
Instruction	-	29,994	2,913	-	-	-	-	-	56,355	-	-
Support services	-	9,169	265	-	-	161,715	7,787	-	57,039	79,589	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>39,163</b>	<b>3,178</b>	<b>-</b>	<b>-</b>	<b>161,715</b>	<b>7,787</b>	<b>-</b>	<b>113,394</b>	<b>79,589</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	(9,023)	(290)	-	-	80,538	79,337	2,500	26,412	(37,525)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(9,023)	(290)	-	-	80,538	79,337	2,500	26,412	(37,525)	-
Cash and investments - ending	\$ -	\$ (9,027)	\$ (290)	\$ -	\$ (152)	\$ 409,165	\$ 299,394	\$ -	\$ (4,697)	\$ (37,525)	\$ -

(Continued)

AVON 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

	Title III 2020-21	Title III 21-23 Grant	Title III 22-24	Title III 23-25	3E Grant	HCY ARP	ARP Part B 611 Grant	Emergency Connectivity	ESSER III	ESSER II	18003 Education Stabili Relief
Cash and investments - beginning	\$ (7,860)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,981)	\$ (400,000)	\$ (827,657)	\$ (181,750)	\$ (4,633)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	24,511	55,369	64,736	-	107,814	15,978	308,571	400,000	1,860,795	444,754	14,936
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	24,511	55,369	64,736	-	107,814	15,978	308,571	400,000	1,860,795	444,754	14,936
Disbursements:											
Instruction	-	21,584	68,296	-	125,510	-	266,431	-	899,355	90,540	10,260
Support services	16,651	21,772	-	-	-	15,978	83,387	-	190,154	141,504	43
Noninstructional services	-	20,673	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	41,878	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	16,651	64,029	68,296	-	125,510	15,978	349,818	-	1,089,509	273,922	10,303
Excess (deficiency) of receipts over disbursements	7,860	(8,660)	(3,560)	-	(17,696)	-	(41,247)	400,000	771,286	170,832	4,633
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 disbursements and other financing uses	7,860	(8,660)	(3,560)	-	(17,696)	-	(41,247)	400,000	771,286	170,832	4,633
Cash and investments - ending	\$ -	\$ (8,660)	\$ (3,560)	\$ -	\$ (17,696)	\$ -	\$ (49,228)	\$ -	\$ (56,371)	\$ (10,918)	\$ -

(Continued)

AVON 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

	ESEA Honorarium Pt	Aware 21-22	Project Aware 22-23	Cops Grant	Payroll Liability	Prepaid Food	Payroll Withholdings	Federal Income Tax Withholding	FICA-Soc	TRF Vol	Perf Empee Cont
Cash and investments - beginning	\$ (5,603)	\$ (61,178)	\$ -	\$ -	\$ 1,011,922	\$ 161,090	\$ -	\$ (35)	\$ (355)	\$ (590)	\$ (80)
Receipts:											
Local sources	-	-	-	-	-	100	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	10,000	195,099	189,456	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	9,971	44,141,425	-	-	-	-
Total receipts	10,000	195,099	189,456	-	-	10,071	44,141,425	-	-	-	-
Disbursements:											
Instruction	1,717	-	-	-	-	-	-	-	-	-	-
Support services	2,680	133,921	254,558	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	19,673	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	45,205,091	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,397	133,921	254,558	-	-	19,673	45,205,091	-	-	-	-
Excess (deficiency) of receipts over disbursements	5,603	61,178	(65,102)	-	-	(9,602)	(1,063,666)	-	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	1,011,922	-	-	-	-
Transfers out	-	-	-	-	(1,011,922)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(1,011,922)	-	1,011,922	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,603	61,178	(65,102)	-	(1,011,922)	(9,602)	(51,744)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (65,102)	\$ -	\$ -	\$ 151,488	\$ (51,744)	\$ (35)	\$ (355)	\$ (590)	\$ (80)

(Continued)

AVON 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

	Medical/Dental	Direct Pay Cobr	403B Retir-Trad	Wage Garnishmen	(Adm Sys) Disab	Flex S125-Dep	Flex S125-Med	Long Ter Disab	Misc Vol Insded	Vision Insuranc	Workers Comp Fd
Cash and investments - beginning	\$ (179)	\$ 99,638	\$ 25	\$ 165	\$ 18	\$ 4,968	\$ (10,789)	\$ 4	\$ 9,558	\$ 10	\$ 1,565,197
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	206,553	-	-	-	-	-	-	-	-	-
Total receipts	-	206,553	-	-	-	-	-	-	-	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	202,150	-	-	-	-	-	-	-	-	1,565,197
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	202,150	-	-	-	-	-	-	-	-	1,565,197
Excess (deficiency) of receipts over disbursements	-	4,403	-	-	-	-	-	-	-	-	(1,565,197)
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 disbursements and other financing uses	-	4,403	-	-	-	-	-	-	-	-	(1,565,197)
Cash and investments - ending	\$ (179)	\$ 104,041	\$ 25	\$ 165	\$ 18	\$ 4,968	\$ (10,789)	\$ 4	\$ 9,558	\$ 10	\$ -

(Continued)

AVON 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

	Seedlings Tuitn	Avon Education	Criminal Histor	Acsc Spirit Wear	Woelc Fund	Transp Dept Fnd	Maint Dept Fund	Fd Srvc Fund	Amer Express Fd	Commerce Bk Fnd	Anthem Clearing	Totals
Cash and investments - beginning	\$ 986	\$ (2,500)	\$ 70	\$ (50)	\$ -	\$ 2,090	\$ 1,752	\$ 4,220	\$ 1,280	\$ 28,035	\$ 7,028,790	\$ 60,632,905
Receipts:												
Local sources	-	-	-	1,622	3,830	600	600	500	-	-	-	87,755,927
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	704
State sources	-	-	-	-	-	-	-	-	-	-	-	77,897,389
Federal sources	-	-	-	-	-	-	-	-	-	-	-	12,129,155
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	296,565
Other receipts	-	-	-	-	-	-	-	-	-	-	-	44,725,723
Total receipts	-	-	-	1,622	3,830	600	600	500	-	-	-	222,805,463
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	65,971,152
Support services	-	-	-	-	-	-	-	-	-	-	-	52,732,908
Noninstructional services	-	-	-	1,062	953	2,147	1,361	1,882	-	-	-	6,244,091
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	4,681,868
Debt services	-	-	-	-	-	-	-	-	-	-	-	35,687,873
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	60,336,777
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	296,565
Total disbursements	-	-	-	1,062	953	2,147	1,361	1,882	-	-	-	225,951,234
Excess (deficiency) of receipts over disbursements	-	-	-	560	2,877	(1,547)	(761)	(1,382)	-	-	-	(3,145,771)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	5,807,663
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	60,653
Transfers in	-	-	-	-	-	-	-	-	-	-	-	22,154,531
Transfers out	-	-	-	-	-	-	-	-	-	-	(7,028,790)	(22,154,531)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	(7,028,790)	5,868,316
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	560	2,877	(1,547)	(761)	(1,382)	-	-	(7,028,790)	2,722,545
Cash and investments - ending	\$ 986	\$ (2,500)	\$ 70	\$ 510	\$ 2,877	\$ 543	\$ 991	\$ 2,838	\$ 1,280	\$ 28,035	\$ -	\$ 63,355,450

AVON 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

	Education	Operating Referendum	Debt Service	Retirmt/Sevrnc Bnd Debt Svc Fd	Operations	Local Rainy Day	Retirement/ Severance Bond	Construction- 2002 Revs	Go Bond 2023- Construction	Go Bond 2019- Construction	LR Bonds 2023	Go Bond 2020
Cash and investments - beginning	\$ 13,648,775	\$ 1,088,845	\$ 4,180,712	\$ -	\$ 12,388,397	\$ 3,222,981	\$ 729,408	\$ 7,936	\$ 90	\$ 10	\$ 10	\$ 913,189
Receipts:												
Local sources	1,948,738	12,018,618	40,908,991	119,291	19,543,397	-	2,194	-	248,327	-	641,859	42,190
Intermediate sources	28	-	-	-	-	-	-	-	-	-	-	-
State sources	83,285,118	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	50,303	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	348,251	-	-	-	-	-	-
Other receipts	827	-	-	-	325,199	-	-	-	-	-	-	-
Total receipts	85,234,711	12,018,618	40,959,294	119,291	19,868,596	348,251	2,194	-	248,327	-	641,859	42,190
Disbursements:												
Instruction	56,774,416	11,088,060	-	-	-	-	-	-	-	-	-	-
Support services	18,619,339	962,363	1,600	-	27,754,845	-	312	-	1,004,139	-	22	147,645
Noninstructional services	824,895	30,015	-	-	132,718	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	439,967	-	-	-	54,206	-	5,934,538	315,793
Debt services	-	-	40,199,466	85,303	-	-	87,364	-	91,248	-	-	-
Nonprogrammed charges	-	-	-	-	4,575	-	-	-	-	-	-	-
Interfund loans	-	-	-	33,988	-	361,754	-	-	-	-	-	-
Total disbursements	76,218,650	12,080,438	40,201,066	119,291	28,332,105	361,754	87,676	-	1,149,593	-	5,934,560	463,438
Excess (deficiency) of receipts over disbursements	9,016,061	(61,820)	758,228	-	(8,463,509)	(13,503)	(85,482)	-	(901,266)	-	(5,292,701)	(421,248)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	6,105,348	-	19,322,000	-
Sale of capital assets	-	-	-	-	8,124	-	-	-	-	-	-	-
Transfers in	-	-	-	-	11,378,996	-	-	-	-	-	-	-
Transfers out	(11,442,205)	-	(253,192)	-	(33,509)	-	-	-	-	-	-	-
Total other financing sources (uses)	(11,442,205)	-	(253,192)	-	11,353,611	-	-	-	6,105,348	-	19,322,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,426,144)	(61,820)	505,036	-	2,890,102	(13,503)	(85,482)	-	5,204,082	-	14,029,299	(421,248)
Cash and investments - ending	\$ 11,222,631	\$ 1,027,025	\$ 4,685,748	\$ -	\$ 15,278,499	\$ 3,209,478	\$ 643,926	\$ 7,936	\$ 5,204,172	\$ 10	\$ 14,029,309	\$ 491,941

(Continued)

AVON 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

	Go Bond 2021	LR Bond 2021	Go Bond 2022	Construction	Construction- 2007 Ms	School Lunch	Curricular Materials	Health Self Insured	Workers Comp Self Insured	Blind Low Vision Co-Op Progrm	DHH Co-Op	IU Health Spons
Cash and investments - beginning	\$ 5,534,971	\$ 613,994	\$ 3,978,590	\$ -	\$ 228,057	\$ 5,086,648	\$ 444,276	\$ 8,234,194	\$ 1,877,654	\$ (51,653)	\$ -	\$ 5
Receipts:												
Local sources	283,474	27,339	169,270	464,168	-	2,530,367	67,569	13,827,091	-	41,895	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	62,956	1,658,404	-	-	-	-	-
Federal sources	-	-	-	-	-	4,220,405	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	166,090	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,844	-	-	-	-	-
Total receipts	283,474	27,339	169,270	464,168	-	6,813,728	1,893,907	13,827,091	-	41,895	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	107,920	-	-
Support services	1,071,221	10	-	-	-	149,939	2,591,374	-	-	-	-	-
Noninstructional services	-	-	-	-	-	5,606,417	-	-	-	-	-	-
Facilities acquisition and construction	1,117,686	531,454	1,928,609	464,168	165,144	100,341	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	553,072	-	12,473,144	412,671	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,188,907	531,464	1,928,609	464,168	165,144	6,409,769	2,591,374	12,473,144	412,671	107,920	-	-
Excess (deficiency) of receipts over disbursements	(1,905,433)	(504,125)	(1,759,339)	-	(165,144)	403,959	(697,467)	1,353,947	(412,671)	(66,025)	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	253,191	-	-	63,210	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	253,191	-	-	63,210	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,905,433)	(504,125)	(1,759,339)	-	(165,144)	403,959	(444,276)	1,353,947	(412,671)	(2,815)	-	-
Cash and investments - ending	\$ 3,629,538	\$ 109,869	\$ 2,219,251	\$ -	\$ 62,913	\$ 5,490,607	\$ -	\$ 9,588,141	\$ 1,464,983	\$ (54,468)	\$ -	\$ 5

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AVON 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

	HCC Technology Donation	Rb Donation - Robotics/Library	PLTW District	Anonymous K-4 Stem Donation	Art To Remember- Me	PLTW North	PLTW South	Project Save 22	Cedar Donation	Active Teacher Grant Se	Isw Donation	Amazon Donation
Cash and investments - beginning	\$ 120	\$ 250	\$ 1,200	\$ -	\$ 48	\$ 15,102	\$ 9,600	\$ 1	\$ 50	\$ 5	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	1,217	-	-	4,208	-	500	1,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	1,217	-	-	4,208	-	500	1,000	-
Disbursements:												
Instruction	-	-	-	-	1,217	-	-	-	49	500	-	-
Support services	-	-	-	-	-	-	-	3,173	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	879	-	-	-	-
Total disbursements	-	-	-	-	1,217	-	-	4,052	49	500	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	156	(49)	-	1,000	-
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 disbursements and other financing uses	-	-	-	-	-	-	-	156	(49)	-	1,000	-
Cash and investments - ending	\$ 120	\$ 250	\$ 1,200	\$ -	\$ 48	\$ 15,102	\$ 9,600	\$ 157	\$ 1	\$ 5	\$ 1,000	\$ -

(Continued)

AVON 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

	BK5K Grant Ce	MSN Donation	PSI Donation	Gold Card Sponsorship Donation	Art To Remember- Rbe	Blades Fmb Sponsorship	Hendricks Cty Ext Grant 2019	Latchey	Local Donation 2019 Ais West	Local Donation Books Cedar2019	Local Donation Riverbirch
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ 2	\$ 500	\$ 68
Receipts:											
Local sources	-	-	1,995	1,250	1,400	30,600	-	40,000	-	250	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	24,686	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,995	1,250	1,400	30,600	-	64,686	-	250	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	492	-
Support services	-	-	1,995	882	-	-	-	40,000	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	24,686	-	-	-
Total disbursements	-	-	1,995	882	-	-	-	64,686	-	492	-
Excess (deficiency) of receipts over disbursements	-	-	-	368	1,400	30,600	-	-	-	(242)	-
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 disbursements and other financing uses	-	-	-	368	1,400	30,600	-	-	-	(242)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 368	\$ 1,400	\$ 30,600	\$ 20	\$ -	\$ 2	\$ 258	\$ 68

(Continued)

AVON 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

	Hendricks Cty (Sycamore)	GPO West Grant	Form Credit Maple Grant	White Oak Cp	Hccf/Pinnick He	Hccf/Pinnick Pt	Hccf/Pinnick Se	Hccf/Pinnick Rb	Hccf/Pinnick Maple	Gpo Grant West	Hccf/Pinnick Wo Elc
Cash and investments - beginning	\$ 250	\$ 1,068	\$ -	\$ 250	\$ 5	\$ 3	\$ 500	\$ 20	\$ 14	\$ 104	\$ 250
Receipts:											
Local sources	-	1,000	-	-	250	250	250	250	-	-	250
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,000	-	-	250	250	250	250	-	-	250
Disbursements:											
Instruction	-	1,514	-	-	234	-	-	92	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,514	-	-	234	-	-	92	-	-	-
Excess (deficiency) of receipts over disbursements	-	(514)	-	-	16	250	250	158	-	-	250
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 disbursements and other financing uses	-	(514)	-	-	16	250	250	158	-	-	250
Cash and investments - ending	\$ 250	\$ 554	\$ -	\$ 250	\$ 21	\$ 253	\$ 750	\$ 178	\$ 14	\$ 104	\$ 500

(Continued)

AVON 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

	Forum Foundation Educator Gran	VW Project	Lily Science Education Grants	Ifof Ag Resource Grant	Bright House Bright Futures Gt	Gordmans Donation	Avon Educational Foundation	Meggers Proj Award-Aip	Walmart/Duke Enrgy Grt-Math- Hs	United Way-Pt Greenhse Gt Sy15	Ahs-Instructnl Support
Cash and investments - beginning	\$ 13	\$ -	\$ 41	\$ 265	\$ 4	\$ 291	\$ 478	\$ 110	\$ 5	\$ 324	\$ 220
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	769	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	769	-	-	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	291	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	291	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(291)	769	-	-	-	-
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 disbursements and other financing uses	-	-	-	-	-	(291)	769	-	-	-	-
Cash and investments - ending	\$ 13	\$ -	\$ 41	\$ 265	\$ 4	\$ -	\$ 1,247	\$ 110	\$ 5	\$ 324	\$ 220

(Continued)

AVON 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

	IU K Camp 2022	2149 IU K Camp 2023	2150 Lowe's Toolbox For Educ. Grant	2154 OLC HCCF Grant	2155 Hendrks Cty Solid Waste Gt Olc	2156 Facility Usage	2157 Outdoor Learning Center	2158 Hendrks County Substance Abuse	2159 Laptop Donation	Hc Subs Abuse Task Force Dare	2161 IU K Camp 2024
Cash and investments - beginning	\$ 664	\$ 9,328	\$ 107	\$ 3,760	\$ 18	\$ 96,822	\$ 16,003	\$ 28	\$ 367	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	12,984	-	-	-	20,050
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	12,984	-	-	-	20,050
Disbursements:											
Instruction	664	8,823	-	-	-	-	4,561	-	-	-	6,358
Support services	-	472	-	-	-	30,572	369	-	44	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	12,435	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	664	9,295	-	-	-	43,007	4,930	-	44	-	6,358
Excess (deficiency) of receipts over disbursements	(664)	(9,295)	-	-	-	(43,007)	8,054	-	(44)	-	13,692
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 disbursements and other financing uses	(664)	(9,295)	-	-	-	(43,007)	8,054	-	(44)	-	13,692
Cash and investments - ending	\$ -	\$ 33	\$ 107	\$ 3,760	\$ 18	\$ 53,815	\$ 24,057	\$ 28	\$ 323	\$ -	\$ 13,692

(Continued)

AVON 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

	AEF School Grant S/Wo	AEF School Grant S/Se	AEF School Grant S/Hs	AEF Grant	AEF Curriculum Dept.	AEF Grant Maintenance	Coca-Cola Spons	ECA Field Trip	ECA	Robotic Club Summer Camp	National Inventors
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 21,672	\$ 1	\$ -	\$ 13	\$ 1,362
Receipts:											
Local sources	-	-	-	6,000	-	-	46,490	92,240	2,777	-	1,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	25,963	1,141	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	6,000	-	-	46,490	118,203	3,918	-	1,000
Disbursements:											
Instruction	-	-	-	-	920	-	-	-	1,250	-	-
Support services	-	-	-	-	-	-	23,453	121,703	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	19,690	-	1,527	13	-
Interfund loans	-	-	-	-	-	-	-	30,009	1,141	-	-
Total disbursements	-	-	-	-	920	-	43,143	151,712	3,918	13	-
Excess (deficiency) of receipts over disbursements	-	-	-	6,000	(920)	-	3,347	(33,509)	-	(13)	1,000
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	33,509	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	33,509	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	6,000	(920)	-	3,347	-	-	(13)	1,000
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 6,000	\$ 1,080	\$ -	\$ 25,019	\$ 1	\$ -	\$ -	\$ 2,362

(Continued)

AVON 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

	Jeri Inman Scholarship - Schwab	Gibraltar Citizenship Award	Mccalmnt Scholarshp Fd- Pnc Inv	Formative Assessment Grant	Special Ed Excess Costs	Early Literacy Achievement Grt	Medicaid Reimbursement	Securd Schls Safety Gt Sfy2015	K-12 Robotics Competition Grnt	EIG 21-22	Early Intervention Grant 22-23
Cash and investments - beginning	\$ 1,006	\$ 332	\$ 2,358	\$ 103,282	\$ 1	\$ -	\$ 283,687	\$ (10,273)	\$ -	\$ -	\$ 25,480
Receipts:											
Local sources	32	-	1,069	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	148,086	734,154	64,615	160,195	99,020	10,013	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	143,772	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	32	-	1,069	148,086	877,926	64,615	160,195	99,020	10,013	-	-
Disbursements:											
Instruction	-	-	-	-	604,417	64,615	322,042	-	33,527	-	25,480
Support services	-	-	-	210,890	-	-	-	102,460	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	1,000	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	257,447	-	-	-	-	-	-
Total disbursements	-	-	1,000	210,890	861,864	64,615	322,042	102,460	33,527	-	25,480
Excess (deficiency) of receipts over disbursements	32	-	69	(62,804)	16,062	-	(161,847)	(3,440)	(23,514)	-	(25,480)
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 disbursements and other financing uses	32	-	69	(62,804)	16,062	-	(161,847)	(3,440)	(23,514)	-	(25,480)
Cash and investments - ending	\$ 1,038	\$ 332	\$ 2,427	\$ 40,478	\$ 16,063	\$ -	\$ 121,840	\$ (13,713)	\$ (23,514)	\$ -	\$ -

(Continued)

AVON 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

	NESP 21-22 Grant	NESP 22-23	Career & Technology Grant	Teacher Appreciation Grant	Science Of Reading Grant	High Ability	Youth Tobacco Survey Mss	Youth Risk Survey Ahs	Nat'L Youth Tobacco Survey Msn	4105 Title I 2013- 14 Fed Grant	Title I 21-22
Cash and investments - beginning	\$ -	\$ 92,299	\$ -	\$ -	\$ -	\$ 63,532	\$ 500	\$ 500	\$ 750	\$ 45	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	1,941	392,221	40,660	93,802	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	103	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>1,941</b>	<b>392,324</b>	<b>40,660</b>	<b>93,802</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:											
Instruction	-	51,944	1,441	391,596	-	19,857	22	-	750	-	-
Support services	-	35,604	-	-	46,830	88,941	-	-	-	-	-
Noninstructional services	-	4,751	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	103	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>92,299</b>	<b>1,441</b>	<b>391,699</b>	<b>46,830</b>	<b>108,798</b>	<b>22</b>	<b>-</b>	<b>750</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	(92,299)	500	625	(6,170)	(14,996)	(22)	-	(750)	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(92,299)	500	625	(6,170)	(14,996)	(22)	-	(750)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 500	\$ 625	\$ (6,170)	\$ 48,536	\$ 478	\$ 500	\$ -	\$ 45	\$ -

(Continued)

AVON 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

	Title I 22-23	Title I 23-24	Mckinney-Vento Grant Homeless Fy 22	Part B 611 21- 22	Part B 611 Reg Fy23	Part B 611 Reg Fy24	SPED Para Grant	Part B 611 Reg Grt 2013-14	Part B 619	619 Part B Preschool 20/21	Part B 619 Preschool 21-22
Cash and investments - beginning	\$ (30,094)	\$ -	\$ -	\$ -	\$ (171,762)	\$ -	\$ -	\$ (27)	\$ (10)	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	259,520	344,297	-	-	1,000,716	1,016,738	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>259,520</b>	<b>344,297</b>	<b>-</b>	<b>-</b>	<b>1,000,716</b>	<b>1,016,738</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:											
Instruction	187,119	433,172	-	-	741,028	1,213,712	18,977	-	-	-	-
Support services	23,428	12,581	-	-	92,082	142,951	-	-	-	-	-
Noninstructional services	12,879	5,551	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	6,000	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>229,426</b>	<b>451,304</b>	<b>-</b>	<b>-</b>	<b>833,110</b>	<b>1,356,663</b>	<b>18,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	30,094	(107,007)	-	-	167,606	(339,925)	(18,977)	-	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	30,094	(107,007)	-	-	167,606	(339,925)	(18,977)	-	-	-	-
Cash and investments - ending	\$ -	\$ (107,007)	\$ -	\$ -	\$ (4,156)	\$ (339,925)	\$ (18,977)	\$ (27)	\$ (10)	\$ -	\$ -

(Continued)

AVON 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

	Part B 619 Preschool Fy23	Part B 619 Preschool Fy24	Title IV 21-22	Title IV 22-24	Title IV Fy23	Part B-Technical Assistance Gt	Federal Medicaid Reimbsmt	Indianamac Reimb Pgm - Federal	Title II-A Grant	Title II-A 2021- 23 Grant	Title II-A 2022- 24 Grant
Cash and investments - beginning	\$ (4,039)	\$ -	\$ (9,027)	\$ (290)	\$ -	\$ (152)	\$ 409,165	\$ 299,394	\$ -	\$ (4,697)	\$ (37,525)
Receipts:											
Local sources	-	-	-	-	-	-	2,099	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	30,404	24,118	10,509	1,720	-	-	315,019	195,512	-	18,718	102,473
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	30,404	24,118	10,509	1,720	-	-	317,118	195,512	-	18,718	102,473
Disbursements:											
Instruction	26,364	32,438	1,482	11,433	6,214	-	70,745	104,975	-	4,661	-
Support services	222	-	-	1,400	-	-	159,755	102,859	-	4,860	66,879
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	4,500	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	26,586	32,438	1,482	12,833	6,214	-	230,500	207,834	-	14,021	66,879
Excess (deficiency) of receipts over disbursements	3,818	(8,320)	9,027	(11,113)	(6,214)	-	86,618	(12,322)	-	4,697	35,594
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 disbursements and other financing uses	3,818	(8,320)	9,027	(11,113)	(6,214)	-	86,618	(12,322)	-	4,697	35,594
Cash and investments - ending	\$ (221)	\$ (8,320)	\$ -	\$ (11,403)	\$ (6,214)	\$ (152)	\$ 495,783	\$ 287,072	\$ -	\$ -	\$ (1,931)

(Continued)

AVON 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

	Title II-A Fy24 Grant	Title III 2020-21	Title III 21-23 Grant	Title III 22-24	Title III 23-25	3E Grant	HCY ARP	ARP Part B 611 Grant	Emergency Connectivity	ESSER III	ESSER II
Cash and investments - beginning	\$ -	\$ -	\$ (8,660)	\$ (3,560)	\$ -	\$ (17,696)	\$ -	\$ (49,228)	\$ -	\$ (56,371)	\$ (10,918)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	39,058	-	54,858	67,692	62,360	46,210	9,182	185,871	-	652,722	30,504
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	39,058	-	54,858	67,692	62,360	46,210	9,182	185,871	-	652,722	30,504
Disbursements:											
Instruction	-	-	24,798	40,531	59,973	29,410	-	109,746	-	287,738	-
Support services	44,356	-	3,925	17,667	48	-	9,182	26,897	-	439,924	19,586
Noninstructional services	-	-	16,768	7,441	9,661	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	707	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	44,356	-	46,198	65,639	69,682	29,410	9,182	136,643	-	727,662	19,586
Excess (deficiency) of receipts over disbursements	(5,298)	-	8,660	2,053	(7,322)	16,800	-	49,228	-	(74,940)	10,918
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 disbursements and other financing uses	(5,298)	-	8,660	2,053	(7,322)	16,800	-	49,228	-	(74,940)	10,918
Cash and investments - ending	\$ (5,298)	\$ -	\$ -	\$ (1,507)	\$ (7,322)	\$ (896)	\$ -	\$ -	\$ -	\$ (131,311)	\$ -

(Continued)

AVON 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

	18003 Education Stabili Relief	ESEA Honorarium Pt	Project Aware Aware 21-22 22-23	Cops Grant	Payroll Liability	Prepaid Food	Payroll Withholdings	Federal Income Tax Withholding	FICA-Soc	TRF Vol	Perf Empee Cont	
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (65,102)	\$ -	\$ -	\$ 151,488	\$ (51,744)	\$ (35)	\$ (355)	\$ (590)	\$ (80)
Receipts:												
Local sources	-	-	-	-	-	-	250	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	160,172	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	20,401	48,695,807	-	-	-	-	-
Total receipts	-	-	-	160,172	-	20,651	48,695,807	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	95,070	463,303	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	20,901	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	48,486,198	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	95,070	463,303	20,901	48,486,198	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	65,102	(463,303)	(250)	209,609	-	-	-	-	-
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 disbursements and other financing uses	-	-	-	65,102	(463,303)	(250)	209,609	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (463,303)	\$ -	\$ 151,238	\$ 157,865	\$ (35)	\$ (355)	\$ (590)	\$ (80)

(Continued)

AVON 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

	Medical/Dental	Direct Pay Cobr	403B Retir-Trad	Wage Garnishmen	(Adm Sys) Disab	Flex S125-Dep	Flex S125-Med	Long Ter Disab	Misc Vol Insded	Vision Insuranc	Workers Comp Fd
Cash and investments - beginning	\$ (179)	\$ 104,041	\$ 25	\$ 165	\$ 18	\$ 4,968	\$ (10,789)	\$ 4	\$ 9,558	\$ 10	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	168,365	-	-	-	-	-	-	-	-	-
Total receipts	-	168,365	-	-	-	-	-	-	-	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	164,772	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	164,772	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	3,593	-	-	-	-	-	-	-	-	-
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 disbursements and other financing uses	-	3,593	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ (179)	\$ 107,634	\$ 25	\$ 165	\$ 18	\$ 4,968	\$ (10,789)	\$ 4	\$ 9,558	\$ 10	\$ -

(Continued)

AVON 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

	Seedlings Tuittn	Avon Education	Criminal Histor	Acsc Spirit Wear	Woelc Fund	Transp Dept Fnd	Maint Dept Fund	Fd Srvc Fund	Amer Express Fd	Commerce Bk Fnd	Anthem Clearing	Totals
Cash and investments - beginning	\$ 986	\$ (2,500)	\$ 70	\$ 510	\$ 2,877	\$ 543	\$ 991	\$ 2,838	\$ 1,280	\$ 28,035	\$ -	\$ 63,355,450
Receipts:												
Local sources	-	-	-	1,010	3,836	1,639	600	800	-	-	-	93,162,324
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	797
State sources	-	-	-	-	-	-	-	-	-	-	-	86,751,185
Federal sources	-	-	-	-	-	-	-	-	-	-	-	8,899,081
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	710,006
Other receipts	-	-	-	-	-	-	-	-	-	-	-	49,212,443
Total receipts	-	-	-	1,010	3,836	1,639	600	800	-	-	-	238,735,836
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	72,917,277
Support services	-	-	-	-	-	-	-	-	-	-	-	54,737,463
Noninstructional services	-	-	-	575	1,220	1,032	654	1,195	-	-	-	6,676,673
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	11,064,341
Debt services	-	-	-	-	-	-	-	-	-	-	-	40,463,381
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	62,127,869
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	710,007
Total disbursements	-	-	-	575	1,220	1,032	654	1,195	-	-	-	248,697,011
Excess (deficiency) of receipts over disbursements	-	-	-	435	2,616	607	(54)	(395)	-	-	-	(9,961,175)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	25,427,348
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	8,124
Transfers in	-	-	-	-	-	-	-	-	-	-	-	11,728,906
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(11,728,906)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	25,435,472
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	435	2,616	607	(54)	(395)	-	-	-	15,474,297
Cash and investments - ending	\$ 986	\$ (2,500)	\$ 70	\$ 945	\$ 5,493	\$ 1,150	\$ 937	\$ 2,443	\$ 1,280	\$ 28,035	\$ -	\$ 78,829,747

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

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<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,582,666</u>	<u>\$ 449,565</u>

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

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Avon Community School Building Corp	Building Lease 2022	\$ 4,039,500	7/15/2023	1/15/2026
Avon Community School Building Corp	Building Lease 2020 Lease Rental Bonds	3,424,000	3/9/2020	12/31/2039
Avon Community School Building Corp	Building lease 2020A & B Series	4,209,000	5/20/2020	12/31/2027
Avon Community School Building Corp	Building lease 2016	1,550,000	7/15/2017	1/15/2027
Avon Community School Building Corp	Building lease 2017	9,452,999	4/27/2017	12/31/2032
Avon Community School Building Corp	Building Lease 2021 Lease Rental Bonds	7,520,000	6/30/2022	12/31/2040
Avon Community School Corp	Building lease 2023	7,795,000	5/30/2024	12/31/2042
JP Morgan Bank	Technology	295,314	12/30/2023	12/30/2026
JP Morgan Bank	Technology	227,669	5/30/2024	12/30/2027
Key Bank	Technology	136,387	9/30/2022	9/30/2025
Ricoh	Multi-Functional Business Devices	<u>200,882</u>	6/1/2024	3/3/2027
Total governmental activities		<u>38,850,751</u>		
Total of annual lease payments		<u>\$ 38,850,751</u>		

<u>Type</u>	<u>Description of Debt Purpose</u>	<u>Ending Principal Balance</u>	<u>Principal Due Within One Year</u>
Governmental activities:			
General Obligation Bonds	Avon 2023 GO Bond	\$ 5,560,000	\$ 1,150,000
General Obligation Bonds	Recovery Zone Economic Developmt Bond - additional intermed classrms	<u>1,025,000</u>	<u>675,000</u>
Total governmental activities		<u>6,585,000</u>	<u>1,825,000</u>
Totals		<u>\$ 6,585,000</u>	<u>\$ 1,825,000</u>

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

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 10,117,791
Buildings	254,826,191
Improvements other than buildings	4,065,674
Machinery, equipment, and vehicles	253,467,130
Construction in progress	<u>281,510,175</u>
Total governmental activities	<u>803,986,961</u>
Total capital assets	<u>\$ 803,986,961</u>

AVON COMMUNITY SCHOOL CORPORATION  
STATE REPORTING INFORMATION  
July 1, 2022 - June 30, 2024

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*Financial Statement and Accompanying Notes:*

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.

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/>.

*Indiana Department of Education Reporting:*

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. 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 on the IDOE website and on the Indiana Gateway for Government Units presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

AVON COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Reimbursement		10.553	FY23, FY24	\$ 1,004,021	\$ 920,450	\$ 1,924,471
National School Lunch Program		10.555	FY23, FY24	4,161,000	3,299,955	7,460,955
Commodities		10.555	FY23, FY24	<u>344,981</u>	<u>392,975</u>	<u>737,956</u>
Total - Child Nutrition Cluster				<u>5,510,002</u>	<u>4,613,380</u>	<u>10,123,382</u>
Pandemic EBT Administrative Costs Food and Nutrition Service	Indiana Department of Education	10.649	FY 2023	<u>3,135</u>	-	<u>3,135</u>
Total - Department of Agriculture				<u>5,513,137</u>	<u>4,613,380</u>	<u>10,126,517</u>
<u>Federal Communications Commission</u>						
Emergency Connectivity Fund Program Emergency Connectivity Fund	Direct Grant	32.009	FY 2023	<u>400,000</u>	-	<u>400,000</u>
Total - Federal Communications Commission				<u>400,000</u>	-	<u>400,000</u>
<u>Department of Education</u>						
Special Education Cluster (IDEA)	Indiana Department of Education					
Special Education Grants to States						
COVID-19 - Supplemental Funding - IDEA, Part B		84.027X	22611-124-ARP	308,571	185,871	494,442
IDEA, Part B		84.027	22611-124-PN01	913,604	-	913,604
IDEA, Part B		84.027	23611-124-PN01	1,167,899	1,000,716	2,168,615
IDEA, Part B		84.027	24611-124-PN01	<u>-</u>	<u>1,016,738</u>	<u>1,016,738</u>
Total - Special Education Grants to States				<u>2,390,074</u>	<u>2,203,325</u>	<u>4,593,399</u>
Special Education Preschool Grants	Indiana Department of Education					
IDEA, Preschool		84.173	21619-124-PN01	854	-	854
IDEA, Preschool		84.173	22619-124-PN01	36,098	-	36,098
COVID-19 - Supplemental Funding - IDEA, Preschool		84.173X	22619-124-ARP	-	41,149	41,149
IDEA, Preschool		84.173	23619-124-PN01	22,214	30,404	52,618
IDEA, Preschool		84.173	24619-124-PN01	<u>-</u>	<u>24,118</u>	<u>24,118</u>
Total - Special Education Preschool Grants				<u>59,166</u>	<u>95,671</u>	<u>154,837</u>
Total - Special Education Cluster (IDEA)				<u>2,449,240</u>	<u>2,298,996</u>	<u>4,748,236</u>

(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended
Title I Grants to Local Educational Agencies	Indiana Department of Education					
Title I Distinguished School Grants		84.010A	7000CONSADMIN21	\$ 10,000	\$ -	\$ 10,000
Title I, Part A		84.010A	S010A210014	147,418	-	147,418
Title I, Part A		84.010A	S010A220014	288,217	259,520	547,737
Title I, Part A		84.010A	S010A230014	-	344,297	344,297
Total - Title I Grants to Local Educational Agencies				<u>445,635</u>	<u>603,817</u>	<u>1,049,452</u>
Education for Homeless Children and Youth McKinney Vento	Indiana Department of Education	84.196	S196A210015	<u>6,918</u>	-	<u>6,918</u>
English Language Acquisition State Grants	Indiana Department of Education					
Title III, Part A - Language Instruction for Limited English Proficient & Immigrant Students		84.365	S365A200014	24,511	-	24,511
Title III, Part A - Language Instruction for Limited English Proficient & Immigrant Students		84.365	S365A210014	55,369	42,044	97,413
Title III, Part A Immigration Influx		84.365	S365A210014	-	12,814	12,814
Title III, Part A - Language Instruction for Limited English Proficient & Immigrant Students		84.365	S365A220014	64,736	50,383	115,119
Title III, Part A Immigration Influx		84.365	S365A220014	-	17,309	17,309
Title III, Part A - Language Instruction for Limited English Proficient & Immigrant Students		84.365	S365A230014	-	52,762	52,762
Title III, Part A Immigration Influx		84.365	S365A230014	-	9,598	9,598
Total - English Language Acquisition State Grants				<u>144,616</u>	<u>184,910</u>	<u>329,526</u>
Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367A	S367A200013	2,500	-	2,500
Title II, Part A		84.367A	S367A210013	139,806	18,718	158,524
Title II, Part A		84.367A	S367A220013	42,064	102,473	144,537
Title II, Part A		84.367A	S367A230013	-	39,058	39,058
Total - Supporting Effective Instruction State Grants				<u>184,370</u>	<u>160,249</u>	<u>344,619</u>
Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV, Part A		84.424	S424A210015	30,140	10,509	40,649
Title IV, Part A		84.424	S424A220015	2,888	1,720	4,608
Total - Student Support and Academic Enrichment Program				<u>33,028</u>	<u>12,229</u>	<u>45,257</u>

(Continued)

AVON COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended
COVID-19 - Education Stabilization Fund	Indiana Department of Education					
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	\$ 12,262	\$ -	\$ 12,262
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D210013	444,754	30,504	475,258
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) Fund		84.425U	S425U200013	1,860,795	652,722	2,513,517
Explore Engage Experience (3E) Grant		84.425U	S425U210013	107,814	46,210	154,024
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP HCY II) Homeless Children and Youth Grant		84.425W	S425W210015	15,978	9,182	25,160
Total - COVID-19 - Education Stabilization Fund				<u>2,441,603</u>	<u>738,618</u>	<u>3,180,221</u>
Total - Department of Education				<u>5,705,410</u>	<u>3,998,819</u>	<u>9,704,229</u>
<u>Department of Health and Human Services</u>						
Medicaid Cluster						
Medical Assistance Program	Indiana Department of Education					
Medicaid Reimbursement		93.778	FY23, FY24	242,253	315,019	557,272
Indiana MAC Reimb Program		93.778	FY23, FY24	95,740	210,353	306,093
Total - Medical Assistance Program				<u>337,993</u>	<u>525,372</u>	<u>863,365</u>
Total - Medicaid Cluster				<u>337,993</u>	<u>525,372</u>	<u>863,365</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance						
Project Aware	Indiana Department of Education	93.243	H79SM080975	195,099	-	195,099
Project Aware		93.243	H79SM080975	189,456	160,172	349,628
Total - Substance Abuse and Mental Health Services Projects of Regional and National Significance				<u>384,555</u>	<u>160,172</u>	<u>544,727</u>
Total - Department of Health and Human Services				<u>722,548</u>	<u>685,544</u>	<u>1,408,092</u>
Total federal awards expended				<u>\$ 12,341,095</u>	<u>\$ 9,297,743</u>	<u>\$ 21,638,838</u>

See accompanying notes to the schedule of expenditure of federal awards.

AVON COMMUNITY SCHOOL CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the period of July 1, 2022 through June 30, 2024

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**NOTE 1 - BASIS OF PRESENTATION**

*A. Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2022 through June 30, 2024. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

*B. Other Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

**NOTE 2 - INDIRECT COST RATE**

The School Corporation has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE 3 - OTHER INFORMATION**

The School Corporation did not have any subrecipient activity for the period of July 1, 2022 through June 30, 2024.

**NOTE 4 - NON-CASH PROGRAMS (COMMODITIES)**

Commodities donated to the School Corporation by the U.S. Department of Agriculture (USDA) of \$737,956 are valued based on the USDA's donated commodity price list. These are shown as part of the National School Lunch Program (10.555).

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Those Charged with Governance  
Avon Community School Corporation  
Hendricks County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Avon Community School Corporation ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2024 and for the period July 1, 2022 through June 30, 2024 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated January 16, 2025.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

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(Continued)

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Crowe LLP". The letters are cursive and slightly slanted to the right.

Crowe LLP

Indianapolis, Indiana  
January 16, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM; REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE

Those Charged with Governance  
Avon Community School Corporation  
Hendricks County, Indiana

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Avon Community School Corporation's (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2022 through June 30, 2024. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2022 through June 30, 2024.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

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(Continued)

## **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Crowe LLP*

Crowe LLP

Indianapolis, Indiana  
January 16, 2025

AVON COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 July 1, 2022 through June 30, 2024

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**Section I – Summary of Auditor’s Results**

***Financial Statement***

Type of auditor’s report issued: Adverse as to GAAP, Unmodified  
as to regulatory basis

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	_____ <u>X</u> _____	None Reported
Noncompliance material to financial statement noted?	_____	Yes	_____ <u>X</u> _____	No

***Federal Awards***

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	_____ <u>X</u> _____	None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? \_\_\_\_\_ Yes \_\_\_\_\_ X \_\_\_\_\_ No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster
84.027, 84.027X, 84.173, 84.173X	Special Education Cluster
93.778	Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes \_\_\_\_\_ X \_\_\_\_\_ No

**Section II – Financial Statement Findings**

None noted.

**Section III – Federal Award Findings and Questioned Costs**

None noted.

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