

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

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

FINANCIAL STATEMENT AUDIT REPORT

OF

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT

UNION COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

03/13/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jennifer Blakley	07-01-22 to 06-30-25
Superintendent of Schools	Gregg Pettit John Edge	07-01-22 to 11-20-22 11-21-22 to 06-30-25
President of the School Board	Mary Eversole Matt Snyder	07-01-22 to 12-31-24 01-01-25 to 06-30-25



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INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE UNION COUNTY COLLEGE CORNER
JOINT SCHOOL DISTRICT, UNION COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 4, 2025, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 4, 2025



FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the School Corporation. The financial statement and notes are presented as intended by the School Corporation.

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: [IDOE Finance Dashboard](#). This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.



UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Education Fund	\$ 2,837,821	\$ 9,944,974	\$ 8,459,301	\$ (705,774)	\$ 3,617,720	\$ 10,329,327	\$ 8,774,599	\$ (1,219,659)	\$ 3,952,789
Debt Service Fund	730,517	2,104,238	2,062,000	-	772,755	1,874,709	1,977,000	(156,332)	514,132
Retirement/Severance Bond	68,962	104,665	134,270	-	39,357	182,118	199,561	-	21,914
Operations Fund	1,662,851	3,567,572	4,377,268	715,831	1,568,986	3,747,727	3,791,090	1,210,000	2,735,623
Rainy Day Fund	1,071,688	-	-	-	1,071,688	-	-	-	1,071,688
Construction Fund	1,989,073	-	1,552,590	-	436,483	-	334,834	-	101,649
School Lunch Fund	149,235	935,173	942,655	72,204	213,957	500,980	947,507	312,157	79,587
Textbook Rental Fund	399,701	119,457	370,521	-	148,637	207,112	245,340	156,332	266,741
Levy Excess Fund	1,764	-	-	-	1,764	-	-	-	1,764
Joint Services And Supply-Sp	74,435	132,877	73,085	-	134,227	110,598	32,366	-	212,459
LES Author Fund	469	-	-	-	469	-	-	-	469
UCHS Academic Team	1,404	-	1,267	-	137	1,500	1,054	-	583
UCHS Model Leg	1,054	-	-	-	1,054	-	76	-	978
Student Care Fund	350	-	-	-	350	253	-	-	603
Lions Club - Pay It Forward	101	-	-	-	101	-	101	-	-
UCHS Spec Ed Grant	628	-	463	-	165	-	165	-	-
UCHS Spanish Academic Grant	121	-	-	-	121	-	-	-	121
LES - Lifeskills	463	-	-	-	463	-	-	-	463
Guidance Grant-Tutor U	56	-	56	-	-	-	-	-	-
MS-National Jr Honor Society	-	1,750	1,750	-	-	-	-	-	-
MS-National Honor Society	2	-	-	-	2	-	-	-	2
Tbri Grant-United Way	(2,000)	-	(2,000)	-	-	-	-	-	-
MS-Jack Thompson Grant	4,510	-	4,373	-	137	-	-	-	137
Gleaners Grant	1,247	-	729	-	518	-	-	-	518
Library Grant	78	-	11	-	67	-	-	-	67
MS-Sp Ed Sensory Center	204	-	204	-	-	-	-	-	-
Success Coach-Opioid Settlement	-	-	-	-	-	15,660	-	-	15,660
UCHS Lifeskills - Audio Players	-	-	-	-	-	1,000	1,001	-	(1)
Kindergarten Grant	-	400	-	-	400	-	400	-	-
LES-Kindergarten	-	3,000	2,715	-	285	-	-	-	285
HS School Pride	-	3,000	3,000	-	-	-	-	-	-
Teacher Support Fund	-	5,000	-	-	5,000	7,000	8,000	-	4,000
Miami Redhawks-Book Fund	-	500	329	-	171	-	150	-	21
LES-Brain Pop	-	1,758	-	-	1,758	-	1,758	-	-
LES-Music	-	-	-	-	-	3,055	3,055	-	-
LES-STEM	-	-	-	-	-	5,000	-	-	5,000
Juul Settlement	-	-	-	-	-	10,858	-	-	10,858
Education Fund (Plates)	13,013	56	-	-	13,069	94	-	-	13,163
Donations	1,650	500	500	-	1,650	400	400	-	1,650
Social Work - Hygiene Bank	530	-	365	-	165	-	23	-	142
Formative Assessment Grant	468	-	468	-	-	18,415	3,578	-	14,837
Special Ed Excess Cost	1,604	-	-	-	1,604	-	-	-	1,604
Preschool Grant	75,431	-	83,107	-	(7,676)	-	616	-	(8,292)
1008 Student Learning Recovery	-	26,428	27,636	-	(1,208)	1,208	-	-	-

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
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 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Medicaid Reimbursement	10,520	-	-	-	10,520	-	-	-	10,520
School Safety Grant	-	50,916	50,916	-	-	10,320	22,335	-	(12,015)
In Literacy Early Intervention	(2,899)	-	(2,899)	-	-	-	-	-	-
Career And Technical Performance	5,839	715	-	-	6,554	425	-	-	6,979
Performance Based Awards	617	47,410	48,028	-	(1)	46,811	46,822	-	(12)
High Ability FY2022	(3,084)	-	(3,084)	-	-	-	-	-	-
High Ability Program	28,474	23,590	38,594	-	13,470	30,444	14,062	-	29,852
Connectivity	(17,150)	38,357	(17,150)	-	38,357	8,523	-	-	46,880
Ohio Title I	(103)	43,185	35,761	-	7,321	-	41,976	-	(34,655)
Ohio - IDEA	(22,289)	26,965	-	-	4,676	-	33,050	-	(28,374)
Ohio Reap	240	-	-	-	240	5,945	5,945	-	240
Ohio ECSE	38	88	126	-	-	-	-	-	-
Ohio Title II	(12)	85	2,273	-	(2,200)	-	3,409	-	(5,609)
Ohio Security Grant	(2,090)	2,298	-	-	208	-	-	-	208
Ohio EOEK	1,291	1,488	2,779	-	-	-	5,000	-	(5,000)
Ohio Student Wellness & Success	-	5,946	6,054	-	(108)	-	27,537	-	(27,645)
Digital Learning Parent & Family Support 2023	-	-	-	-	-	9,159	9,159	-	-
Literacy Achievement Grant 23	-	-	-	-	-	12,169	12,150	-	19
Title I 22-23	-	107,080	159,142	-	(52,062)	90,104	34,979	36,575	39,638
Title I 23-24	-	-	-	-	-	157,569	227,411	-	(69,842)
Title I 24-25	(8,878)	15,730	14,369	7,517	-	-	-	-	-
Title IV	50	-	-	-	50	-	-	-	50
Part B	-	-	-	-	-	646,216	906,436	-	(260,220)
Federal Grant Part B	(245,432)	931,020	687,807	-	(2,219)	4,866	2,647	-	-
Federal Preschool	(30,414)	49,947	19,533	-	-	-	-	-	-
Part B - FY23	-	648,387	904,230	-	(255,843)	981,649	725,789	-	17
2020 Part B Grant	685	-	(685)	-	1,370	-	-	-	1,370
School Age Grant	(9,896)	12,792	2,896	-	-	-	-	-	-
Preschool Fund	-	1,958	1,958	-	-	-	-	-	-
Preschool - FY23	-	-	-	-	-	32,805	32,805	-	-
Sp Ed Paraprofessionals Grant	-	-	-	-	-	5,565	11,075	-	(5,510)
Ohio Title IV	690	-	4,000	-	(3,310)	-	-	-	(3,310)
Title IV - 2019	79	-	-	-	79	-	-	-	79
Title IV	-	3,221	3,221	-	-	-	3,750	-	(3,750)
Title IV 2021	-	15,017	9,677	(7,517)	(2,177)	-	-	-	(2,177)
Title IV FY23	-	-	-	-	-	15,520	-	-	15,520
Title IV - FY20	(32)	2,143	1,720	-	391	-	-	-	391
Federal Programs/Medicaid Reimbursement	186,622	16,465	9,318	-	193,769	25,443	21,236	-	197,976
Title II	-	25,709	36,864	-	(11,155)	-	42,010	-	(53,165)
Title II FY22	-	-	-	-	-	36,575	-	(36,575)	-
ESSER III - CARES Act	(233,371)	531,626	627,264	-	(329,009)	129,027	129,988	-	(329,970)
ESSER II - CARES	(309,308)	202,632	82,478	-	(189,154)	189,226	73	-	(1)
CARES Act - COVID-19	(5,439)	-	(3,698)	-	(1,741)	-	-	-	(1,741)

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
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 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Ohio CARES Act	275	-	-	-	275	-	-	-	275
Ohio-ESSER II - CARES Act	-	132,053	132,053	-	-	-	-	-	-
Ohio ESSER III	-	-	-	-	-	-	296,782	204,322	(92,460)
Student Learning Recovery	(55,271)	108,600	112,850	-	(59,521)	44,471	(19,850)	-	4,800
Learning Recovery	-	-	10,000	-	(10,000)	-	(10,000)	-	-
Digital Learning Grant	-	-	10,583	-	(10,583)	36,030	25,447	-	-
Ohio ARP IDEA ECSE	-	-	410	-	(410)	410	-	-	-
Ohio ARP IDEA	-	5,530	5,530	-	-	204,322	-	(204,322)	-
ARP - 619	-	8,344	23,906	-	(15,562)	15,562	-	-	-
ARP - 611	-	239,165	230,592	-	8,573	93,242	89,688	-	12,127
Cafeteria Pre-Pay	33,805	283,799	153,216	(138,327)	26,061	290,630	914	(302,498)	13,279
Federal Tax	-	536,821	536,821	-	-	682,939	682,939	-	-
Social Security Teaching	-	330,425	330,425	-	-	446,105	446,105	-	-
Social Security Non/Teaching	-	195,894	195,894	-	-	250,476	250,476	-	-
Indiana State Tax	19,524	189,139	191,258	-	17,405	247,500	245,816	-	19,089
Ohio State Tax	2,574	21,395	21,385	-	2,584	20,077	21,020	-	1,641
County Tax	12,896	126,841	127,435	-	12,302	170,622	168,864	-	14,060
Anthem	30,961	153,570	172,913	-	11,618	169,876	176,592	-	4,902
American Fidelity Assurance	1,140	10,880	11,016	-	1,004	15,827	15,668	-	1,163
Child Support	-	7,069	7,069	-	-	8,739	8,739	-	-
Garnishment	-	312	312	-	-	151	146	-	5
AFLAC	65	951	951	-	65	462	485	-	42
National Insurance LTD	5,183	15,322	11,364	-	9,141	20,751	19,693	-	10,199
Madison National Ins	(120)	2,425	2,170	-	135	2,615	2,643	-	107
USAA Life Insurance Co	2,600	12,700	9,050	-	6,250	30,000	30,000	-	6,250
United Way	-	154	154	-	-	197	197	-	-
Axa Equitable	2,700	6,150	8,750	-	100	1,650	850	-	900
AIG VALIC	9,173	77,556	76,769	-	9,960	124,471	124,053	-	10,378
American Fidelity Annuity	390	3,705	3,705	-	390	4,680	4,680	-	390
American Fidelity Can	8,746	52,910	57,544	-	4,112	70,571	70,079	-	4,604
American Fidelity Flex	40	-	40	-	-	2,000	2,000	-	-
American Fidelity HSA	-	15,288	15,288	-	-	20,601	20,601	-	-
Vision	258	4,754	4,921	-	91	5,565	4,655	-	1,001
Dental	(3,917)	30,871	31,390	-	(4,436)	36,714	39,840	-	(7,562)
Texas Life Insurance Co	2,057	25,698	25,902	-	1,853	36,517	36,179	-	2,191
Fringe Benefit Life	-	923	923	-	-	-	-	-	-
Totals	<u>\$ 8,505,257</u>	<u>\$ 22,355,362</u>	<u>\$ 23,340,744</u>	<u>\$ (56,066)</u>	<u>\$ 7,463,809</u>	<u>\$ 22,509,148</u>	<u>\$ 21,437,619</u>	<u>\$ -</u>	<u>\$ 8,535,338</u>

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

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

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.

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

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

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

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Negative Receipts and Disbursements*

The financial statement contains some receipts and/or disbursements which appear as negative entries. These are a result of correcting entries to close out funds.

Note 8. *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. Deficit in the fund balance of the Dental fund was the result of disbursements exceeding receipts due to underestimating current requirements for the fund. The deficit is to be prepaid from future receipts.

Note 9. *Holding Corporation*

The School Corporation has entered into capital leases with the Union County School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2022-2023 and 2023-2024 totaled \$1,477,000 and \$1,686,500, respectively.

OTHER INFORMATION



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

	Education Fund	Debt Service Fund	Retirement/ Severance Bond	Operations Fund	Rainy Day Fund	Construction Fund	School Lunch Fund	Textbook Rental Fund	Levy Excess Fund	Joint Services And Supply-Sp
Cash and investments - beginning	\$ 2,837,821	\$ 730,517	\$ 68,962	\$ 1,662,851	\$ 1,071,688	\$ 1,989,073	\$ 149,235	\$ 399,701	\$ 1,764	\$ 74,435
Receipts:										
Local sources	1,156,672	2,104,238	104,665	3,523,253	-	-	210,054	70,155	-	-
Intermediate sources	275	-	-	275	-	-	-	-	-	-
State sources	8,779,626	-	-	-	-	-	6,291	49,302	-	-
Federal sources	-	-	-	-	-	-	706,426	-	-	-
Other receipts	8,401	-	-	44,044	-	-	12,402	-	-	132,877
Total receipts	9,944,974	2,104,238	104,665	3,567,572	-	-	935,173	119,457	-	132,877
Disbursements:										
Instruction	6,270,650	-	-	5,260	-	-	-	-	-	-
Support services	2,036,804	-	-	4,187,177	-	63,759	-	370,521	-	73,085
Noninstructional services	151,847	-	-	17,846	-	-	942,655	-	-	-
Facilities acquisition and construction	-	8,513	-	166,920	-	1,488,831	-	-	-	-
Debt services	-	2,053,487	134,270	65	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,459,301	2,062,000	134,270	4,377,268	-	1,552,590	942,655	370,521	-	73,085
Excess (deficiency) of receipts over (under) disbursements	1,485,673	42,238	(29,605)	(809,696)	-	(1,552,590)	(7,482)	(251,064)	-	59,792
Other financing sources (uses):										
Transfers in	-	-	-	715,831	-	-	88,035	-	-	-
Transfers out	(705,774)	-	-	-	-	-	(15,831)	-	-	-
Total other financing sources (uses)	(705,774)	-	-	715,831	-	-	72,204	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	779,899	42,238	(29,605)	(93,865)	-	(1,552,590)	64,722	(251,064)	-	59,792
Cash and investments - ending	\$ 3,617,720	\$ 772,755	\$ 39,357	\$ 1,568,986	\$ 1,071,688	\$ 436,483	\$ 213,957	\$ 148,637	\$ 1,764	\$ 134,227

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	LES Author Fund	UCHS Academic Team	UCHS Model Leg	Student Care Fund	Lions Club - Pay It Forward	UCHS Spec Ed Grant	UCHS Spanish Academic Grant	LES - Lifeskills	Guidance Grant-Tutor U	MS-National Jr Honor Society
Cash and investments - beginning	\$ 469	\$ 1,404	\$ 1,054	\$ 350	\$ 101	\$ 628	\$ 121	\$ 463	\$ 56	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	1,750
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	1,750
Disbursements:										
Instruction	-	1,267	-	-	-	463	-	-	-	-
Support services	-	-	-	-	-	-	-	-	56	1,750
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,267	-	-	-	463	-	-	56	1,750
Excess (deficiency) of receipts over (under) disbursements	-	(1,267)	-	-	-	(463)	-	-	(56)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1,267)	-	-	-	(463)	-	-	(56)	-
Cash and investments - ending	\$ 469	\$ 137	\$ 1,054	\$ 350	\$ 101	\$ 165	\$ 121	\$ 463	\$ -	\$ -

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2023

	MS-National Honor Society	Tbri Grant- United Way	MS-Jack Thompson Grant	Gleaners Grant	Library Grant	MS-Sp Ed Sensory Center	Success Coach-Opioid Settlement	UCHS Lifeskills - Audio Players	Kindergarten Grant	LES- Kindergarten
Cash and investments - beginning	\$ 2	\$ (2,000)	\$ 4,510	\$ 1,247	\$ 78	\$ 204	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	400	3,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	400	3,000
Disbursements:										
Instruction	-	-	-	-	-	159	-	-	-	2,715
Support services	-	(2,000)	4,373	729	11	45	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	(2,000)	4,373	729	11	204	-	-	-	2,715
Excess (deficiency) of receipts over (under) disbursements	-	2,000	(4,373)	(729)	(11)	(204)	-	-	400	285
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	2,000	(4,373)	(729)	(11)	(204)	-	-	400	285
Cash and investments - ending	\$ 2	\$ -	\$ 137	\$ 518	\$ 67	\$ -	\$ -	\$ -	\$ 400	\$ 285

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2023

	HS School Pride	Teacher Support Fund	Miami Redhawks- Book Fund	LES-Brain Pop	LES-Music	LES-STEM	Juul Settlement	Education Fund (Plates)	Donations	Social Work - Hygiene Bank
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,013	\$ 1,650	\$ 530
Receipts:										
Local sources	3,000	5,000	500	1,758	-	-	-	-	500	-
Intermediate sources	-	-	-	-	-	-	-	56	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	3,000	5,000	500	1,758	-	-	-	56	500	-
Disbursements:										
Instruction	2,961	-	-	-	-	-	-	-	500	-
Support services	39	-	329	-	-	-	-	-	-	365
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,000	-	329	-	-	-	-	-	500	365
Excess (deficiency) of receipts over (under) disbursements	-	5,000	171	1,758	-	-	-	56	-	(365)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	5,000	171	1,758	-	-	-	56	-	(365)
Cash and investments - ending	\$ -	\$ 5,000	\$ 171	\$ 1,758	\$ -	\$ -	\$ -	\$ 13,069	\$ 1,650	\$ 165

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2023

	Formative Assessment Grant	Special Ed Excess Cost	Preschool Grant	1008 Student Learning Recovery	Medicaid Reimbursement	School Safety Grant	In Literacy Early Intervention	Career And Technical Performance	Performance Based Awards	High Ability FY2022
Cash and investments - beginning	\$ 468	\$ 1,604	\$ 75,431	\$ -	\$ 10,520	\$ -	\$ (2,899)	\$ 5,839	\$ 617	\$ (3,084)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	50,916	-	-	47,410	-
Federal sources	-	-	-	26,428	-	-	-	715	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	26,428	-	50,916	-	715	47,410	-
Disbursements:										
Instruction	-	-	83,107	20,084	-	-	(2,899)	-	48,028	(3,084)
Support services	468	-	-	4,500	-	50,916	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	3,052	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	468	-	83,107	27,636	-	50,916	(2,899)	-	48,028	(3,084)
Excess (deficiency) of receipts over (under) disbursements	(468)	-	(83,107)	(1,208)	-	-	2,899	715	(618)	3,084
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(468)	-	(83,107)	(1,208)	-	-	2,899	715	(618)	3,084
Cash and investments - ending	\$ -	\$ 1,604	\$ (7,676)	\$ (1,208)	\$ 10,520	\$ -	\$ -	\$ 6,554	\$ (1)	\$ -

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

	High Ability Program	Connectivity	Ohio Title I	Ohio - IDEA	Ohio Reap	Ohio ECSE	Ohio Title II	Ohio Security Grant	Ohio EOEK	Ohio Student Wellness & Success
Cash and investments - beginning	\$ 28,474	\$ (17,150)	\$ (103)	\$ (22,289)	\$ 240	\$ 38	\$ (12)	\$ (2,090)	\$ 1,291	\$ -
Receipts:										
Local sources	837	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	22,753	38,357	-	-	-	-	-	-	-	-
Federal sources	-	-	43,185	26,965	-	88	85	-	1,488	5,946
Other receipts	-	-	-	-	-	-	-	2,298	-	-
Total receipts	23,590	38,357	43,185	26,965	-	88	85	2,298	1,488	5,946
Disbursements:										
Instruction	28,810	-	35,761	-	-	126	2,273	-	-	-
Support services	9,784	(17,150)	-	-	-	-	-	-	2,779	6,054
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	38,594	(17,150)	35,761	-	-	126	2,273	-	2,779	6,054
Excess (deficiency) of receipts over (under) disbursements	(15,004)	55,507	7,424	26,965	-	(38)	(2,188)	2,298	(1,291)	(108)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(15,004)	55,507	7,424	26,965	-	(38)	(2,188)	2,298	(1,291)	(108)
Cash and investments - ending	\$ 13,470	\$ 38,357	\$ 7,321	\$ 4,676	\$ 240	\$ -	\$ (2,200)	\$ 208	\$ -	\$ (108)

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2023

	Digital Learning	Literacy					Federal Grant	Federal		
	Parent & Family Support	Achievement	Title I 22-23	Title I 23-24	Title I 24-25	Title IV	Part B	Preschool	Part B - FY23	
	2023	Grant 23								
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (8,878)	\$ 50	\$ -	\$ (245,432)	\$ (30,414)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	107,080	-	15,730	-	-	931,020	49,947	648,387
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	107,080	-	15,730	-	-	931,020	49,947	648,387
Disbursements:										
Instruction	-	-	159,142	-	14,369	-	-	28,585	19,533	42,555
Support services	-	-	-	-	-	-	-	659,222	-	861,675
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	159,142	-	14,369	-	-	687,807	19,533	904,230
Excess (deficiency) of receipts over (under) disbursements	-	-	(52,062)	-	1,361	-	-	243,213	30,414	(255,843)
Other financing sources (uses):										
Transfers in	-	-	-	-	7,517	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	7,517	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(52,062)	-	8,878	-	-	243,213	30,414	(255,843)
Cash and investments - ending	\$ -	\$ -	\$ (52,062)	\$ -	\$ -	\$ 50	\$ -	\$ (2,219)	\$ -	\$ (255,843)

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

	2020 Part B Grant	School Age Grant	Preschool Fund	Preschool - FY23	Sp Ed Paraprofessionals Grant	Ohio Title IV	Title IV - 2019	Title IV	Title IV 2021	Title IV FY23
Cash and investments - beginning	\$ 685	\$ (9,896)	\$ -	\$ -	\$ -	\$ 690	\$ 79	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	12,792	1,958	-	-	-	-	3,221	15,017	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	12,792	1,958	-	-	-	-	3,221	15,017	-
Disbursements:										
Instruction	-	-	1,958	-	-	-	-	-	-	-
Support services	(685)	2,896	-	-	-	-	-	3,221	9,677	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	4,000	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	(685)	2,896	1,958	-	-	4,000	-	3,221	9,677	-
Excess (deficiency) of receipts over (under) disbursements	685	9,896	-	-	-	(4,000)	-	-	5,340	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(7,517)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(7,517)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	685	9,896	-	-	-	(4,000)	-	-	(2,177)	-
Cash and investments - ending	\$ 1,370	\$ -	\$ -	\$ -	\$ -	\$ (3,310)	\$ 79	\$ -	\$ (2,177)	\$ -

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

	Federal									
	Title IV - FY20	Programs/Medicaid Reimbursement	Title II	Title II FY22	ESSER III - CARES Act	ESSER II - CARES	CARES Act - COVID-19	Ohio CARES Act	Ohio-ESSER II - CARES Act	Ohio ESSER III
Cash and investments - beginning	\$ (32)	\$ 186,622	\$ -	\$ -	\$ (233,371)	\$ (309,308)	\$ (5,439)	\$ 275	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	2,143	16,465	25,709	-	531,626	202,632	-	-	132,053	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,143	16,465	25,709	-	531,626	202,632	-	-	132,053	-
Disbursements:										
Instruction	-	7,499	36,864	-	32,054	28,529	-	-	-	-
Support services	1,720	1,819	-	-	71,571	(62,398)	(3,698)	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	523,639	116,347	-	-	132,053	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,720	9,318	36,864	-	627,264	82,478	(3,698)	-	132,053	-
Excess (deficiency) of receipts over (under) disbursements	423	7,147	(11,155)	-	(95,638)	120,154	3,698	-	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	423	7,147	(11,155)	-	(95,638)	120,154	3,698	-	-	-
Cash and investments - ending	\$ 391	\$ 193,769	\$ (11,155)	\$ -	\$ (329,009)	\$ (189,154)	\$ (1,741)	\$ 275	\$ -	\$ -

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

	Student Learning Recovery	Learning Recovery	Digital Learning Grant	Ohio ARP IDEA ECSE	Ohio ARP IDEA	ARP - 619	ARP - 611	Cafeteria Pre-Pay	Federal Tax	Social Security Teaching
Cash and investments - beginning	\$ (55,271)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,805	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	12,170	283,799	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	108,600	-	-	-	5,530	8,344	226,995	-	-	-
Other receipts	-	-	-	-	-	-	-	-	536,821	330,425
Total receipts	108,600	-	-	-	5,530	8,344	239,165	283,799	536,821	330,425
Disbursements:										
Instruction	-	-	5,360	410	5,530	-	-	-	-	-
Support services	112,850	10,000	5,223	-	-	23,906	230,592	93	-	-
Noninstructional services	-	-	-	-	-	-	-	153,123	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	536,821	330,425
Total disbursements	112,850	10,000	10,583	410	5,530	23,906	230,592	153,216	536,821	330,425
Excess (deficiency) of receipts over (under) disbursements	(4,250)	(10,000)	(10,583)	(410)	-	(15,562)	8,573	130,583	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(138,327)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(138,327)	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(4,250)	(10,000)	(10,583)	(410)	-	(15,562)	8,573	(7,744)	-	-
Cash and investments - ending	\$ (59,521)	\$ (10,000)	\$ (10,583)	\$ (410)	\$ -	\$ (15,562)	\$ 8,573	\$ 26,061	\$ -	\$ -

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2023

	Social Security Non/Teaching	Indiana State Tax	Ohio State Tax	County Tax	Anthem	American Fidelity Assurance	Child Support	Garnishment	AFLAC	National Insurance LTD
Cash and investments - beginning	\$ -	\$ 19,524	\$ 2,574	\$ 12,896	\$ 30,961	\$ 1,140	\$ -	\$ -	\$ 65	\$ 5,183
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	195,894	189,139	21,395	126,841	153,570	10,880	7,069	312	951	15,322
Total receipts	195,894	189,139	21,395	126,841	153,570	10,880	7,069	312	951	15,322
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	195,894	191,258	21,385	127,435	172,913	11,016	7,069	312	951	11,364
Total disbursements	195,894	191,258	21,385	127,435	172,913	11,016	7,069	312	951	11,364
Excess (deficiency) of receipts over (under) disbursements	-	(2,119)	10	(594)	(19,343)	(136)	-	-	-	3,958
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(2,119)	10	(594)	(19,343)	(136)	-	-	-	3,958
Cash and investments - ending	\$ -	\$ 17,405	\$ 2,584	\$ 12,302	\$ 11,618	\$ 1,004	\$ -	\$ -	\$ 65	\$ 9,141

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

	Madison National Ins	USAA Life Insurance Co	United Way	Axa Equitable	AIG VALIC	American Fidelity Annuity	American Fidelity Can
Cash and investments - beginning	\$ (120)	\$ 2,600	\$ -	\$ 2,700	\$ 9,173	\$ 390	\$ 8,746
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	2,425	12,700	154	6,150	77,556	3,705	52,910
Total receipts	2,425	12,700	154	6,150	77,556	3,705	52,910
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	2,170	9,050	154	8,750	76,769	3,705	57,544
Total disbursements	2,170	9,050	154	8,750	76,769	3,705	57,544
Excess (deficiency) of receipts over (under) disbursements	255	3,650	-	(2,600)	787	-	(4,634)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	255	3,650	-	(2,600)	787	-	(4,634)
Cash and investments - ending	\$ 135	\$ 6,250	\$ -	\$ 100	\$ 9,960	\$ 390	\$ 4,112

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2023

	American Fidelity Flex	American Fidelity HSA	Vision	Dental	Texas Life Insurance Co	Fringe Benefit Life	Totals
Cash and investments - beginning	\$ 40	\$ -	\$ 258	\$ (3,917)	\$ 2,057	\$ -	\$ 8,505,257
Receipts:							
Local sources	-	-	-	-	-	-	7,481,751
Intermediate sources	-	-	-	-	-	-	606
State sources	-	-	-	-	-	-	8,994,655
Federal sources	-	-	-	-	-	-	3,856,575
Other receipts	-	15,288	4,754	30,871	25,698	923	2,021,775
Total receipts	-	15,288	4,754	30,871	25,698	923	22,355,362
Disbursements:							
Instruction	-	-	-	-	-	-	6,878,569
Support services	-	-	-	-	-	-	8,722,078
Noninstructional services	-	-	-	-	-	-	1,265,471
Facilities acquisition and construction	-	-	-	-	-	-	2,443,355
Debt services	-	-	-	-	-	-	2,187,822
Nonprogrammed charges	40	15,288	4,921	31,390	25,902	923	1,843,449
Total disbursements	40	15,288	4,921	31,390	25,902	923	23,340,744
Excess (deficiency) of receipts over (under) disbursements	(40)	-	(167)	(519)	(204)	-	(985,382)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	811,383
Transfers out	-	-	-	-	-	-	(867,449)
Total other financing sources (uses)	-	-	-	-	-	-	(56,066)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(40)	-	(167)	(519)	(204)	-	(1,041,448)
Cash and investments - ending	\$ -	\$ -	\$ 91	\$ (4,436)	\$ 1,853	\$ -	\$ 7,463,809

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
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	Education Fund	Debt Service Fund	Retirement/ Severance Bond	Operations Fund	Rainy Day Fund	Construction Fund	School Lunch Fund	Textbook Rental Fund	Levy Excess Fund	Joint Services And Supply-Sp
Cash and investments - beginning	\$ 3,617,720	\$ 772,755	\$ 39,357	\$ 1,568,986	\$ 1,071,688	\$ 436,483	\$ 213,957	\$ 148,637	\$ 1,764	\$ 134,227
Receipts:										
Local sources	1,069,390	1,823,772	182,118	3,710,653	-	-	2,617	9,142	-	-
Intermediate sources	-	-	-	546	-	-	-	-	-	-
State sources	9,226,589	-	-	-	-	-	6,786	197,926	-	-
Federal sources	-	-	-	-	-	-	482,839	-	-	-
Other receipts	33,348	50,937	-	36,528	-	-	8,738	44	-	110,598
Total receipts	10,329,327	1,874,709	182,118	3,747,727	-	-	500,980	207,112	-	110,598
Disbursements:										
Instruction	6,470,726	-	-	5,196	-	-	-	-	-	-
Support services	2,145,528	-	-	3,675,427	-	-	-	245,340	-	32,366
Noninstructional services	158,345	-	-	8,766	-	-	947,507	-	-	-
Facilities acquisition and construction	-	13,325	-	101,681	-	334,834	-	-	-	-
Debt services	-	1,963,675	199,561	20	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,774,599	1,977,000	199,561	3,791,090	-	334,834	947,507	245,340	-	32,366
Excess (deficiency) of receipts over (under) disbursements	1,554,728	(102,291)	(17,443)	(43,363)	-	(334,834)	(446,527)	(38,228)	-	78,232
Other financing sources (uses):										
Transfers in	-	-	-	1,210,000	-	-	312,157	156,332	-	-
Transfers out	(1,219,659)	(156,332)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,219,659)	(156,332)	-	1,210,000	-	-	312,157	156,332	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	335,069	(258,623)	(17,443)	1,166,637	-	(334,834)	(134,370)	118,104	-	78,232
Cash and investments - ending	\$ 3,952,789	\$ 514,132	\$ 21,914	\$ 2,735,623	\$ 1,071,688	\$ 101,649	\$ 79,587	\$ 266,741	\$ 1,764	\$ 212,459

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
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	LES Author Fund	UCHS Academic Team	UCHS Model Leg	Student Care Fund	Lions Club - Pay It Forward	UCHS Spec Ed Grant	UCHS Spanish Academic Grant	LES - Lifeskills	Guidance Grant-Tutor U	MS-National Jr Honor Society
Cash and investments - beginning	\$ 469	\$ 137	\$ 1,054	\$ 350	\$ 101	\$ 165	\$ 121	\$ 463	\$ -	\$ -
Receipts:										
Local sources	-	1,500	-	253	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,500	-	253	-	-	-	-	-	-
Disbursements:										
Instruction	-	1,054	76	-	-	164	-	-	-	-
Support services	-	-	-	-	101	1	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,054	76	-	101	165	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	446	(76)	253	(101)	(165)	-	-	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	446	(76)	253	(101)	(165)	-	-	-	-
Cash and investments - ending	\$ 469	\$ 583	\$ 978	\$ 603	\$ -	\$ -	\$ 121	\$ 463	\$ -	\$ -

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
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	MS-National Honor Society	Tbri Grant- United Way	MS-Jack Thompson Grant	Gleaners Grant	Library Grant	MS-Sp Ed Sensory Center	Success Coach-Opioid Settlement	UCHS Lifeskills - Audio Players	Kindergarten Grant	LES- Kindergarten
Cash and investments - beginning	\$ 2	\$ -	\$ 137	\$ 518	\$ 67	\$ -	\$ -	\$ -	\$ 400	\$ 285
Receipts:										
Local sources	-	-	-	-	-	-	-	1,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	15,660	-	-	-
Total receipts	-	-	-	-	-	-	15,660	1,000	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	1,001	400	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	1,001	400	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	15,660	(1)	(400)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	-	15,660	(1)	(400)	-
Cash and investments - ending	\$ 2	\$ -	\$ 137	\$ 518	\$ 67	\$ -	\$ 15,660	\$ (1)	\$ -	\$ 285

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	HS School Pride	Teacher Support Fund	Miami Redhawks- Book Fund	LES-Brain Pop	LES-Music	LES-STEM	Juul Settlement	Education Fund (Plates)	Donations	Social Work - Hygiene Bank
Cash and investments - beginning	\$ -	\$ 5,000	\$ 171	\$ 1,758	\$ -	\$ -	\$ -	\$ 13,069	\$ 1,650	\$ 165
Receipts:										
Local sources	-	7,000	-	-	3,055	5,000	-	-	400	-
Intermediate sources	-	-	-	-	-	-	-	94	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	10,858	-	-	-
Total receipts	-	7,000	-	-	3,055	5,000	10,858	94	400	-
Disbursements:										
Instruction	-	8,000	-	1,758	3,039	-	-	-	400	-
Support services	-	-	150	-	16	-	-	-	-	23
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	8,000	150	1,758	3,055	-	-	-	400	23
Excess (deficiency) of receipts over (under) disbursements	-	(1,000)	(150)	(1,758)	-	5,000	10,858	94	-	(23)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1,000)	(150)	(1,758)	-	5,000	10,858	94	-	(23)
Cash and investments - ending	\$ -	\$ 4,000	\$ 21	\$ -	\$ -	\$ 5,000	\$ 10,858	\$ 13,163	\$ 1,650	\$ 142

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

	Formative Assessment Grant	Special Ed Excess Cost	Preschool Grant	1008 Student Learning Recovery	Medicaid Reimbursement	School Safety Grant	In Literacy Early Intervention	Career And Technical Performance	Performance Based Awards	High Ability FY2022
Cash and investments - beginning	\$ -	\$ 1,604	\$ (7,676)	\$ (1,208)	\$ 10,520	\$ -	\$ -	\$ 6,554	\$ (1)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	18,415	-	-	-	-	10,320	-	-	46,811	-
Federal sources	-	-	-	1,208	-	-	-	425	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	18,415	-	-	1,208	-	10,320	-	425	46,811	-
Disbursements:										
Instruction	3,578	-	616	-	-	-	-	-	46,822	-
Support services	-	-	-	-	-	22,335	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,578	-	616	-	-	22,335	-	-	46,822	-
Excess (deficiency) of receipts over (under) disbursements	14,837	-	(616)	1,208	-	(12,015)	-	425	(11)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	14,837	-	(616)	1,208	-	(12,015)	-	425	(11)	-
Cash and investments - ending	\$ 14,837	\$ 1,604	\$ (8,292)	\$ -	\$ 10,520	\$ (12,015)	\$ -	\$ 6,979	\$ (12)	\$ -

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

	High Ability Program	Connectivity	Ohio Title I	Ohio - IDEA	Ohio Reap	Ohio ECSE	Ohio Title II	Ohio Security Grant	Ohio EOEK	Ohio Student Wellness & Success
Cash and investments - beginning	\$ 13,470	\$ 38,357	\$ 7,321	\$ 4,676	\$ 240	\$ -	\$ (2,200)	\$ 208	\$ -	\$ (108)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	30,444	8,523	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,945	-	-	-	-	-
Total receipts	30,444	8,523	-	-	5,945	-	-	-	-	-
Disbursements:										
Instruction	10,623	-	41,976	33,050	-	-	3,409	-	-	-
Support services	3,439	-	-	-	5,945	-	-	-	5,000	27,537
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,062	-	41,976	33,050	5,945	-	3,409	-	5,000	27,537
Excess (deficiency) of receipts over (under) disbursements	16,382	8,523	(41,976)	(33,050)	-	-	(3,409)	-	(5,000)	(27,537)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	16,382	8,523	(41,976)	(33,050)	-	-	(3,409)	-	(5,000)	(27,537)
Cash and investments - ending	\$ 29,852	\$ 46,880	\$ (34,655)	\$ (28,374)	\$ 240	\$ -	\$ (5,609)	\$ 208	\$ (5,000)	\$ (27,645)

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

	Digital Learning Parent & Family Support 2023	Literacy Achievement Grant 23	Title I 22-23	Title I 23-24	Title I 24-25	Title IV	Part B	Federal Grant Part B	Federal Preschool	Part B - FY23
Cash and investments - beginning	\$ -	\$ -	\$ (52,062)	\$ -	\$ -	\$ 50	\$ -	\$ (2,219)	\$ -	\$ (255,843)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	9,159	-	-	-	-	-	-	-	-	-
Federal sources	-	12,169	90,104	157,569	-	-	646,184	4,866	-	981,630
Other receipts	-	-	-	-	-	-	32	-	-	19
Total receipts	9,159	12,169	90,104	157,569	-	-	646,216	4,866	-	981,649
Disbursements:										
Instruction	-	12,150	34,979	227,182	-	-	9,091	-	-	26,253
Support services	9,159	-	-	229	-	-	897,345	2,647	-	699,536
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,159	12,150	34,979	227,411	-	-	906,436	2,647	-	725,789
Excess (deficiency) of receipts over (under) disbursements	-	19	55,125	(69,842)	-	-	(260,220)	2,219	-	255,860
Other financing sources (uses):										
Transfers in	-	-	36,575	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	36,575	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	19	91,700	(69,842)	-	-	(260,220)	2,219	-	255,860
Cash and investments - ending	\$ -	\$ 19	\$ 39,638	\$ (69,842)	\$ -	\$ 50	\$ (260,220)	\$ -	\$ -	\$ 17

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

	2020 Part B	School Age	Preschool	Preschool -	Sp Ed					
	Grant	Grant	Fund	FY23	Paraprofessionals	Ohio Title IV	Title IV - 2019	Title IV	Title IV 2021	Title IV FY23
Cash and investments - beginning	\$ 1,370	\$ -	\$ -	\$ -	\$ -	\$ (3,310)	\$ 79	\$ -	\$ (2,177)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	32,805	5,565	-	-	-	-	15,520
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	32,805	5,565	-	-	-	-	15,520
Disbursements:										
Instruction	-	-	-	-	4,065	-	-	-	-	-
Support services	-	-	-	32,805	7,010	-	-	3,750	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	32,805	11,075	-	-	3,750	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(5,510)	-	-	(3,750)	-	15,520
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	(5,510)	-	-	(3,750)	-	15,520
Cash and investments - ending	\$ 1,370	\$ -	\$ -	\$ -	\$ (5,510)	\$ (3,310)	\$ 79	\$ (3,750)	\$ (2,177)	\$ 15,520

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

	Federal									
	Title IV - FY20	Programs/Medicaid Reimbursement	Title II	Title II FY22	ESSER III - CARES Act	ESSER II - CARES	CARES Act - COVID-19	Ohio CARES Act	Ohio-ESSER II - CARES Act	Ohio ESSER III
Cash and investments - beginning	\$ 391	\$ 193,769	\$ (11,155)	\$ -	\$ (329,009)	\$ (189,154)	\$ (1,741)	\$ 275	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	25,443	-	36,575	129,027	189,226	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	25,443	-	36,575	129,027	189,226	-	-	-	-
Disbursements:										
Instruction	-	2,249	42,010	-	12,873	-	-	-	-	92,460
Support services	-	18,987	-	-	46,227	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	70,888	73	-	-	-	204,322
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	21,236	42,010	-	129,988	73	-	-	-	296,782
Excess (deficiency) of receipts over (under) disbursements	-	4,207	(42,010)	36,575	(961)	189,153	-	-	-	(296,782)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	204,322
Transfers out	-	-	-	(36,575)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(36,575)	-	-	-	-	-	204,322
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	4,207	(42,010)	-	(961)	189,153	-	-	-	(92,460)
Cash and investments - ending	\$ 391	\$ 197,976	\$ (53,165)	\$ -	\$ (329,970)	\$ (1)	\$ (1,741)	\$ 275	\$ -	\$ (92,460)

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

	Student Learning Recovery	Learning Recovery	Digital Learning Grant	Ohio ARP IDEA ECSE	Ohio ARP IDEA	ARP - 619	ARP - 611	Cafeteria Pre-Pay	Federal Tax	Social Security Teaching
Cash and investments - beginning	\$ (59,521)	\$ (10,000)	\$ (10,583)	\$ (410)	\$ -	\$ (15,562)	\$ 8,573	\$ 26,061	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	290,630	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	36,030	-	-	-	-	-	-	-
Federal sources	44,471	-	-	410	204,322	15,562	93,242	-	-	-
Other receipts	-	-	-	-	-	-	-	-	682,939	446,105
Total receipts	44,471	-	36,030	410	204,322	15,562	93,242	290,630	682,939	446,105
Disbursements:										
Instruction	-	-	280	-	-	-	-	-	-	-
Support services	(19,850)	(10,000)	25,167	-	-	-	89,688	914	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	682,939	446,105
Total disbursements	(19,850)	(10,000)	25,447	-	-	-	89,688	914	682,939	446,105
Excess (deficiency) of receipts over (under) disbursements	64,321	10,000	10,583	410	204,322	15,562	3,554	289,716	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(204,322)	-	-	(302,498)	-	-
Total other financing sources (uses)	-	-	-	-	(204,322)	-	-	(302,498)	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	64,321	10,000	10,583	410	-	15,562	3,554	(12,782)	-	-
Cash and investments - ending	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,127	\$ 13,279	\$ -	\$ -

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

	Social Security Non/Teaching	Indiana State Tax	Ohio State Tax	County Tax	Anthem	American Fidelity Assurance	Child Support	Garnishment	AFLAC	National Insurance LTD
Cash and investments - beginning	\$ -	\$ 17,405	\$ 2,584	\$ 12,302	\$ 11,618	\$ 1,004	\$ -	\$ -	\$ 65	\$ 9,141
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	250,476	247,500	20,077	170,622	169,876	15,827	8,739	151	462	20,751
Total receipts	250,476	247,500	20,077	170,622	169,876	15,827	8,739	151	462	20,751
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	250,476	245,816	21,020	168,864	176,592	15,668	8,739	146	485	19,693
Total disbursements	250,476	245,816	21,020	168,864	176,592	15,668	8,739	146	485	19,693
Excess (deficiency) of receipts over (under) disbursements	-	1,684	(943)	1,758	(6,716)	159	-	5	(23)	1,058
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	1,684	(943)	1,758	(6,716)	159	-	5	(23)	1,058
Cash and investments - ending	\$ -	\$ 19,089	\$ 1,641	\$ 14,060	\$ 4,902	\$ 1,163	\$ -	\$ 5	\$ 42	\$ 10,199

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

	Madison National Ins	USAA Life Insurance Co	United Way	Axa Equitable	AIG VALIC	American Fidelity Annuity	American Fidelity Can
Cash and investments - beginning	\$ 135	\$ 6,250	\$ -	\$ 100	\$ 9,960	\$ 390	\$ 4,112
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	2,615	30,000	197	1,650	124,471	4,680	70,571
Total receipts	2,615	30,000	197	1,650	124,471	4,680	70,571
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	2,643	30,000	197	850	124,053	4,680	70,079
Total disbursements	2,643	30,000	197	850	124,053	4,680	70,079
Excess (deficiency) of receipts over (under) disbursements	(28)	-	-	800	418	-	492
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(28)	-	-	800	418	-	492
Cash and investments - ending	\$ 107	\$ 6,250	\$ -	\$ 900	\$ 10,378	\$ 390	\$ 4,604

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

	American Fidelity Flex	American Fidelity HSA	Vision	Dental	Texas Life Insurance Co	Fringe Benefit Life	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 91	\$ (4,436)	\$ 1,853	\$ -	\$ 7,463,809
Receipts:							
Local sources	-	-	-	-	-	-	7,106,530
Intermediate sources	-	-	-	-	-	-	640
State sources	-	-	-	-	-	-	9,591,003
Federal sources	-	-	-	-	-	-	3,169,162
Other receipts	2,000	20,601	5,565	36,714	36,517	-	2,641,813
Total receipts	2,000	20,601	5,565	36,714	36,517	-	22,509,148
Disbursements:							
Instruction	-	-	-	-	-	-	7,095,480
Support services	-	-	-	-	-	-	7,966,822
Noninstructional services	-	-	-	-	-	-	1,114,618
Facilities acquisition and construction	-	-	-	-	-	-	725,123
Debt services	-	-	-	-	-	-	2,163,256
Nonprogrammed charges	2,000	20,601	4,655	39,840	36,179	-	2,372,320
Total disbursements	2,000	20,601	4,655	39,840	36,179	-	21,437,619
Excess (deficiency) of receipts over (under) disbursements	-	-	910	(3,126)	338	-	1,071,529
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,919,386
Transfers out	-	-	-	-	-	-	(1,919,386)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	910	(3,126)	338	-	1,071,529
Cash and investments - ending	\$ -	\$ -	\$ 1,001	\$ (7,562)	\$ 2,191	\$ -	\$ 8,535,338

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 166,508</u>	<u>\$ 935,443</u>

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Union County School Building Corporation	Series 2024	\$ 515,500	06/11/24	12/31/34
Union County School Building Corporation	Series 2022	789,500	05/17/22	12/31/30
Union County School Building Corporation	Series 2018	<u>626,500</u>	12/11/18	12/31/24
Total governmental activities		<u>1,931,500</u>		
Total of annual lease payments		<u>\$ 1,931,500</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	Pension Bond	\$ 65,000	\$ 65,000
Totals		<u>\$ 65,000</u>	<u>\$ 65,000</u>

UNION COUNTY COLLEGE CORNER JOINT SCHOOL DISTRICT
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2024

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

	Ending Balance
Governmental activities:	
Land	\$ 169,085
Buildings	23,940,480
Improvements other than buildings	2,500,000
Machinery, equipment, and vehicles	10,139,133
Construction in progress	6,841,553
Books and other	<u>2,384,984</u>
Total governmental activities	<u>45,975,235</u>
Total capital assets	<u>\$ 45,975,235</u>

OTHER REPORTS

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