

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION

DUBOIS COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/25/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tracy A. Troesch	07-01-21 to 06-30-24
Superintendent of Schools	Dr. Jamie Pund	07-01-21 to 06-30-24
President of the School Board	Kent Uebelhor	07-01-21 to 06-30-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE SOUTHEAST DUBOIS COUNTY
SCHOOL CORPORATION, DUBOIS COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Southeast Dubois County School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2021 to June 30, 2023, 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, 2021 to June 30, 2023, 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, 2021 to June 30, 2023, 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 18, 2024, 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 18, 2024

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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.

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Education	\$ 1,729,287	\$ 8,915,905	\$ 8,219,171	\$ (646,558)	\$ 1,779,463	\$ 9,181,636	\$ 8,624,898	\$ (799,199)	\$ 1,537,002
Operating Referendum Tax Levy	156,292	884,065	686,499	-	353,858	960,146	1,033,089	-	280,915
Debt Service	992,835	1,671,786	1,686,910	-	977,711	1,576,116	1,701,737	-	852,090
Retirement/Severance Bond Debt Service	50,340	358,501	359,750	-	49,091	358,894	359,750	-	48,235
Operations	1,108,394	2,583,861	2,706,492	405,825	1,391,588	2,797,269	3,273,261	711,780	1,627,376
Local Rainy Day	1,445,970	-	-	300,000	1,745,970	21,940	-	135,000	1,902,910
Construction	-	-	-	-	-	31,346	-	-	31,346
School Lunch	261,787	842,729	807,049	5,975	303,442	1,004,453	785,852	-	522,043
Curricular Materials Rental	388,142	211,939	196,170	-	403,911	223,400	127,304	-	500,007
Self-Insurance	537,173	2,126,124	725,530	-	1,937,767	2,335,301	1,017,259	-	3,255,809
Educational License Plates	6,081	75	-	-	6,156	94	-	-	6,250
Southeast Endowment	48,641	5,593	5,044	-	49,190	35,732	20,336	-	64,586
Ferdinand Elementary Endowment	10,979	39	-	-	11,018	150	-	-	11,168
Forest Park Endowment	32,939	10,031	-	-	42,970	5,113	2,308	-	45,775
E.F. Buechler Facility	52,892	133	-	-	53,025	395	-	-	53,420
Coke Donation	8,548	9,737	12,722	-	5,563	10,263	15,305	-	521
Tools For Schools Onb - Pre	4,612	-	4,612	-	-	-	-	-	-
Tools For Schools Onb - Fes	3,617	-	125	-	3,492	-	332	-	3,160
Community Foundation - Classroom Grant	4,482	-	3,613	-	869	-	869	-	-
Dubois Co Sheriff Grant	-	2,200	2,200	-	-	-	-	-	-
Technology Grant	-	17,000	4,544	-	12,456	-	12,456	-	-
Dollar General Store Literacy Grant	956	-	956	-	-	-	-	-	-
Corteva Agriscience Grant (Lamey)	5,000	3,000	7,815	-	185	-	185	-	-
Toyato Grant (Ferdinand Elementary)	269	-	-	-	269	-	-	-	269
Preschool Parent Ed	10,129	162,678	96,311	(50,000)	26,496	125,843	110,245	(35,000)	7,094
Business - Fine Products	2,939	-	2,939	-	-	-	-	-	-
Case Program - Dubois Co Farm Bureau (Applegate)	1,300	-	1,300	-	-	-	-	-	-
Roi Grant Reimbursement	-	40,000	40,000	-	-	30,032	30,032	-	-
Rotary Community Grant	-	-	-	-	-	2,000	120	-	1,880
Refuel With Milk Grant	-	-	-	-	-	2,200	2,200	-	-
Ranger Power Hour	1,754	745	1,821	-	678	1,145	830	-	993
Welborn Heroes Initiative (Pre)	6,604	300	1,420	-	5,484	300	407	-	5,377
Welborn Upgrade Grant (Fes)	3,921	8,350	11,415	-	856	2,800	328	-	3,328
Safe School Support	2,498	-	2,370	-	128	-	128	-	-
Drug Testing Program	-	1,000	850	-	150	1,500	1,646	-	4
School Based Therapist Pilot Program	-	-	-	-	-	9,000	9,000	-	-
M.K. Scholarship	53,589	5,569	500	-	58,658	1,760	500	-	59,918
M. K. Ruhe Athletic Award	3,274	9	70	-	3,213	33	82	-	3,164
R. Voges Scholarship	2,979	308	450	-	2,837	306	-	-	3,143
Blessinger Scholarship	810	-	200	-	610	-	200	-	410
C. Austin Scholarship	3,425	-	500	-	2,925	-	-	-	2,925
E.F. Buechler Scholarship	9,212	46	150	-	9,108	89	-	-	9,197
E.F. Buechler Athletic	14,816	92	82	-	14,826	180	136	-	14,870
Psc Scholarship	500	1,000	1,500	-	-	1,000	1,000	-	-
Hoosier Hills Credit Union Scholarship	-	500	500	-	-	1,000	-	-	1,000
St Anthony Community Center Scholarship	-	500	500	-	-	500	500	-	-
Linda Bettag Berg Nursing Scholarship	-	1,000	1,000	-	-	1,000	-	-	1,000
Formative Assessment	-	9,647	9,647	-	-	10,785	10,785	-	-
Computer Consortium/Education Technology Advancement	-	55,875	55,875	-	-	56,467	56,467	-	-
Medicaid Reimbursement - State	3,675	8,578	-	(11,298)	955	10,477	-	(10,801)	631

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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Secured Schools Safety Grant	(17,500)	38,138	38,138	-	(17,500)	35,000	35,000	-	(17,500)
Stem Grant Fy 2020	(627)	627	-	-	-	-	-	-	-
Stem Grant Fy 2021	(25)	3,093	6,263	-	(3,195)	3,247	52	-	-
Stem Grant Fy 2022	-	800	800	-	-	3,796	4,205	-	(409)
Early Intervention Grant - 2020-2021	1,018	-	1,018	-	-	-	-	-	-
Early Intervention Grant 2022 2023	-	-	-	-	-	3,717	3,717	-	-
Non-English Speaking 2020-2021	3,286	-	3,286	-	-	-	-	-	-
Non English Speaking 2021 2022	-	6,276	2,541	-	3,735	-	3,735	-	-
Nesp 2022 2023	-	-	-	-	-	7,677	3,125	-	4,552
Career And Technical Performance Grant	-	-	-	-	-	422	422	-	-
Teacher Appreciation Grant 2021 2022	-	45,929	45,929	-	-	-	-	-	-
Teacher Appreciation Grant 2022 2023	-	-	-	-	-	45,167	45,167	-	-
High Ability Students	9,888	27,553	27,266	-	10,175	25,553	22,307	-	13,421
State Connectivity Grant	12,800	12,760	17,199	-	8,361	9,120	8,361	-	9,120
Icap Grant	-	-	-	-	-	24,161	24,161	-	-
Title I 2020 2021	(1,955)	14,117	12,162	-	-	-	-	-	-
Title I 2021 2022	-	66,333	76,127	-	(9,794)	29,974	20,180	-	-
Title I 2022 2023	-	-	-	-	-	33,282	40,633	-	(7,351)
Title Iv Part A	(375)	2,747	2,372	-	-	-	-	-	-
Title Iv A Ffy21	-	10,000	10,000	-	-	-	-	-	-
Title Iv Part A Ffy 2022	-	-	-	-	-	10,000	10,000	-	-
Nutrition Grant - Federal	-	-	-	-	-	29,542	29,542	-	-
Medicaid Reimbursement - Federal	126,381	31,257	11,293	1,728	148,073	33,427	28,474	-	153,026
Title Ii Part A Supporting Effective Instruction	(1,763)	4,206	2,443	-	-	-	-	-	-
Title Ii A Ffy 2021	-	14,798	16,442	-	(1,644)	6,974	5,330	-	-
Title Ii Part A Ffy 2022	-	-	-	-	-	12,831	16,039	-	(3,208)
Emergency Connectivity (Arp)	-	67,102	67,102	-	-	34,236	34,236	-	-
Esser Iii	(4,482)	242,742	247,315	-	(9,055)	208,909	269,184	-	(69,330)
Esser Ii	-	246,555	246,555	-	-	63,284	63,284	-	-
Federal Stimulus - 18002 Governor's Emerg. Educ.	(2,163)	36,168	34,005	-	-	2,618	2,618	-	-
Prepaid School Lunch Accounts	73,726	60,168	103,118	-	30,776	399,396	403,416	-	26,756
Federal Tax	-	507,232	507,232	-	-	510,257	510,257	-	-
Social Security	-	512,343	512,343	-	-	538,948	538,948	-	-
State Tax	-	209,669	209,669	-	-	220,129	220,129	-	-
County Tax	-	65,694	65,694	-	-	75,635	75,635	-	-
Insurance	4,283	346,138	345,279	-	5,142	490,594	491,342	-	4,394
Annuities	-	232,768	232,768	-	-	249,447	249,447	-	-
Garnishment	-	73	73	-	-	-	-	-	-
Credit Union	-	6,035	6,035	-	-	-	-	-	-
Forest Park Eca Payroll	-	15,661	15,661	-	-	15,235	15,235	-	-
Cedar Crest Eca Payroll	-	1,560	1,560	-	-	929	929	-	-
Ferdinand Elementary Eca Payroll	-	38	38	-	-	311	311	-	-
Petty Cash fund	35	-	-	-	35	-	-	-	35
Credit Card Fees	-	2,283	2,264	-	19	5,456	5,284	-	191
Totals	\$ 7,173,188	\$ 20,769,778	\$ 18,528,592	\$ 5,672	\$ 9,420,046	\$ 21,929,939	\$ 20,380,252	\$ 1,780	\$ 10,971,513

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. 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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

(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

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.

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

B. Additional Pension Plans

The School Corporation also contributes to additional pension plans unique to the School Corporation. Information regarding the VEBA and 401a plans may be obtained from the School Corporation.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grant funds not being received by the end of the fiscal year.

Note 8. Holding Corporations

The School Corporation has entered into a capital lease with the Southeast Dubois School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2021-2022 and 2022-2023 totaled \$1,772,000 and \$1,772,000, respectively.

The School Corporation has entered into a capital lease with the Southeast Dubois County Jr/Sr High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2021-2022 and 2022-2023 totaled \$189,000 and \$193,000, respectively.

Note 9. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the following benefits: health, dental, and vision insurance. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding these benefits can be obtained by contacting the School Corporation.

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OTHER INFORMATION

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Education	Operating Referendum Tax Levy	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Construction	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 1,729,287	\$ 156,292	\$ 992,835	\$ 50,340	\$ 1,108,394	\$ 1,445,970	\$ -	\$ 261,787	\$ 388,142
Receipts:									
Local sources	43,875	884,065	1,671,786	358,501	2,570,473	-	-	72,285	186,263
Intermediate sources	124	-	-	-	-	-	-	-	-
State sources	8,871,906	-	-	-	-	-	-	7,051	25,676
Federal sources	-	-	-	-	-	-	-	763,393	-
Other receipts	-	-	-	-	13,388	-	-	-	-
Total receipts	<u>8,915,905</u>	<u>884,065</u>	<u>1,671,786</u>	<u>358,501</u>	<u>2,583,861</u>	<u>-</u>	<u>-</u>	<u>842,729</u>	<u>211,939</u>
Disbursements:									
Instruction	6,262,314	308,609	-	-	-	-	-	-	-
Support services	1,951,022	116,411	-	-	2,686,765	-	-	8,819	196,170
Noninstructional services	5,835	261,479	-	-	-	-	-	798,230	-
Facilities acquisition and construction	-	-	-	-	19,727	-	-	-	-
Debt services	-	-	1,686,910	359,750	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>8,219,171</u>	<u>686,499</u>	<u>1,686,910</u>	<u>359,750</u>	<u>2,706,492</u>	<u>-</u>	<u>-</u>	<u>807,049</u>	<u>196,170</u>
Excess (deficiency) of receipts over disbursements	<u>696,734</u>	<u>197,566</u>	<u>(15,124)</u>	<u>(1,249)</u>	<u>(122,631)</u>	<u>-</u>	<u>-</u>	<u>35,680</u>	<u>15,769</u>
Other financing sources (uses):									
Sale of capital assets	3,872	-	-	-	1,800	-	-	-	-
Transfers in	9,570	-	-	-	660,000	300,000	-	5,975	-
Transfers out	(660,000)	-	-	-	(255,975)	-	-	-	-
Total other financing sources (uses)	<u>(646,558)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>405,825</u>	<u>300,000</u>	<u>-</u>	<u>5,975</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>50,176</u>	<u>197,566</u>	<u>(15,124)</u>	<u>(1,249)</u>	<u>283,194</u>	<u>300,000</u>	<u>-</u>	<u>41,655</u>	<u>15,769</u>
Cash and investments - ending	<u>\$ 1,779,463</u>	<u>\$ 353,858</u>	<u>\$ 977,711</u>	<u>\$ 49,091</u>	<u>\$ 1,391,588</u>	<u>\$ 1,745,970</u>	<u>\$ -</u>	<u>\$ 303,442</u>	<u>\$ 403,911</u>

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Self-Insurance	Educational License Plates	Southeast Endowment	Ferdinand Elementary Endowment	Forest Park Endowment	E.F. Buechler Facility	Coke Donation	Tools For Schools Onb - Pre	Tools For Schools Onb - Fes	Community Foundation - Classroom Grant
Cash and investments - beginning	\$ 537,173	\$ 6,081	\$ 48,641	\$ 10,979	\$ 32,939	\$ 52,892	\$ 8,548	\$ 4,612	\$ 3,617	\$ 4,482
Receipts:										
Local sources	2,126,124	-	5,593	39	10,031	133	9,737	-	-	-
Intermediate sources	-	75	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,126,124	75	5,593	39	10,031	133	9,737	-	-	-
Disbursements:										
Instruction	-	-	351	-	-	-	547	4,612	125	3,613
Support services	-	-	21	-	-	-	11,925	-	-	-
Noninstructional services	-	-	3,172	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	725,530	-	1,500	-	-	-	250	-	-	-
Total disbursements	725,530	-	5,044	-	-	-	12,722	4,612	125	3,613
Excess (deficiency) of receipts over disbursements	1,400,594	75	549	39	10,031	133	(2,985)	(4,612)	(125)	(3,613)
Other financing sources (uses):										
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	1,400,594	75	549	39	10,031	133	(2,985)	(4,612)	(125)	(3,613)
Cash and investments - ending	\$ 1,937,767	\$ 6,156	\$ 49,190	\$ 11,018	\$ 42,970	\$ 53,025	\$ 5,563	\$ -	\$ 3,492	\$ 869

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Dubois Co Sheriff Grant	Technology Grant	Dollar General Store Literacy Grant	Corteva Agriscience Grant (Lamey)	Toyato Grant (Ferdinand Elementary)	Preschool Parent Ed	Business - Fine Products	Case Program - Dubois Co Farm Bureau (Applegate)	Roi Grant Reimbursement	Rotary Community Grant
Cash and investments - beginning	\$ -	\$ -	\$ 956	\$ 5,000	\$ 269	\$ 10,129	\$ 2,939	\$ 1,300	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	162,678	-	-	40,000	-
Intermediate sources	2,200	17,000	-	3,000	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,200	17,000	-	3,000	-	162,678	-	-	40,000	-
Disbursements:										
Instruction	-	-	-	7,565	-	87,864	2,939	540	17,675	-
Support services	2,200	4,544	956	250	-	8,447	-	760	22,325	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,200	4,544	956	7,815	-	96,311	2,939	1,300	40,000	-
Excess (deficiency) of receipts over disbursements	-	12,456	(956)	(4,815)	-	66,367	(2,939)	(1,300)	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(50,000)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(50,000)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	12,456	(956)	(4,815)	-	16,367	(2,939)	(1,300)	-	-
Cash and investments - ending	\$ -	\$ 12,456	\$ -	\$ 185	\$ 269	\$ 26,496	\$ -	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Refuel With Milk Grant	Ranger Power Hour	Welborn Heroes Initiative (Pre)	Welborn Upgrade Grant (Fes)	Safe School Support	Drug Testing Program	School Based Therapist Pilot Program	M.K. Scholarship	M. K. Ruhe Athletic Award	R. Voges Scholarship
Cash and investments - beginning	\$ -	\$ 1,754	\$ 6,604	\$ 3,921	\$ 2,498	\$ -	\$ -	\$ 53,589	\$ 3,274	\$ 2,979
Receipts:										
Local sources	-	745	-	-	-	-	-	5,569	9	308
Intermediate sources	-	-	300	8,350	-	1,000	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	745	300	8,350	-	1,000	-	5,569	9	308
Disbursements:										
Instruction	-	-	1,420	10,432	-	-	-	-	-	-
Support services	-	-	-	983	2,370	850	-	-	-	-
Noninstructional services	-	1,821	-	-	-	-	-	-	70	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	500	-	450
Total disbursements	-	1,821	1,420	11,415	2,370	850	-	500	70	450
Excess (deficiency) of receipts over disbursements	-	(1,076)	(1,120)	(3,065)	(2,370)	150	-	5,069	(61)	(142)
Other financing sources (uses):										
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	-	(1,076)	(1,120)	(3,065)	(2,370)	150	-	5,069	(61)	(142)
Cash and investments - ending	\$ -	\$ 678	\$ 5,484	\$ 856	\$ 128	\$ 150	\$ -	\$ 58,658	\$ 3,213	\$ 2,837

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2022

	Blessinger Scholarship	C. Austin Scholarship	E.F. Buechler Scholarship	E.F. Buechler Athletic	Psc Scholarship	Hoosier Hills Credit Union Scholarship	St Anthony Community Center Scholarship	Linda Bettag Berg Nursing Scholarship	Formative Assessment	Computer Consortium/Education Technology Advancement
Cash and investments - beginning	\$ 810	\$ 3,425	\$ 9,212	\$ 14,816	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	46	92	1,000	500	500	1,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	9,647	55,875
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	46	92	1,000	500	500	1,000	9,647	55,875
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	3,812	-
Support services	-	-	-	-	-	-	-	-	5,835	55,875
Noninstructional services	-	-	-	82	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	200	500	150	-	1,500	500	500	1,000	-	-
Total disbursements	200	500	150	82	1,500	500	500	1,000	9,647	55,875
Excess (deficiency) of receipts over disbursements	(200)	(500)	(104)	10	(500)	-	-	-	-	-
Other financing sources (uses):										
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	(200)	(500)	(104)	10	(500)	-	-	-	-	-
Cash and investments - ending	\$ 610	\$ 2,925	\$ 9,108	\$ 14,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2022

	Medicaid Reimbursement - State	Secured Schools Safety Grant	Stem Grant Fy 2020	Stem Grant Fy 2021	Stem Grant Fy 2022	Early Intervention Grant - 2020- 2021	Early Intervention Grant 2022 2023	Non-English Speaking 2020- 2021	Non English Speaking 2021 2022	Nesp 2022 2023
Cash and investments - beginning	\$ 3,675	\$ (17,500)	\$ (627)	\$ (25)	\$ -	\$ 1,018	\$ -	\$ 3,286	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	8,578	38,138	627	3,093	800	-	-	-	6,276	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	8,578	38,138	627	3,093	800	-	-	-	6,276	-
Disbursements:										
Instruction	-	-	-	4,542	-	1,018	-	3,286	2,541	-
Support services	-	38,138	-	1,721	800	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	38,138	-	6,263	800	1,018	-	3,286	2,541	-
Excess (deficiency) of receipts over disbursements	8,578	-	627	(3,170)	-	(1,018)	-	(3,286)	3,735	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	1,072	-	-	-	-	-	-	-	-	-
Transfers out	(12,370)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(11,298)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,720)	-	627	(3,170)	-	(1,018)	-	(3,286)	3,735	-
Cash and investments - ending	\$ 955	\$ (17,500)	\$ -	\$ (3,195)	\$ -	\$ -	\$ -	\$ -	\$ 3,735	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Career And Technical Performance Grant	Teacher Appreciation Grant 2021 2022	Teacher Appreciation Grant 2022 2023	High Ability Students	State Connectivity Grant	Icap Grant	Title I 2020 2021	Title I 2021 2022	Title I 2022 2023	Title Iv Part A
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 9,888	\$ 12,800	\$ -	\$ (1,955)	\$ -	\$ -	\$ (375)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	45,929	-	27,553	12,760	-	-	-	-	-
Federal sources	-	-	-	-	-	-	14,117	66,333	-	2,747
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	45,929	-	27,553	12,760	-	14,117	66,333	-	2,747
Disbursements:										
Instruction	-	43,523	-	27,266	-	-	12,162	70,084	-	-
Support services	-	2,406	-	-	17,199	-	-	6,043	-	2,372
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	45,929	-	27,266	17,199	-	12,162	76,127	-	2,372
Excess (deficiency) of receipts over disbursements	-	-	-	287	(4,439)	-	1,955	(9,794)	-	375
Other financing sources (uses):										
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	-	-	-	287	(4,439)	-	1,955	(9,794)	-	375
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10,175	\$ 8,361	\$ -	\$ -	\$ (9,794)	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Title Iv A Ffy21	Title Iv Part A Ffy 2022	Nutrition Grant - Federal	Medicaid Reimbursement - Federal	Title Ii Part A Supporting Effective Instruction	Title Ii A Ffy 2021	Title Ii Part A Ffy 2022	Emergency Connectivity (Arp)	Esser Iii	Esser Ii
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 126,381	\$ (1,763)	\$ -	\$ -	\$ -	\$ (4,482)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	10,000	-	-	31,257	4,206	14,798	-	67,102	242,742	246,555
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	10,000	-	-	31,257	4,206	14,798	-	67,102	242,742	246,555
Disbursements:										
Instruction	-	-	-	84	2,443	16,442	-	-	51,076	-
Support services	10,000	-	-	11,209	-	-	-	67,102	196,239	246,555
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,000	-	-	11,293	2,443	16,442	-	67,102	247,315	246,555
Excess (deficiency) of receipts over disbursements	-	-	-	19,964	1,763	(1,644)	-	-	(4,573)	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	2,800	-	-	-	-	-	-
Transfers out	-	-	-	(1,072)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	1,728	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	21,692	1,763	(1,644)	-	-	(4,573)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 148,073	\$ -	\$ (1,644)	\$ -	\$ -	\$ (9,055)	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Federal Stimulus - 18002							
	Governor's Emerg. Educ.	Prepaid School Lunch Accounts	Federal Tax	Social Security	State Tax	County Tax	Insurance	Annuities
Cash and investments - beginning	\$ (2,163)	\$ 73,726	\$ -	\$ -	\$ -	\$ -	\$ 4,283	\$ -
Receipts:								
Local sources	64	60,168	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	36,104	-	-	-	-	-	-	-
Other receipts	-	-	507,232	512,343	209,669	65,694	346,138	232,768
Total receipts	36,168	60,168	507,232	512,343	209,669	65,694	346,138	232,768
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	34,005	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	103,118	507,232	512,343	209,669	65,694	345,279	232,768
Total disbursements	34,005	103,118	507,232	512,343	209,669	65,694	345,279	232,768
Excess (deficiency) of receipts over disbursements	2,163	(42,950)	-	-	-	-	859	-
Other financing sources (uses):								
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	2,163	(42,950)	-	-	-	-	859	-
Cash and investments - ending	\$ -	\$ 30,776	\$ -	\$ -	\$ -	\$ -	\$ 5,142	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Garnishment	Credit Union	Forest Park Eca Payroll	Cedar Crest Eca Payroll	Ferdinand Elementary Eca Payroll	Petty Cash fund	Credit Card Fees	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ 7,173,188
Receipts:								
Local sources	-	-	-	-	-	-	2,283	8,213,867
Intermediate sources	-	-	-	-	-	-	-	32,049
State sources	-	-	-	-	-	-	-	9,113,909
Federal sources	-	-	-	-	-	-	-	1,499,354
Other receipts	73	6,035	15,661	1,560	38	-	-	1,910,599
Total receipts	73	6,035	15,661	1,560	38	-	2,283	20,769,778
Disbursements:								
Instruction	-	-	-	-	-	-	-	6,946,885
Support services	-	-	-	-	-	-	2,264	5,712,581
Noninstructional services	-	-	-	-	-	-	-	1,070,689
Facilities acquisition and construction	-	-	-	-	-	-	-	19,727
Debt services	-	-	-	-	-	-	-	2,046,660
Nonprogrammed charges	73	6,035	15,661	1,560	38	-	-	2,732,050
Total disbursements	73	6,035	15,661	1,560	38	-	2,264	18,528,592
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	19	2,241,186
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	5,672
Transfers in	-	-	-	-	-	-	-	979,417
Transfers out	-	-	-	-	-	-	-	(979,417)
Total other financing sources (uses)	-	-	-	-	-	-	-	5,672
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	19	2,246,858
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ 19	\$ 9,420,046

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Education	Operating Referendum Tax Levy	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Construction	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 1,779,463	\$ 353,858	\$ 977,711	\$ 49,091	\$ 1,391,588	\$ 1,745,970	\$ -	\$ 303,442	\$ 403,911
Receipts:									
Local sources	125,170	960,146	1,576,116	358,894	2,778,427	21,940	31,346	421,838	191,970
Intermediate sources	124	-	-	-	-	-	-	-	-
State sources	9,056,342	-	-	-	-	-	-	7,290	31,430
Federal sources	-	-	-	-	-	-	-	575,325	-
Other receipts	-	-	-	-	18,842	-	-	-	-
Total receipts	9,181,636	960,146	1,576,116	358,894	2,797,269	21,940	31,346	1,004,453	223,400
Disbursements:									
Instruction	6,571,086	654,848	-	-	-	-	-	-	-
Support services	2,050,135	107,221	-	-	2,878,600	-	-	15,838	127,304
Noninstructional services	3,677	271,020	-	-	-	-	-	770,014	-
Facilities acquisition and construction	-	-	-	-	394,661	-	-	-	-
Debt services	-	-	1,701,737	359,750	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	8,624,898	1,033,089	1,701,737	359,750	3,273,261	-	-	785,852	127,304
Excess (deficiency) of receipts over disbursements	556,738	(72,943)	(125,621)	(856)	(475,992)	21,940	31,346	218,601	96,096
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	1,780	-	-	-	-
Transfers in	10,801	-	-	-	810,000	135,000	-	-	-
Transfers out	(810,000)	-	-	-	(100,000)	-	-	-	-
Total other financing sources (uses)	(799,199)	-	-	-	711,780	135,000	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(242,461)	(72,943)	(125,621)	(856)	235,788	156,940	31,346	218,601	96,096
Cash and investments - ending	\$ 1,537,002	\$ 280,915	\$ 852,090	\$ 48,235	\$ 1,627,376	\$ 1,902,910	\$ 31,346	\$ 522,043	\$ 500,007

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Self-Insurance	Educational License Plates	Southeast Endowment	Ferdinand Elementary Endowment	Forest Park Endowment	E.F. Buechler Facility	Coke Donation	Tools For Schools Onb - Pre	Tools For Schools Onb - Fes	Community Foundation - Classroom Grant
Cash and investments - beginning	\$ 1,937,767	\$ 6,156	\$ 49,190	\$ 11,018	\$ 42,970	\$ 53,025	\$ 5,563	\$ -	\$ 3,492	\$ 869
Receipts:										
Local sources	2,335,301	-	35,732	150	5,113	395	10,263	-	-	-
Intermediate sources	-	94	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>2,335,301</u>	<u>94</u>	<u>35,732</u>	<u>150</u>	<u>5,113</u>	<u>395</u>	<u>10,263</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:										
Instruction	-	-	1,888	-	-	-	-	-	332	869
Support services	-	-	11,435	-	2,308	-	15,305	-	-	-
Noninstructional services	-	-	6,513	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,017,259	-	500	-	-	-	-	-	-	-
Total disbursements	<u>1,017,259</u>	<u>-</u>	<u>20,336</u>	<u>-</u>	<u>2,308</u>	<u>-</u>	<u>15,305</u>	<u>-</u>	<u>332</u>	<u>869</u>
Excess (deficiency) of receipts over disbursements	<u>1,318,042</u>	<u>94</u>	<u>15,396</u>	<u>150</u>	<u>2,805</u>	<u>395</u>	<u>(5,042)</u>	<u>-</u>	<u>(332)</u>	<u>(869)</u>
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,318,042</u>	<u>94</u>	<u>15,396</u>	<u>150</u>	<u>2,805</u>	<u>395</u>	<u>(5,042)</u>	<u>-</u>	<u>(332)</u>	<u>(869)</u>
Cash and investments - ending	<u>\$ 3,255,809</u>	<u>\$ 6,250</u>	<u>\$ 64,586</u>	<u>\$ 11,168</u>	<u>\$ 45,775</u>	<u>\$ 53,420</u>	<u>\$ 521</u>	<u>\$ -</u>	<u>\$ 3,160</u>	<u>\$ -</u>

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Dubois Co Sheriff Grant	Technology Grant	Dollar General Store Literacy Grant	Cortevea Agriscience Grant (Lamey)	Toyato Grant (Ferdinand Elementary)	Preschool Parent Ed	Business - Fine Products	Case Program - Dubois Co Farm Bureau (Applegate)	Roi Grant Reimbursement	Rotary Community Grant
Cash and investments - beginning	\$ -	\$ 12,456	\$ -	\$ 185	\$ 269	\$ 26,496	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	125,843	-	-	30,032	-
Intermediate sources	-	-	-	-	-	-	-	-	-	2,000
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	125,843	-	-	30,032	2,000
Disbursements:										
Instruction	-	-	-	185	-	109,853	-	-	26,749	120
Support services	-	12,456	-	-	-	392	-	-	3,283	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	12,456	-	185	-	110,245	-	-	30,032	120
Excess (deficiency) of receipts over disbursements	-	(12,456)	-	(185)	-	15,598	-	-	-	1,880
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(35,000)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(35,000)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(12,456)	-	(185)	-	(19,402)	-	-	-	1,880
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 269	\$ 7,094	\$ -	\$ -	\$ -	\$ 1,880

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Refuel With Milk Grant	Ranger Power Hour	Welborn Heroes Initiative (Pre)	Welborn Upgrade Grant (Fes)	Safe School Support	Drug Testing Program	School Based Therapist Pilot Program	M.K. Scholarship	M. K. Ruhe Athletic Award	R. Voges Scholarship
Cash and investments - beginning	\$ -	\$ 678	\$ 5,484	\$ 856	\$ 128	\$ 150	\$ -	\$ 58,658	\$ 3,213	\$ 2,837
Receipts:										
Local sources	-	1,145	-	-	-	-	-	1,760	33	306
Intermediate sources	2,200	-	300	2,800	-	1,500	9,000	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,200	1,145	300	2,800	-	1,500	9,000	1,760	33	306
Disbursements:										
Instruction	-	-	407	328	-	-	-	-	-	-
Support services	-	-	-	-	128	1,646	9,000	-	-	-
Noninstructional services	2,200	830	-	-	-	-	-	-	82	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	500	-	-
Total disbursements	2,200	830	407	328	128	1,646	9,000	500	82	-
Excess (deficiency) of receipts over disbursements	-	315	(107)	2,472	(128)	(146)	-	1,260	(49)	306
Other financing sources (uses):										
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	-	315	(107)	2,472	(128)	(146)	-	1,260	(49)	306
Cash and investments - ending	\$ -	\$ 993	\$ 5,377	\$ 3,328	\$ -	\$ 4	\$ -	\$ 59,918	\$ 3,164	\$ 3,143

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Blessinger Scholarship	C. Austin Scholarship	E.F. Buechler Scholarship	E.F. Buechler Athletic	Psc Scholarship	Hoosier Hills Credit Union Scholarship	St Anthony Community Center Scholarship	Linda Bettag Berg Nursing Scholarship	Formative Assessment	Computer Consortium/Education Technology Advancement
Cash and investments - beginning	\$ 610	\$ 2,925	\$ 9,108	\$ 14,826	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	89	180	1,000	1,000	500	1,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	10,785	56,467
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	89	180	1,000	1,000	500	1,000	10,785	56,467
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	3,525	-
Support services	-	-	-	-	-	-	-	-	7,260	56,467
Noninstructional services	-	-	-	136	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	200	-	-	-	1,000	-	500	-	-	-
Total disbursements	200	-	-	136	1,000	-	500	-	10,785	56,467
Excess (deficiency) of receipts over disbursements	(200)	-	89	44	-	1,000	-	1,000	-	-
Other financing sources (uses):										
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	(200)	-	89	44	-	1,000	-	1,000	-	-
Cash and investments - ending	\$ 410	\$ 2,925	\$ 9,197	\$ 14,870	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Medicaid Reimbursement - State	Secured Schools Safety Grant	Stem Grant Fy 2020	Stem Grant Fy 2021	Stem Grant Fy 2022	Early Intervention Grant - 2020- 2021	Early Intervention Grant 2022 2023	Non-English Speaking 2020- 2021	Non English Speaking 2021 2022
Cash and investments - beginning	\$ 955	\$ (17,500)	\$ -	\$ (3,195)	\$ -	\$ -	\$ -	\$ -	\$ 3,735
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	10,477	35,000	-	3,247	3,796	-	3,717	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,477	35,000	-	3,247	3,796	-	3,717	-	-
Disbursements:									
Instruction	-	-	-	52	900	-	3,717	-	3,336
Support services	-	35,000	-	-	3,305	-	-	-	399
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	35,000	-	52	4,205	-	3,717	-	3,735
Excess (deficiency) of receipts over disbursements	10,477	-	-	3,195	(409)	-	-	-	(3,735)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(10,801)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(10,801)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(324)	-	-	3,195	(409)	-	-	-	(3,735)
Cash and investments - ending	\$ 631	\$ (17,500)	\$ -	\$ -	\$ (409)	\$ -	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Nesp 2022 2023	Career And Technical Performance Grant	Teacher Appreciation Grant 2021 2022	Teacher Appreciation Grant 2022 2023	High Ability Students	State Connectivity Grant	Icap Grant	Title I 2020 2021	Title I 2021 2022	Title I 2022 2023
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 10,175	\$ 8,361	\$ -	\$ -	\$ (9,794)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	37
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	7,677	422	-	45,167	25,553	9,120	24,161	-	-	-
Federal sources	-	-	-	-	-	-	-	-	29,974	33,245
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	7,677	422	-	45,167	25,553	9,120	24,161	-	29,974	33,282
Disbursements:										
Instruction	2,375	422	-	41,973	22,307	-	24,161	-	16,310	40,631
Support services	750	-	-	3,194	-	8,361	-	-	3,620	-
Noninstructional services	-	-	-	-	-	-	-	-	250	2
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,125	422	-	45,167	22,307	8,361	24,161	-	20,180	40,633
Excess (deficiency) of receipts over disbursements	4,552	-	-	-	3,246	759	-	-	9,794	(7,351)
Other financing sources (uses):										
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	4,552	-	-	-	3,246	759	-	-	9,794	(7,351)
Cash and investments - ending	\$ 4,552	\$ -	\$ -	\$ -	\$ 13,421	\$ 9,120	\$ -	\$ -	\$ -	\$ (7,351)

SOUTHEAST DUBOIS COUNTY 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 Iv Part A	Title Iv A Ffy21	Title Iv Part A Ffy 2022	Nutrition Grant - Federal	Medicaid Reimbursement - Federal	Title li Part A Supporting Effective Instruction	Title li A Ffy 2021	Title li Part A Ffy 2022	Emergency Connectivity (Arp)	Esser lii
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 148,073	\$ -	\$ (1,644)	\$ -	\$ -	\$ (9,055)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	47
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	10,000	29,542	33,427	-	6,974	12,831	34,236	208,862
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	10,000	29,542	33,427	-	6,974	12,831	34,236	208,909
Disbursements:										
Instruction	-	-	-	-	-	-	5,330	16,039	-	68,521
Support services	-	-	10,000	-	28,474	-	-	-	34,236	200,663
Noninstructional services	-	-	-	29,542	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	10,000	29,542	28,474	-	5,330	16,039	34,236	269,184
Excess (deficiency) of receipts over disbursements	-	-	-	-	4,953	-	1,644	(3,208)	-	(60,275)
Other financing sources (uses):										
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	-	-	-	-	4,953	-	1,644	(3,208)	-	(60,275)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 153,026	\$ -	\$ -	\$ (3,208)	\$ -	\$ (69,330)

SOUTHEAST DUBOIS COUNTY 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

	Esse	Federal Stimulus - 18002 Governor's Emerg. Educ.	Prepaid School Lunch Accounts	Federal Tax	Social Security	State Tax	County Tax	Insurance	Annuities
Cash and investments - beginning	\$ -	\$ -	\$ 30,776	\$ -	\$ -	\$ -	\$ -	\$ 5,142	\$ -
Receipts:									
Local sources	-	-	399,396	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	63,284	2,618	-	-	-	-	-	-	-
Other receipts	-	-	-	510,257	538,948	220,129	75,635	490,594	249,447
Total receipts	63,284	2,618	399,396	510,257	538,948	220,129	75,635	490,594	249,447
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	63,284	2,618	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	403,416	510,257	538,948	220,129	75,635	491,342	249,447
Total disbursements	63,284	2,618	403,416	510,257	538,948	220,129	75,635	491,342	249,447
Excess (deficiency) of receipts over disbursements	-	-	(4,020)	-	-	-	-	(748)	-
Other financing sources (uses):									
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	-	-	(4,020)	-	-	-	-	(748)	-
Cash and investments - ending	\$ -	\$ -	\$ 26,756	\$ -	\$ -	\$ -	\$ -	\$ 4,394	\$ -

SOUTHEAST DUBOIS COUNTY 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

	Garnishment	Credit Union	Forest Park Eca Payroll	Cedar Crest Eca Payroll	Ferdinand Elementary Eca Payroll	Petty Cash fund	Credit Card Fees	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ 19	\$ 9,420,046
Receipts:								
Local sources	-	-	-	-	-	-	5,456	9,420,625
Intermediate sources	-	-	-	-	-	-	-	18,018
State sources	-	-	-	-	-	-	-	9,330,651
Federal sources	-	-	-	-	-	-	-	1,040,318
Other receipts	-	-	15,235	929	311	-	-	2,120,327
Total receipts	-	-	15,235	929	311	-	5,456	21,929,939
Disbursements:								
Instruction	-	-	-	-	-	-	-	7,616,264
Support services	-	-	-	-	-	-	5,284	5,697,966
Noninstructional services	-	-	-	-	-	-	-	1,084,266
Facilities acquisition and construction	-	-	-	-	-	-	-	394,661
Debt services	-	-	-	-	-	-	-	2,061,487
Nonprogrammed charges	-	-	15,235	929	311	-	-	3,525,608
Total disbursements	-	-	15,235	929	311	-	5,284	20,380,252
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	172	1,549,687
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	1,780
Transfers in	-	-	-	-	-	-	-	955,801
Transfers out	-	-	-	-	-	-	-	(955,801)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,780
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	172	1,551,467
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ 191	\$ 10,971,513

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SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 119,777</u>	<u>\$ 10,958</u>

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Southeast Dubois School Building Corporation	Construction of Cedar Crest/Remodeling of Pine Ridge Elementary/ Pension Debt	\$ 1,774,000	1/15/2013	1/15/2025
Southeast Dubois County Jr/Sr High School Building Corporation	Remodeling of Forest Park Jr/Sr High	<u>192,000</u>	7/1/2009	1/15/2028
Total governmental activities		<u>1,966,000</u>		
Total of annual lease payments		<u>\$ 1,966,000</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
Other	Centralized Printing Common School Loan		\$ 22,230	\$ 14,820
Other	Chromebook Common School Loan		<u>111,513</u>	<u>55,421</u>
Total governmental activities			<u>133,743</u>	<u>70,241</u>
Totals			<u>\$ 133,743</u>	<u>\$ 70,241</u>

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2023

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	\$ 1,753,157
Infrastructure	471,322
Buildings	51,378,091
Improvements other than buildings	848,668
Machinery, equipment, and vehicles	<u>2,334,983</u>
Total governmental activities	<u>56,786,221</u>
Total capital assets	<u><u>\$ 56,786,221</u></u>

OTHER REPORTS

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