

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GREATER JASPER CONSOLIDATED SCHOOLS

DUBOIS COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/07/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Monica Young	07-01-21 to 06-30-24
Superintendent of Schools	Dr. Tracy Lorey	07-01-21 to 06-30-24
President of the School Board	Bernard J. Vogler Greg Eckerle	07-01-21 to 12-31-22 01-01-23 to 06-30-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GREATER JASPER CONSOLIDATED
SCHOOLS, DUBOIS COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Greater Jasper Consolidated Schools (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 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 February 21, 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

February 21, 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.

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GREATER JASPER CONSOLIDATED SCHOOLS
 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	\$ 2,193,284	\$ 22,917,188	\$ 20,045,548	\$ (2,520,000)	\$ 2,544,924	\$ 24,294,178	\$ 20,826,967	\$ (2,519,670)	\$ 3,492,465
Debt Service	3,606,722	8,475,149	8,633,507	(216,856)	3,231,508	8,318,286	8,847,199	-	2,702,595
Operations	4,158,218	7,118,803	7,726,743	1,767,358	5,317,636	7,567,189	8,519,396	1,519,995	5,885,424
Local Rainy Day	2,685,376	-	601,922	1,000,000	3,083,454	1,200	971,491	1,000,000	3,113,163
Ireland Construction	153,737	-	-	-	153,737	-	-	-	153,737
School Lunch	508,126	2,043,688	1,492,892	-	1,058,922	2,138,237	1,413,354	-	1,783,805
Curricular Materials Rental	883,729	747,406	744,388	-	886,747	770,906	1,021,392	-	636,261
Self Insurance	8,029,201	9,440,226	10,224,412	-	7,245,015	10,629,399	11,598,759	-	6,275,655
Joint Services And Supply - Spa	410,804	813,339	757,115	-	467,028	872,157	853,145	-	486,040
JS & S Transportation	195,393	1,056	-	-	196,449	1,171	-	-	197,620
PVVC	250,684	641,141	715,857	-	175,968	336,381	385,125	-	127,224
Construction Trades	57,719	-	38	-	57,681	-	-	-	57,681
Ice	14,003	128,218	109,950	-	32,271	112,445	116,062	-	28,654
Health Occ	16,193	101,470	82,140	-	35,523	92,373	81,039	-	46,857
Educational License Plates	8,985	300	-	-	9,285	319	609	-	8,995
Paths To Quality-In Assoc For Education	1,000	-	1,000	-	-	1,000	-	-	1,000
Days Of Giving Grant	3,307	-	1,421	-	1,886	-	1,886	-	-
JHS Tech Donation-Josh Dahmer	1,540	-	1,540	-	-	-	-	-	-
Donations Gifts And Trusts	898	-	-	-	898	-	-	-	898
Dubois Comm. Foundation-Lifespring Healt	-	-	-	-	-	18,000	16,300	-	1,700
Jasper High School Athletic Hall Of Fame	-	15,000	719	-	14,281	22,100	20,717	-	15,664
School Spirit Card Program/German Americ	5,764	4,624	2,963	-	7,425	4,705	6,904	-	5,226
Leader-In-Me Jes	1,515	1,870	2,047	-	1,338	-	-	-	1,338
Upgrade Grant -Jes	13,803	27,350	4,641	-	36,512	6,850	22,583	-	20,779
Formative Assessment	8,461	16,021	14,546	-	9,936	16,020	11,668	-	14,288
Digital Learning Grant/David C Ford May	-	253	253	-	-	-	-	-	-
Medicaid Reimb.-State	265,282	18,864	-	-	284,146	29,392	714	-	312,824
Secured Schools Safety Grant	(92,000)	92,000	97,565	-	(97,565)	97,565	-	-	-
Stem April 2020	(1,959)	20,221	18,262	-	-	-	-	-	-
Early Intervention Grant 2022-2023	-	-	-	-	-	9,410	9,410	-	-
English Second Lang. 20-21	18,182	-	18,211	-	(29)	-	(29)	-	-
Nesp 2022-2023	-	-	-	-	-	104,440	74,663	-	29,777
Nesp 2021-2022	-	102,987	72,104	-	30,883	-	30,883	-	-
Career And Technical Performance Grant	-	-	-	-	-	330	-	(330)	-
Teacher Appreciation Grant (Tag)	-	119,004	119,004	-	-	-	-	-	-
Teacher Performe/Appreciation	-	-	-	-	-	118,430	118,430	-	-
High Ability Students	12,103	38,777	34,383	-	16,497	34,732	40,748	-	10,481
State Connectivity Grant	127,672	27,240	58,777	-	96,135	276,353	292,230	-	80,258
Project Lead The Way	500	-	-	-	500	-	500	-	-
Title I 2022-23	-	-	-	-	-	239,332	250,743	-	(11,411)
Title I-2021-2022	-	264,245	280,651	-	(16,406)	32,796	16,390	-	-
Title I 20-21	(9,730)	16,653	6,923	-	-	-	-	-	-
21611009Pn01 Part B FY21	(311,699)	1,978,148	1,666,449	-	-	-	-	-	-
20611009Pn01 Part B Idea FY20	(64,281)	64,281	-	-	-	-	-	-	-
22611009Pn01 Idea FY22	-	1,808,473	1,983,837	-	(175,364)	1,762,830	1,587,466	-	-

GREATER JASPER CONSOLIDATED SCHOOLS
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 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
19611009Pn01 Idea FY19	(2)	-	-	-	(2)	-	-	-	(2)
FY23 Part B Idea	-	-	-	-	-	1,844,109	2,029,688	-	(185,579)
21619009Pn01 Presch FY21	(10,924)	22,881	11,957	-	-	-	-	-	-
22619009Pn01 Presch FY22	-	127,138	141,559	-	(14,421)	14,700	279	-	-
FY 23 Preschool	-	-	-	-	-	120,656	129,539	-	(8,883)
Title IV 2021-2-22	-	8,966	14,955	-	(5,989)	12,417	6,428	-	-
Title IV 2022-2023	-	-	-	-	-	19,790	19,790	-	-
Title IV 2020-2021	(2,500)	2,500	21	-	(21)	41	20	-	-
Perkins Grant 2021-2022	-	178,280	178,280	-	-	-	-	-	-
Voc Perkins Assessment Grant 2020-2021	(6,600)	6,600	-	-	-	-	-	-	-
Perkins Basic Grant 2022-2023	-	-	-	-	-	159,040	159,040	-	-
Perkins Leadership 2021-2022	-	6,000	6,450	-	(450)	-	(450)	-	-
Perkins Assessment Grant 22-23	-	-	-	-	-	4,700	4,700	-	-
Reserve Perkins Grant 2022	-	-	-	-	-	31,400	31,400	-	-
Voc Ed-Perkins 2020-2021	(59,568)	59,600	32	-	-	-	-	-	-
Medicaid Reimb.- Fed	635,470	90,624	6,290	-	719,804	98,254	3,858	-	814,200
Title II-2022-2023	-	-	-	-	-	57,385	57,905	-	(520)
Title IIa 2021-2022	-	64,113	63,210	-	903	426	2,529	-	(1,200)
Title II 2020-2021	(690)	43,118	42,348	-	80	231	311	-	-
Title III-2022-2023	-	-	-	-	-	25,856	27,087	-	(1,231)
Title III 2019-2020	955	-	423	-	532	-	532	-	-
Title III 2020-2021	(1,074)	2,079	1,005	-	-	1,290	1,290	-	-
Title III 2021-2022	-	26,318	27,173	-	(855)	2,597	1,742	-	-
ARP FY22 611 CFDA 84.027X	-	250,045	264,633	-	(14,588)	483,485	491,952	-	(23,055)
ARP FY22 619 CFDA 84.173X	-	7,066	7,066	-	-	49,030	50,917	-	(1,887)
Cares Esser III	(607,222)	1,159,907	633,480	-	(80,795)	368,036	522,670	-	(235,429)
Esser Path	-	-	-	-	-	124,121	133,242	-	(9,121)
Cares Esser II	(13,250)	447,726	447,951	-	(13,475)	406,794	393,319	-	-
Esser	-	-	-	-	-	42,724	53,144	-	(10,420)
Child Care & Development Block Grant-Sta	-	304,429	51,038	-	253,391	-	45,546	-	207,845
Federal Stimulus - 18003 Educ. Stab Reli	-	568	1,718	-	(1,150)	1,123	(27)	-	-
School Lunch Prepaid Clearing	103,840	152,081	166,133	-	89,788	627,501	659,818	-	57,471
Tsa Coop	-	49,201	49,201	-	-	47,568	47,568	-	-
Life 1 Coop	-	399	399	-	-	432	432	-	-
GJ Misc Coop	-	19,823	19,823	-	-	23,400	23,400	-	-
Credit	-	25,896	25,896	-	-	25,896	25,896	-	-
Dues	-	-	-	-	-	781	781	-	-
125 Benefit Plan	-	23,237	22,862	-	375	24,161	24,536	-	-
Hospital Indemnity Coop	-	3,667	3,667	-	-	5,018	5,018	-	-
Life Tx Life	-	22,250	22,250	-	-	28,433	28,433	-	-
Life Afidelity	-	5,040	5,040	-	-	5,335	5,335	-	-
Medic 125 Coop	413	67,717	67,566	-	564	67,992	68,556	-	-
Cancer 2	-	31,559	31,559	-	-	35,853	35,853	-	-

GREATER JASPER CONSOLIDATED SCHOOLS
 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			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments	
	07-01-21	Receipts	Disbursements		06-30-22	Receipts	Disbursements		06-30-23	
Voluntary Perf Contribution	-	7,055	7,055	-	-	7,624	7,624	-	-	
Roth IRA Coop	-	37,933	37,933	-	-	53,500	53,500	-	-	
Federal Taxes	-	1,787,642	1,787,642	-	-	1,827,467	1,827,467	-	-	
FICA-Oasdi-Social Security	-	1,191,689	1,191,689	-	-	1,244,310	1,244,310	-	-	
Medicare Taxes	-	278,702	278,702	-	-	291,146	291,146	-	-	
State Taxes	-	600,667	600,667	-	-	619,648	619,648	-	-	
County Taxes	-	226,071	226,071	-	-	235,553	235,553	-	-	
TSA	-	333,453	333,453	-	-	342,461	342,461	-	-	
Hospital Indemnity GJ	-	10,279	10,279	-	-	12,315	12,315	-	-	
Life 1	11	1,781	1,791	-	1	1,751	1,757	5	-	
Medic 1	-	4	4	-	-	5	5	-	-	
Credit Union	-	328,396	328,396	-	-	332,456	332,456	-	-	
Union Dues	-	15,456	15,456	-	-	50,802	50,802	-	-	
Flex Admin Group D	-	73,808	73,808	-	-	73,375	73,375	-	-	
Cancer/AF Non 125	-	356	356	-	-	356	356	-	-	
Cancer/WS	-	303	303	-	-	303	303	-	-	
Cancer/AF Section 125	-	111,353	111,353	-	-	116,719	116,719	-	-	
Cancer American Fid Non 125	-	37,503	37,503	-	-	42,218	42,218	-	-	
Life/Afid	-	28,712	28,712	-	-	30,027	30,027	-	-	
Ltd/Afid	-	9,083	9,083	-	-	10,720	10,720	-	-	
Std/Afid	-	32,230	32,230	-	-	36,479	36,479	-	-	
Medic 125 GJ	60,722	420,680	406,410	-	74,992	424,363	408,658	-	90,697	
Cancer/WS2	-	964	964	-	-	432	432	-	-	
Accidental - Afid	-	46,181	46,181	-	-	56,148	56,148	-	-	
GR Critical	-	14,331	14,331	-	-	18,353	18,353	-	-	
Critical Care Ins.	-	321	321	-	-	231	231	-	-	
Voluntary Perf Contrib.	-	40,314	40,314	-	-	39,622	39,622	-	-	
Vol. ISTA Ret. Contrib.	-	15,545	15,545	-	-	16,787	16,787	-	-	
Life - Afid/Texas	-	107,838	107,838	-	-	135,061	135,061	-	-	
Cert Irrevocable P/R Deduction	-	2,266	2,266	-	-	2,341	2,341	-	-	
N/C Irrevocable P/R Deduction	-	1,725	1,725	-	-	-	-	-	-	
Garnishment	-	25	25	-	-	1,431	1,431	-	-	
Roth IRA GJ	-	108,838	108,838	-	-	114,733	114,733	-	-	
Construction Fund - 2023 Bond	-	-	-	-	-	47,598	-	10,000,000	10,047,598	
Totals	\$ 23,252,113	\$ 66,124,327	\$ 63,691,037	\$ 30,502	\$ 25,715,905	\$ 68,855,436	\$ 68,351,859	\$ 10,000,000	\$ 36,219,482	

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

GREATER JASPER CONSOLIDATED SCHOOLS
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

GREATER JASPER CONSOLIDATED SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

GREATER JASPER CONSOLIDATED SCHOOLS
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.

GREATER JASPER CONSOLIDATED SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

GREATER JASPER CONSOLIDATED SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

GREATER JASPER CONSOLIDATED SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

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

C. Additional Pension

The School Corporation also contributes to an additional pension plan unique to the School Corporation. Information regarding this plan 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 these funds being set up as reimbursable grants. The reimbursements for the expenditures were not received by June 30 for each fiscal year.

GREATER JASPER CONSOLIDATED SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporations

The School Corporation has entered into capital leases with the Greater Jasper School Building Corporation (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 ended June 30, 2022 and 2023, totaled \$5,449,650 and \$5,963,200, respectively.

The School Corporation has entered into a capital lease with the Greater Jasper Middle School Building Corporation (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 ended June 30, 2022 and 2023, totaled \$2,803,292 and \$1,603,265, respectively.

The School Corporation has entered into capital leases with the Greater Jasper Ireland School Building Corporation (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 ended June 30, 2022 and 2023, totaled \$272,300 and \$1,181,375, respectively.

OTHER INFORMATION

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Education	Debt Service	Operations	Local Rainy Day	Ireland Construction	School Lunch	Curricular Materials Rental	Self Insurance	Joint Services And Supply - Spa
Cash and investments - beginning	\$ 2,193,284	\$ 3,606,722	\$ 4,158,218	\$ 2,685,376	\$ 153,737	\$ 508,126	\$ 883,729	\$ 8,029,201	\$ 410,804
Receipts:									
Local sources	155,128	8,475,149	7,117,918	-	-	166,858	648,598	9,440,226	813,339
Intermediate sources	130	-	-	-	-	-	-	-	-
State sources	22,761,930	-	-	-	-	15,324	98,808	-	-
Federal sources	-	-	-	-	-	1,861,506	-	-	-
Other receipts	-	-	885	-	-	-	-	-	-
Total receipts	<u>22,917,188</u>	<u>8,475,149</u>	<u>7,118,803</u>	<u>-</u>	<u>-</u>	<u>2,043,688</u>	<u>747,406</u>	<u>9,440,226</u>	<u>813,339</u>
Disbursements:									
Instruction	16,900,445	-	-	40,333	-	641,786	-	-	1,660
Support services	3,039,589	-	6,703,797	240,465	-	24,424	744,388	-	743,830
Noninstructional services	105,514	-	-	-	-	730,217	-	-	-
Facilities acquisition and construction	-	-	1,022,946	26,320	-	29,468	-	-	11,625
Debt services	-	8,633,507	-	294,804	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	66,997	-	10,224,412	-
Total disbursements	<u>20,045,548</u>	<u>8,633,507</u>	<u>7,726,743</u>	<u>601,922</u>	<u>-</u>	<u>1,492,892</u>	<u>744,388</u>	<u>10,224,412</u>	<u>757,115</u>
Excess (deficiency) of receipts over disbursements	<u>2,871,640</u>	<u>(158,358)</u>	<u>(607,940)</u>	<u>(601,922)</u>	<u>-</u>	<u>550,796</u>	<u>3,018</u>	<u>(784,186)</u>	<u>56,224</u>
Other financing sources (uses):									
Sale of capital assets	-	-	30,502	-	-	-	-	-	-
Transfers in	-	-	2,736,856	1,000,000	-	-	-	-	-
Transfers out	<u>(2,520,000)</u>	<u>(216,856)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,520,000)</u>	<u>(216,856)</u>	<u>1,767,358</u>	<u>1,000,000</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>351,640</u>	<u>(375,214)</u>	<u>1,159,418</u>	<u>398,078</u>	<u>-</u>	<u>550,796</u>	<u>3,018</u>	<u>(784,186)</u>	<u>56,224</u>
Cash and investments - ending	<u>\$ 2,544,924</u>	<u>\$ 3,231,508</u>	<u>\$ 5,317,636</u>	<u>\$ 3,083,454</u>	<u>\$ 153,737</u>	<u>\$ 1,058,922</u>	<u>\$ 886,747</u>	<u>\$ 7,245,015</u>	<u>\$ 467,028</u>

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	JS & S Transportation	PVVC	Construction Trades	Ice	Health Occ	Educational License Plates	Paths To Quality-In Assoc For Education	Days Of Giving Grant	JHS Tech Donation-Josh Dahmer
Cash and investments - beginning	\$ 195,393	\$ 250,684	\$ 57,719	\$ 14,003	\$ 16,193	\$ 8,985	\$ 1,000	\$ 3,307	\$ 1,540
Receipts:									
Local sources	1,056	641,141	-	128,218	101,470	-	-	-	-
Intermediate sources	-	-	-	-	-	300	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,056	641,141	-	128,218	101,470	300	-	-	-
Disbursements:									
Instruction	-	1	38	109,950	82,140	-	1,000	1,421	1,540
Support services	-	715,856	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	715,857	38	109,950	82,140	-	1,000	1,421	1,540
Excess (deficiency) of receipts over disbursements	1,056	(74,716)	(38)	18,268	19,330	300	(1,000)	(1,421)	(1,540)
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	1,056	(74,716)	(38)	18,268	19,330	300	(1,000)	(1,421)	(1,540)
Cash and investments - ending	\$ 196,449	\$ 175,968	\$ 57,681	\$ 32,271	\$ 35,523	\$ 9,285	\$ -	\$ 1,886	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Donations And Trusts	Gifts	Dubois Comm. Foundation- Lifespring Healt	Jasper High School Athletic Hall Of Fame	School Spirit Card Program/German Americ	Leader-In-Me Jes	Upgrade Grant - Jes	Formative Assessment	Digital Learning Grant/David C Ford May
Cash and investments - beginning	\$ 898	\$ -	\$ -	\$ -	\$ 5,764	\$ 1,515	\$ 13,803	\$ 8,461	\$ -
Receipts:									
Local sources	-	-	-	15,000	4,624	1,870	-	-	-
Intermediate sources	-	-	-	-	-	-	27,350	-	-
State sources	-	-	-	-	-	-	-	16,021	253
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	15,000	4,624	1,870	27,350	16,021	253
Disbursements:									
Instruction	-	-	-	-	-	-	3,725	-	253
Support services	-	-	-	-	2,963	2,047	-	14,546	-
Noninstructional services	-	-	-	719	-	-	916	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	719	2,963	2,047	4,641	14,546	253
Excess (deficiency) of receipts over disbursements	-	-	-	14,281	1,661	(177)	22,709	1,475	-
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	-	-	-	14,281	1,661	(177)	22,709	1,475	-
Cash and investments - ending	\$ 898	\$ -	\$ -	\$ 14,281	\$ 7,425	\$ 1,338	\$ 36,512	\$ 9,936	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Medicaid Reimb.-State	Secured Schools Safety Grant	Stem April 2020	Early Intervention Grant 2022- 2023	English Second Lang. 20-21	Nesp 2022- 2023	Nesp 2021- 2022	Career And Technical Performance Grant	Teacher Appreciation Grant (Tag)
Cash and investments - beginning	\$ 265,282	\$ (92,000)	\$ (1,959)	\$ -	\$ 18,182	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	18,864	92,000	20,221	-	-	-	102,987	-	119,004
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	18,864	92,000	20,221	-	-	-	102,987	-	119,004
Disbursements:									
Instruction	-	-	17,516	-	3,832	-	66,147	-	119,004
Support services	-	97,565	746	-	14,379	-	5,957	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	97,565	18,262	-	18,211	-	72,104	-	119,004
Excess (deficiency) of receipts over disbursements	18,864	(5,565)	1,959	-	(18,211)	-	30,883	-	-
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	18,864	(5,565)	1,959	-	(18,211)	-	30,883	-	-
Cash and investments - ending	\$ 284,146	\$ (97,565)	\$ -	\$ -	\$ (29)	\$ -	\$ 30,883	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Teacher Perfome/Appreciation	High Ability Students	State Connectivity Grant	Project Lead The Way	Title I 2022-23	Title I-2021- 2022	Title I 20-21	21611009Ph01 Part B FY21
Cash and investments - beginning	\$ -	\$ 12,103	\$ 127,672	\$ 500	\$ -	\$ -	\$ (9,730)	\$ (311,699)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	38,777	27,240	-	-	-	-	-
Federal sources	-	-	-	-	-	264,245	16,653	1,978,148
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	38,777	27,240	-	-	264,245	16,653	1,978,148
Disbursements:								
Instruction	-	32,497	-	-	-	265,541	6,923	734,291
Support services	-	1,886	58,777	-	-	15,110	-	932,158
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	34,383	58,777	-	-	280,651	6,923	1,666,449
Excess (deficiency) of receipts over disbursements	-	4,394	(31,537)	-	-	(16,406)	9,730	311,699
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	-	4,394	(31,537)	-	-	(16,406)	9,730	311,699
Cash and investments - ending	\$ -	\$ 16,497	\$ 96,135	\$ 500	\$ -	\$ (16,406)	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	20611009Pn01 Part B Idea FY20	22611009Pn01 Idea FY22	19611009Pn01 Idea FY19	FY23 Part B Idea	21619009Pn01 Presch FY21	22619009Pn01 Presch FY22	FY 23 Preschool	Title IV 2021- 2-22	Title IV 2022- 2023
Cash and investments - beginning	\$ (64,281)	\$ -	\$ (2)	\$ -	\$ (10,924)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	64,281	1,808,473	-	-	22,881	127,138	-	8,966	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	64,281	1,808,473	-	-	22,881	127,138	-	8,966	-
Disbursements:									
Instruction	-	1,008,722	-	-	11,957	65,717	-	9,825	-
Support services	-	975,115	-	-	-	75,842	-	5,130	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,983,837	-	-	11,957	141,559	-	14,955	-
Excess (deficiency) of receipts over disbursements	64,281	(175,364)	-	-	10,924	(14,421)	-	(5,989)	-
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	64,281	(175,364)	-	-	10,924	(14,421)	-	(5,989)	-
Cash and investments - ending	\$ -	\$ (175,364)	\$ (2)	\$ -	\$ -	\$ (14,421)	\$ -	\$ (5,989)	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Title IV 2020- 2021	Perkins Grant 2021-2022	Voc Perkins Assessment Grant 2020- 2021	Perkins Basic Grant 2022-2023	Perkins Leadership 2021- 2022	Perkins Assessment Grant 22-23	Reserve Perkins Grant 2022	Voc Ed-Perkins 2020-2021	Medicaid Reimb.- Fed
Cash and investments - beginning	\$ (2,500)	\$ -	\$ (6,600)	\$ -	\$ -	\$ -	\$ -	\$ (59,568)	\$ 635,470
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	2,500	178,280	6,600	-	6,000	-	-	59,600	90,624
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	2,500	178,280	6,600	-	6,000	-	-	59,600	90,624
Disbursements:									
Instruction	-	178,280	-	-	6,450	-	-	32	-
Support services	21	-	-	-	-	-	-	-	3,704
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	2,586
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	21	178,280	-	-	6,450	-	-	32	6,290
Excess (deficiency) of receipts over disbursements	2,479	-	6,600	-	(450)	-	-	59,568	84,334
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	2,479	-	6,600	-	(450)	-	-	59,568	84,334
Cash and investments - ending	\$ (21)	\$ -	\$ -	\$ -	\$ (450)	\$ -	\$ -	\$ -	\$ 719,804

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Title II-2022- 2023	Title IIa 2021- 2022	Title II 2020- 2021	Title III-2022- 2023	Title III 2019- 2020	Title III 2020- 2021	Title III 2021- 2022	ARP FY22 611 CFDA 84.027X	ARP FY22 619 CFDA 84.173X
Cash and investments - beginning	\$ -	\$ -	\$ (690)	\$ -	\$ 955	\$ (1,074)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	2,623	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	61,490	43,118	-	-	2,079	26,318	250,045	7,066
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	64,113	43,118	-	-	2,079	26,318	250,045	7,066
Disbursements:									
Instruction	-	8,791	14,228	-	228	505	26,623	245,888	7,066
Support services	-	54,419	28,120	-	195	500	550	18,745	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	63,210	42,348	-	423	1,005	27,173	264,633	7,066
Excess (deficiency) of receipts over disbursements	-	903	770	-	(423)	1,074	(855)	(14,588)	-
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	-	903	770	-	(423)	1,074	(855)	(14,588)	-
Cash and investments - ending	\$ -	\$ 903	\$ 80	\$ -	\$ 532	\$ -	\$ (855)	\$ (14,588)	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Cares Esser III	Esser Path	Cares Esser II	Esser	Child Care & Development Block Grant-Sta	Federal Stimulus - 18003 Educ. Stab Reli	School Lunch Prepaid Clearing	Tsa Coop	Life 1 Coop
Cash and investments - beginning	\$ (607,222)	\$ -	\$ (13,250)	\$ -	\$ -	\$ -	\$ 103,840	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	152,081	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,159,907	-	447,726	-	304,429	568	-	-	-
Other receipts	-	-	-	-	-	-	-	49,201	399
Total receipts	1,159,907	-	447,726	-	304,429	568	152,081	49,201	399
Disbursements:									
Instruction	325,588	-	170,332	-	51,038	872	-	-	-
Support services	307,892	-	225,432	-	-	846	-	-	-
Noninstructional services	-	-	-	-	-	-	166,133	-	-
Facilities acquisition and construction	-	-	52,187	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	49,201	399
Total disbursements	633,480	-	447,951	-	51,038	1,718	166,133	49,201	399
Excess (deficiency) of receipts over disbursements	526,427	-	(225)	-	253,391	(1,150)	(14,052)	-	-
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	526,427	-	(225)	-	253,391	(1,150)	(14,052)	-	-
Cash and investments - ending	\$ (80,795)	\$ -	\$ (13,475)	\$ -	\$ 253,391	\$ (1,150)	\$ 89,788	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	GJ Misc Coop	Credit	Dues	125 Benefit Plan	Hospital Indemnity Coop	Life Tx Life	Life Afidelity	Medic 125 Coop	Cancer 2
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 413	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	19,823	25,896	-	23,237	3,667	22,250	5,040	67,717	31,559
Total receipts	19,823	25,896	-	23,237	3,667	22,250	5,040	67,717	31,559
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	19,823	25,896	-	22,862	3,667	22,250	5,040	67,566	31,559
Total disbursements	19,823	25,896	-	22,862	3,667	22,250	5,040	67,566	31,559
Excess (deficiency) of receipts over disbursements	-	-	-	375	-	-	-	151	-
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	-	-	-	375	-	-	-	151	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ 564	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Voluntary Perf Contribution	Roth IRA Coop	Federal Taxes	FICA-Oasdi- Social Security	Medicare Taxes	State Taxes	County Taxes	TSA	Hospital Indemnity GJ
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	7,055	37,933	1,787,642	1,191,689	278,702	600,667	226,071	333,453	10,279
Total receipts	7,055	37,933	1,787,642	1,191,689	278,702	600,667	226,071	333,453	10,279
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	7,055	37,933	1,787,642	1,191,689	278,702	600,667	226,071	333,453	10,279
Total disbursements	7,055	37,933	1,787,642	1,191,689	278,702	600,667	226,071	333,453	10,279
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Life 1	Medic 1	Credit Union	Union Dues	Flex Admin Group D	Cancer/AF Non 125	Cancer/WS	Cancer/AF Section 125	Cancer American Fid Non 125
Cash and investments - beginning	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	1,781	4	328,396	15,456	73,808	356	303	111,353	37,503
Total receipts	1,781	4	328,396	15,456	73,808	356	303	111,353	37,503
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,791	4	328,396	15,456	73,808	356	303	111,353	37,503
Total disbursements	1,791	4	328,396	15,456	73,808	356	303	111,353	37,503
Excess (deficiency) of receipts over disbursements	(10)	-	-	-	-	-	-	-	-
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	(10)	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Life/Afid	Ltd/Afid	Std/Afid	Medic 125 GJ	Cancer/WS2	Accidental - Afid	GR Critical	Critical Care Ins.	Voluntary Perf Contrib.
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 60,722	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	28,712	9,083	32,230	420,680	964	46,181	14,331	321	40,314
Total receipts	28,712	9,083	32,230	420,680	964	46,181	14,331	321	40,314
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	28,712	9,083	32,230	406,410	964	46,181	14,331	321	40,314
Total disbursements	28,712	9,083	32,230	406,410	964	46,181	14,331	321	40,314
Excess (deficiency) of receipts over disbursements	-	-	-	14,270	-	-	-	-	-
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	-	-	-	14,270	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 74,992	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2022

	Vol. ISTA Ret. Contrib.	Life - Afid/Texas	Cert Irrevocable P/R Deduction	N/C Irrevocable P/R Deduction	Garnishment	Roth IRA GJ	Construction Fund - 2023 Bond	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,252,113
Receipts:								
Local sources	-	-	-	-	-	-	-	27,865,299
Intermediate sources	-	-	-	-	-	-	-	27,780
State sources	-	-	-	-	-	-	-	23,311,429
Federal sources	-	-	-	-	-	-	-	8,798,641
Other receipts	15,545	107,838	2,266	1,725	25	108,838	-	6,121,178
Total receipts	15,545	107,838	2,266	1,725	25	108,838	-	66,124,327
Disbursements:								
Instruction	-	-	-	-	-	-	-	21,162,185
Support services	-	-	-	-	-	-	-	15,054,994
Noninstructional services	-	-	-	-	-	-	-	1,003,499
Facilities acquisition and construction	-	-	-	-	-	-	-	1,145,132
Debt services	-	-	-	-	-	-	-	8,928,311
Nonprogrammed charges	15,545	107,838	2,266	1,725	25	108,838	-	16,396,916
Total disbursements	15,545	107,838	2,266	1,725	25	108,838	-	63,691,037
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	2,433,290
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	30,502
Transfers in	-	-	-	-	-	-	-	3,736,856
Transfers out	-	-	-	-	-	-	-	(3,736,856)
Total other financing sources (uses)	-	-	-	-	-	-	-	30,502
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	2,463,792
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,715,905

GREATER JASPER CONSOLIDATED SCHOOLS
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 For the Year Ended June 30, 2023

	Education	Debt Service	Operations	Local Rainy Day	Ireland Construction	School Lunch	Curricular Materials Rental	Self Insurance
Cash and investments - beginning	\$ 2,544,924	\$ 3,231,508	\$ 5,317,636	\$ 3,083,454	\$ 153,737	\$ 1,058,922	\$ 886,747	\$ 7,245,015
Receipts:								
Local sources	641,339	8,318,286	7,527,375	1,200	-	691,868	671,647	10,629,399
Intermediate sources	130	-	-	-	-	-	-	-
State sources	23,652,709	-	-	-	-	15,531	99,259	-
Federal sources	-	-	-	-	-	1,430,838	-	-
Other receipts	-	-	39,814	-	-	-	-	-
Total receipts	<u>24,294,178</u>	<u>8,318,286</u>	<u>7,567,189</u>	<u>1,200</u>	<u>-</u>	<u>2,138,237</u>	<u>770,906</u>	<u>10,629,399</u>
Disbursements:								
Instruction	17,662,596	-	-	36,771	-	610,582	-	-
Support services	3,116,903	-	7,867,427	205,838	-	24,099	1,021,392	3,600
Noninstructional services	47,468	-	-	-	-	753,709	-	-
Facilities acquisition and construction	-	-	651,969	468,100	-	24,964	-	-
Debt services	-	8,847,199	-	260,782	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	11,595,159
Total disbursements	<u>20,826,967</u>	<u>8,847,199</u>	<u>8,519,396</u>	<u>971,491</u>	<u>-</u>	<u>1,413,354</u>	<u>1,021,392</u>	<u>11,598,759</u>
Excess (deficiency) of receipts over disbursements	<u>3,467,211</u>	<u>(528,913)</u>	<u>(952,207)</u>	<u>(970,291)</u>	<u>-</u>	<u>724,883</u>	<u>(250,486)</u>	<u>(969,360)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	330	-	2,520,000	1,000,000	-	-	-	-
Transfers out	<u>(2,520,000)</u>	<u>-</u>	<u>(1,000,005)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,519,670)</u>	<u>-</u>	<u>1,519,995</u>	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>947,541</u>	<u>(528,913)</u>	<u>567,788</u>	<u>29,709</u>	<u>-</u>	<u>724,883</u>	<u>(250,486)</u>	<u>(969,360)</u>
Cash and investments - ending	<u>\$ 3,492,465</u>	<u>\$ 2,702,595</u>	<u>\$ 5,885,424</u>	<u>\$ 3,113,163</u>	<u>\$ 153,737</u>	<u>\$ 1,783,805</u>	<u>\$ 636,261</u>	<u>\$ 6,275,655</u>

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2023

	Joint Services And Supply - Spa	JS & S Transportation	PVVC	Construction Trades	Ice	Health Occ	Educational License Plates	Paths To Quality-In Assoc For Education	Days Of Giving Grant
Cash and investments - beginning	\$ 467,028	\$ 196,449	\$ 175,968	\$ 57,681	\$ 32,271	\$ 35,523	\$ 9,285	\$ -	\$ 1,886
Receipts:									
Local sources	871,661	1,171	336,381	-	112,445	92,373	-	1,000	-
Intermediate sources	-	-	-	-	-	-	319	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	496	-	-	-	-	-	-	-	-
Total receipts	872,157	1,171	336,381	-	112,445	92,373	319	1,000	-
Disbursements:									
Instruction	3,560	-	450	-	116,062	81,039	-	-	1,886
Support services	825,540	-	384,675	-	-	-	609	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	24,045	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	853,145	-	385,125	-	116,062	81,039	609	-	1,886
Excess (deficiency) of receipts over disbursements	19,012	1,171	(48,744)	-	(3,617)	11,334	(290)	1,000	(1,886)
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	19,012	1,171	(48,744)	-	(3,617)	11,334	(290)	1,000	(1,886)
Cash and investments - ending	\$ 486,040	\$ 197,620	\$ 127,224	\$ 57,681	\$ 28,654	\$ 46,857	\$ 8,995	\$ 1,000	\$ -

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

	JHS Tech Donation-Josh Dahmer	Donations And Trusts	Gifts	Dubois Comm. Foundation- Lifespring Healt	Jasper High School Athletic Hall Of Fame	School Spirit Card Program/German Americ	Leader-In-Me Jes	Upgrade Grant - Jes	Formative Assessment
Cash and investments - beginning	\$ -	\$ 898	\$ -	\$ -	\$ 14,281	\$ 7,425	\$ 1,338	\$ 36,512	\$ 9,936
Receipts:									
Local sources	-	-	-	18,000	22,100	4,705	-	-	-
Intermediate sources	-	-	-	-	-	-	-	6,850	-
State sources	-	-	-	-	-	-	-	-	16,020
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	18,000	22,100	4,705	-	6,850	16,020
Disbursements:									
Instruction	-	-	-	-	-	-	-	140	11,668
Support services	-	-	-	16,300	-	6,904	-	-	-
Noninstructional services	-	-	-	-	20,717	-	-	2,443	-
Facilities acquisition and construction	-	-	-	-	-	-	-	20,000	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	16,300	20,717	6,904	-	22,583	11,668
Excess (deficiency) of receipts over disbursements	-	-	-	1,700	1,383	(2,199)	-	(15,733)	4,352
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	-	-	-	1,700	1,383	(2,199)	-	(15,733)	4,352
Cash and investments - ending	\$ -	\$ 898	\$ 1,700	\$ 15,664	\$ 5,226	\$ 1,338	\$ 20,779	\$ 14,288	

GREATER JASPER CONSOLIDATED SCHOOLS
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	Digital Learning Grant/David C Ford May	Medicaid Reimb.-State	Secured Schools Safety Grant	Stem April 2020	Early Intervention Grant 2022- 2023	English Second Lang. 20-21	Nesp 2022- 2023	Nesp 2021- 2022	Career And Technical Performance Grant
Cash and investments - beginning	\$ -	\$ 284,146	\$ (97,565)	\$ -	\$ -	\$ (29)	\$ -	\$ 30,883	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	29,392	97,565	-	9,410	-	104,440	-	330
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	29,392	97,565	-	9,410	-	104,440	-	330
Disbursements:									
Instruction	-	714	-	-	425	(29)	71,191	16,861	-
Support services	-	-	-	-	8,985	-	3,472	14,022	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	714	-	-	9,410	(29)	74,663	30,883	-
Excess (deficiency) of receipts over disbursements	-	28,678	97,565	-	-	29	29,777	(30,883)	330
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(330)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(330)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	28,678	97,565	-	-	29	29,777	(30,883)	-
Cash and investments - ending	\$ -	\$ 312,824	\$ -	\$ -	\$ -	\$ -	\$ 29,777	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2023

	Teacher Appreciation Grant (Tag)	Teacher Performe/Appreciation	High Ability Students	State Connectivity Grant	Project Lead The Way	Title I 2022-23	Title I-2021- 2022	Title I 20-21
Cash and investments - beginning	\$ -	\$ -	\$ 16,497	\$ 96,135	\$ 500	\$ -	\$ (16,406)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	118,430	34,732	276,353	-	-	-	-
Federal sources	-	-	-	-	-	239,332	32,796	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	118,430	34,732	276,353	-	239,332	32,796	-
Disbursements:								
Instruction	-	117,029	33,925	-	-	250,743	15,280	-
Support services	-	1,401	6,823	292,230	500	-	1,110	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	118,430	40,748	292,230	500	250,743	16,390	-
Excess (deficiency) of receipts over disbursements	-	-	(6,016)	(15,877)	(500)	(11,411)	16,406	-
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	-	-	(6,016)	(15,877)	(500)	(11,411)	16,406	-
Cash and investments - ending	\$ -	\$ -	\$ 10,481	\$ 80,258	\$ -	\$ (11,411)	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
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 For the Year Ended June 30, 2023

	21611009Pn01 Part B FY21	20611009Pn01 Part B Idea FY20	22611009Pn01 Idea FY22	19611009Pn01 Idea FY19	FY23 Part B Idea	21619009Pn01 Presch FY21	22619009Pn01 Presch FY22	FY 23 Preschool	Title IV 2021-2- 22
Cash and investments - beginning	\$ -	\$ -	\$ (175,364)	\$ (2)	\$ -	\$ -	\$ (14,421)	\$ -	\$ (5,989)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	1,762,830	-	1,844,109	-	14,700	120,656	12,417
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,762,830	-	1,844,109	-	14,700	120,656	12,417
Disbursements:									
Instruction	-	-	708,217	-	1,094,648	-	2,611	66,634	3,809
Support services	-	-	879,249	-	935,040	-	(2,332)	62,905	2,619
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,587,466	-	2,029,688	-	279	129,539	6,428
Excess (deficiency) of receipts over disbursements	-	-	175,364	-	(185,579)	-	14,421	(8,883)	5,989
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	-	-	175,364	-	(185,579)	-	14,421	(8,883)	5,989
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (2)	\$ (185,579)	\$ -	\$ -	\$ (8,883)	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
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 For the Year Ended June 30, 2023

	Title IV 2022- 2023	Title IV 2020- 2021	Perkins Grant 2021-2022	Voc Perkins Assessment Grant 2020- 2021	Perkins Basic Grant 2022- 2023	Perkins Leadership 2021- 2022	Perkins Assessment Grant 22-23	Reserve Perkins Grant 2022	Voc Ed-Perkins 2020-2021
Cash and investments - beginning	\$ -	\$ (21)	\$ -	\$ -	\$ -	\$ (450)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	19,790	41	-	-	159,040	-	4,700	31,400	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	19,790	41	-	-	159,040	-	4,700	31,400	-
Disbursements:									
Instruction	17,738	-	-	-	151,625	(450)	4,700	31,400	-
Support services	2,052	20	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	7,415	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	19,790	20	-	-	159,040	(450)	4,700	31,400	-
Excess (deficiency) of receipts over disbursements	-	21	-	-	-	450	-	-	-
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	-	21	-	-	-	450	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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	Medicaid Reimb.- Fed	Title II-2022- 2023	Title IIa 2021- 2022	Title II 2020- 2021	Title III-2022- 2023	Title III 2019- 2020	Title III 2020- 2021	Title III 2021- 2022	ARP FY22 611 CFDA 84.027X
Cash and investments - beginning	\$ 719,804	\$ -	\$ 903	\$ 80	\$ -	\$ 532	\$ -	\$ (855)	\$ (14,588)
Receipts:									
Local sources	-	198	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	98,254	57,187	426	231	25,856	-	1,290	2,597	483,485
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	98,254	57,385	426	231	25,856	-	1,290	2,597	483,485
Disbursements:									
Instruction	112	12,964	-	-	26,783	532	1,290	1,742	375,479
Support services	1,240	44,941	2,529	311	304	-	-	-	116,473
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	2,506	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,858	57,905	2,529	311	27,087	532	1,290	1,742	491,952
Excess (deficiency) of receipts over disbursements	94,396	(520)	(2,103)	(80)	(1,231)	(532)	-	855	(8,467)
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	94,396	(520)	(2,103)	(80)	(1,231)	(532)	-	855	(8,467)
Cash and investments - ending	\$ 814,200	\$ (520)	\$ (1,200)	\$ -	\$ (1,231)	\$ -	\$ -	\$ -	\$ (23,055)

GREATER JASPER CONSOLIDATED SCHOOLS
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 For the Year Ended June 30, 2023

	ARP FY22 619 CFDA 84.173X	Cares Esser III	Esser Path	Cares Esser II	Esser	Child Care & Development Block Grant-Sta	Federal Stimulus - 18003 Educ. Stab Reli	School Lunch Prepaid Clearing	Tsa Coop
Cash and investments - beginning	\$ -	\$ (80,795)	\$ -	\$ (13,475)	\$ -	\$ 253,391	\$ (1,150)	\$ 89,788	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	627,501	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	49,030	368,036	124,121	406,794	42,724	-	1,123	-	-
Other receipts	-	-	-	-	-	-	-	-	47,568
Total receipts	49,030	368,036	124,121	406,794	42,724	-	1,123	627,501	47,568
Disbursements:									
Instruction	50,917	348,281	133,242	110,987	53,144	36,447	(27)	-	-
Support services	-	174,389	-	282,332	-	1,359	-	-	-
Noninstructional services	-	-	-	-	-	-	-	659,818	-
Facilities acquisition and construction	-	-	-	-	-	7,740	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	47,568
Total disbursements	50,917	522,670	133,242	393,319	53,144	45,546	(27)	659,818	47,568
Excess (deficiency) of receipts over disbursements	(1,887)	(154,634)	(9,121)	13,475	(10,420)	(45,546)	1,150	(32,317)	-
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	(1,887)	(154,634)	(9,121)	13,475	(10,420)	(45,546)	1,150	(32,317)	-
Cash and investments - ending	\$ (1,887)	\$ (235,429)	\$ (9,121)	\$ -	\$ (10,420)	\$ 207,845	\$ -	\$ 57,471	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
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	Life 1 Coop	GJ Misc Coop	Credit	Dues	125 Benefit Plan	Hospital Indemnity Coop	Life Tx Life	Life Afidelity	Medic 125 Coop
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ -	\$ 564
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	432	23,400	25,896	781	24,161	5,018	28,433	5,335	67,992
Total receipts	432	23,400	25,896	781	24,161	5,018	28,433	5,335	67,992
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	432	23,400	25,896	781	24,536	5,018	28,433	5,335	68,556
Total disbursements	432	23,400	25,896	781	24,536	5,018	28,433	5,335	68,556
Excess (deficiency) of receipts over disbursements	-	-	-	-	(375)	-	-	-	(564)
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	-	-	-	-	(375)	-	-	-	(564)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GREATER JASPER CONSOLIDATED SCHOOLS
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	Cancer 2	Voluntary Perf Contribution	Roth IRA Coop	Federal Taxes	FICA-Oasdi- Social Security	Medicare Taxes	State Taxes	County Taxes	TSA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	35,853	7,624	53,500	1,827,467	1,244,310	291,146	619,648	235,553	342,461
Total receipts	35,853	7,624	53,500	1,827,467	1,244,310	291,146	619,648	235,553	342,461
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	35,853	7,624	53,500	1,827,467	1,244,310	291,146	619,648	235,553	342,461
Total disbursements	35,853	7,624	53,500	1,827,467	1,244,310	291,146	619,648	235,553	342,461
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Hospital Indemnity GJ	Life 1	Medic 1	Credit Union	Union Dues	Flex Admin Group D	Cancer/AF Non 125	Cancer/WS	Cancer/AF Section 125
Cash and investments - beginning	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	12,315	1,751	5	332,456	50,802	73,375	356	303	116,719
Total receipts	12,315	1,751	5	332,456	50,802	73,375	356	303	116,719
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	12,315	1,757	5	332,456	50,802	73,375	356	303	116,719
Total disbursements	12,315	1,757	5	332,456	50,802	73,375	356	303	116,719
Excess (deficiency) of receipts over disbursements	-	(6)	-	-	-	-	-	-	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	5	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	5	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1)	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Cancer					Accidental -		Critical Care	
	American Fid	Life/Afid	Ltd/Afid	Std/Afid	Medic 125 GJ	Cancer/WS2	Afid	GR Critical	Ins.
	Non 125								
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 74,992	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	42,218	30,027	10,720	36,479	424,363	432	56,148	18,353	231
Total receipts	42,218	30,027	10,720	36,479	424,363	432	56,148	18,353	231
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	42,218	30,027	10,720	36,479	408,658	432	56,148	18,353	231
Total disbursements	42,218	30,027	10,720	36,479	408,658	432	56,148	18,353	231
Excess (deficiency) of receipts over disbursements	-	-	-	-	15,705	-	-	-	-
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	-	-	-	-	15,705	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 90,697	\$ -	\$ -	\$ -	\$ -

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

	Voluntary Perf Contrib.	Vol. ISTA Ret. Contrib.	Life - Afid/Texas	Cert Irrevocable P/R Deduction	N/C Irrevocable P/R Deduction	Garnishment	Roth IRA GJ	Construction Fund - 2023 Bond	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,715,905
Receipts:									
Local sources	-	-	-	-	-	-	-	-	30,568,649
Intermediate sources	-	-	-	-	-	-	-	-	7,299
State sources	-	-	-	-	-	-	-	-	24,454,171
Federal sources	-	-	-	-	-	-	-	-	7,333,803
Other receipts	39,622	16,787	135,061	2,341	-	1,431	114,733	47,598	6,491,514
Total receipts	39,622	16,787	135,061	2,341	-	1,431	114,733	47,598	68,855,436
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	22,263,718
Support services	-	-	-	-	-	-	-	-	16,305,261
Noninstructional services	-	-	-	-	-	-	-	-	1,484,155
Facilities acquisition and construction	-	-	-	-	-	-	-	-	1,206,739
Debt services	-	-	-	-	-	-	-	-	9,107,981
Nonprogrammed charges	39,622	16,787	135,061	2,341	-	1,431	114,733	-	17,984,005
Total disbursements	39,622	16,787	135,061	2,341	-	1,431	114,733	-	68,351,859
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	47,598	503,577
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	10,000,000	10,000,000
Transfers in	-	-	-	-	-	-	-	-	3,520,335
Transfers out	-	-	-	-	-	-	-	-	(3,520,335)
Total other financing sources (uses)	-	-	-	-	-	-	-	10,000,000	10,000,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	10,047,598	10,503,577
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,047,598	\$ 36,219,482

GREATER JASPER CONSOLIDATED SCHOOLS
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Greater Jasper Middle School Building Corporation	Jasper Middle School	\$ 3,330,973	7/15/2002	1/15/2024
Greater Jasper School Building Corporation	Jasper High School	1,291,000	7/15/2002	1/15/2024
Greater Jasper Ireland School Building Corporation	Ireland Elementary School Cafeteria	826,000	7/15/2018	1/15/2025
Greater Jasper Ireland School Building Corporation	Ireland Elementary School	931,000	7/15/2016	1/15/2024
Greater Jasper School Building Corporation	JHS/JMS/Ireland/Supt. Office	1,005,000	6/30/2020	12/31/2032
Greater Jasper School Building Corporation	Jasper Elementary School	1,354,000	7/15/2019	7/15/2030
Greater Jasper School Building Corporation	Multi-Building Projects 2023	<u>1,750,000</u>	3/28/2022	12/31/2042
Total governmental activities		<u>10,487,973</u>		
Total of annual lease payments		<u>\$ 10,487,973</u>		

GREATER JASPER CONSOLIDATED SCHOOLS
 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:	
Infrastructure	\$ 2,919,012
Buildings	132,524,584
Improvements other than buildings	10,787,603
Machinery, equipment, and vehicles	<u>5,400,439</u>
Total governmental activities	<u>151,631,638</u>
Total capital assets	<u><u>\$ 151,631,638</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/>.