

STATE BOARD OF ACCOUNTS
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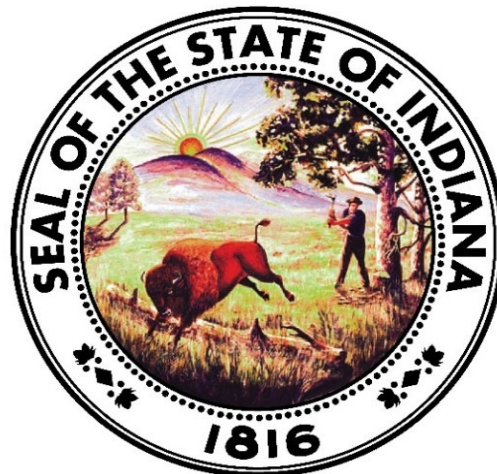
FINANCIAL STATEMENT AUDIT REPORT

OF

RANDOLPH CENTRAL SCHOOL CORPORATION

RANDOLPH COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/08/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	9-11
Notes to Financial Statement	12-18
Other Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	20-51
Schedule of Payables and Receivables	53
Schedule of Leases and Debt	54
Schedule of Capital Assets.....	55
Other Reports.....	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Linda Dodd Stephanie Baldwin	07-01-21 to 06-30-22 07-01-22 to 06-30-24
Superintendent of Schools	Rolland Abraham	07-01-21 to 06-30-24
President of the School Board	Jeff Oswalt Lisa Hendrickson Bill Bush	07-01-21 to 12-31-21 01-01-22 to 12-31-23 01-01-24 to 06-30-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE RANDOLPH CENTRAL SCHOOL
CORPORATION, RANDOLPH COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Randolph Central 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 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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RANDOLPH CENTRAL 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 Fund	\$ 1,128,590	\$ 10,222,572	\$ 9,142,855	\$ (1,263,676)	\$ 944,631	\$ 11,049,311	\$ 10,147,120	\$ (1,380,000)	\$ 466,822
Debt Service Fund	209,682	1,407,001	1,229,518	-	387,165	1,755,754	1,517,907	-	625,012
Operations Fund	420,410	2,855,185	4,374,925	1,188,676	89,346	2,951,018	4,110,461	1,422,924	352,827
Local Rainy Day Fund	812,020	161,506	684,468	61,000	350,058	48,118	305,063	(1,000)	92,113
Retirement/Severance	36,903	-	2,663	-	34,240	-	9,114	-	25,126
2019 Go Bonds	9,013	-	8,835	-	178	-	-	-	178
2021 Go Bonds - Solar Pro	130,298	-	127,176	-	3,122	-	3,122	-	-
2021 Construction Bonds	-	15,075	194,102	178,461	(566)	-	14,517	14,517	(566)
2022 Common School Inst Remodel	-	-	-	-	-	-	389,068	366,092	(22,976)
2022 Construction Bonds	-	-	-	-	-	-	177,627	2,000,000	1,822,373
School Lunch	115,840	925,075	851,107	-	189,808	917,874	944,714	(13,293)	149,675
Textbook Rental Fund	365,084	225,167	308,774	-	281,477	228,712	259,287	-	250,902
Industrial Wing	332	-	332	-	-	-	-	-	-
America Dairy Assoc. Grant	-	4,000	2,000	-	2,000	-	-	-	2,000
Driver TIF	33,844	24,013	38,475	-	19,382	38,253	38,296	-	19,339
Educational Plate Fees	77	94	-	-	171	56	152	-	75
Donation-Bes Library Book	320	-	-	-	320	-	-	-	320
Holloway Band Trust	115	-	-	-	115	-	-	-	115
Best Trust Fund	3,305	22,232	11,385	-	14,152	18,863	10,812	-	22,203
Communities In Schools	2,500	5,000	-	-	7,500	-	7,500	-	-
Donations-Winchester/Rc	550	-	-	-	550	-	-	-	550
United Way Donation	4,222	-	4,147	-	75	-	-	-	75
Donation-Adv. Mfg-L.Fast	3,797	-	-	-	3,797	-	-	-	3,797
Donation Ardagh/Supplies	25,872	-	8,178	-	17,694	-	17,553	-	141
Donations-Softball Diamon	3,339	2,138	-	-	5,477	-	-	-	5,477
Donation 3D Achieve. Cente	2,500	-	-	-	2,500	-	-	-	2,500
Comm. Foundation/Rc	928	-	-	-	928	-	-	-	928
Stem Donation	20,000	-	1,497	-	18,503	-	18,503	-	-
Comm Found.-Band	-	3,750	2,500	-	1,250	25,000	26,250	-	-
E Wing Renovation Donation	-	-	-	-	-	98,872	86,272	-	12,600
Drug Free Comm. Grant	-	-	-	-	-	840	-	-	840
Drug Free Randolph Co. Donation	-	634	-	-	634	-	884	-	(250)
No Kid Hungry Grant	12,596	3,259	13,855	-	2,000	-	2,000	-	-
Donation-Backpack Program	5,250	8,500	7,846	-	5,904	11,425	15,212	-	2,117
Grow Your Own-Cell Donation	-	-	-	-	-	5,000	-	-	5,000
Youth Institute Grant	-	460	460	-	-	-	-	-	-
Scholarships	19,823	23,555	26,364	-	17,014	18,558	14,611	-	20,961
Fields Scholarship	50,000	-	-	-	50,000	-	-	-	50,000
State Form. Assessment	-	-	9,845	17,676	7,831	17,115	9,167	-	15,779
1008 Student Learning Recovery	2,583	13,120	15,703	-	-	17,437	24,782	-	(7,345)

RANDOLPH CENTRAL 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
Medicaid Reimbursement Fd	18,218	6,812	-	-	25,030	7,878	25,271	-	7,637
Medicaid Reimbr./State	-	12,478	-	-	12,478	29,351	10,283	-	31,546
Secured Sch Safety 21-22	(6,137)	20,522	33,677	-	(19,292)	33,562	42,804	-	(28,534)
STEM Grant 2020/21	(3,250)	11,865	8,615	-	-	-	16,296	-	(16,296)
Icap Grant	-	-	-	-	-	-	780	-	(780)
Early Intervention 2022-23	3,681	-	3,681	-	-	4,068	2,666	-	1,402
Early Intervention Grant	-	4,265	80	-	4,185	-	4,184	-	1
Nesp Grant 21-22	-	3,466	1,750	-	1,716	-	1,716	-	-
Nesp Grant 22-23	-	-	-	-	-	4,462	3,141	-	1,321
Non-Eng Speaking 2020-21	3,663	529	4,192	-	-	-	-	-	-
Career And Tech Ed	-	-	-	-	-	55	-	-	55
T.A.G.	-	48,960	48,960	-	-	50,062	50,062	-	-
H. Abilities Grant 20-21	17,508	28,125	17,508	-	28,125	2,713	28,268	-	2,570
State Connectivity Grant	6,720	12,760	4,860	-	14,620	7,398	6,572	-	15,446
School Connectivity	879	-	879	-	-	-	-	-	-
Project Lead The Way	21,650	81,200	40,952	-	61,898	10,750	23,673	-	48,975
2022 Digital Learning Grant	-	-	-	-	-	-	42,550	-	(42,550)
Title I 2020/2021	(28,748)	196,519	167,771	-	-	-	-	-	-
Title I 2021/2022	-	251,331	286,537	-	(35,206)	137,518	102,312	-	-
Title I 2022/2023	-	-	-	-	-	245,407	271,230	(12,951)	(38,774)
Special Ed Grant 2020-21	(29,546)	75,029	45,483	-	-	-	-	-	-
Special Ed 2021-22	-	310,309	341,721	-	(31,412)	51,718	20,306	-	-
Special Ed 2022-23	-	-	-	-	-	248,896	281,577	-	(32,681)
Title IV 2020-21	-	2,483	8,764	-	(6,281)	31,721	25,502	-	(62)
Title IV 2021-22	-	-	-	-	-	1,500	5,000	-	(3,500)
Title IV 2019-20	(932)	16,426	15,494	-	-	-	-	-	-
Medicaid Reimb-Federal	14,941	32,896	1,560	-	46,277	80,271	3,700	-	122,848
Title II 2021/22	-	-	-	-	-	22,606	39,751	-	(17,145)
Title II 2019/20	(7,035)	60,786	53,751	-	-	-	875	-	(875)
Title II 2020/21	-	26,049	30,086	-	(4,037)	37,199	33,243	-	(81)
Title II 2022/23	-	-	-	-	-	1,974	1,974	-	-
Rural & Low Income 2019-20	-	3,503	3,503	-	-	-	-	-	-
Rural & Low Income 2020-21	-	21,694	21,694	-	-	9,533	9,533	-	-
Rural & Low Income 2018-19	806	540	1,346	-	-	-	-	-	-
Esser III	-	690,524	1,040,175	-	(349,651)	2,043,075	1,769,315	-	(75,891)
Esser II	(208,322)	899,728	939,220	-	(247,814)	356,197	116,263	-	(7,880)
1008 Employability Skills Grant	-	-	-	-	-	-	42,000	-	(42,000)
Geer Grant	(6,212)	69,566	70,496	-	(7,142)	13,349	6,207	-	-
Cares Act Grant	(668)	11,971	11,303	-	-	46,028	46,028	-	-
FEMA	7,820	-	534	-	7,286	-	-	-	7,286
Recn Grant 2019/20	(5,650)	58,076	57,273	-	(4,847)	17,338	20,829	-	(8,338)

RANDOLPH CENTRAL 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
Textbook Reimb. Clearing	-	48,607	48,607	-	-	-	-	-	-
Clearing Account-Pepsi	-	2,007	2,007	-	-	-	-	-	-
Clearing Account-Misc.	-	293,389	293,389	-	-	-	-	-	-
Prepaid School Lunch Reimb	8,398	39,508	41,037	-	6,869	196,605	43,373	-	160,101
Federal Withholding Tax	-	608,868	608,868	-	-	687,126	687,126	-	-
Teaching Social Security	-	595,310	595,310	-	-	468,022	468,022	-	-
State Gross Income Tax	-	248,790	248,790	-	-	281,605	281,605	-	-
County Tax	-	188,207	188,207	-	-	238,418	238,418	-	-
Teacher's Retirement	-	300	300	-	-	-	-	-	-
Non-Teachers Retirement	-	13,176	13,176	-	-	8,884	8,805	-	79
Aflac/S 125	-	1,092	1,092	-	-	1,092	1,092	-	-
Non-Teaching Social Security	-	274,243	274,243	-	-	210,574	210,574	-	-
Fee/Non	-	160	160	-	-	194	194	-	-
Madison Nat'L Life Ins	-	165	165	-	-	213	-	-	213
Supplemental Life Insurance	(25)	3,617	3,557	-	35	2,772	2,988	-	(181)
Hospital Insurance/S 125	-	360,138	360,138	-	-	347,763	359,748	-	(11,985)
Madison National Life Ins	-	295	295	-	-	133	-	-	133
Dental Care Plus-Dental	348	27,998	28,210	-	136	34,680	34,161	-	655
Colonial/Section 125	612	30,266	30,618	-	260	28,570	28,478	-	352
Avesis-Vision	121	6,418	6,484	-	55	7,686	7,707	-	34
Hospital/Non	-	22,576	22,576	-	-	21,013	14,794	-	6,219
Colonial/Non	851	46,379	46,914	-	316	54,618	54,383	-	551
Miscellaneous/Non Section	-	24,593	24,468	(125)	-	29,975	29,975	-	-
Clearing Account-Misc.	-	-	-	-	-	83,629	83,629	-	-
Textbook Reimb. Clearing	-	-	-	-	-	55,798	55,798	-	-
Midland Life Insurance	-	20,460	20,460	-	-	13,260	13,260	-	-
Security Benefit 403(B)	-	23,429	23,554	125	-	16,060	16,060	-	-
Security Benefit/Roth 403(B)	-	99,771	99,771	-	-	111,075	111,075	-	-
Metlife 403(B) Security First	-	9,440	9,440	-	-	7,315	7,315	-	-
Cobra Ins. Fund	1,021	74,770	75,423	-	368	95,426	61,284	-	34,510
Admin Scholarship Contributions	-	-	-	-	-	820	480	-	340
Clearing Account-Pepsi	-	-	-	-	-	2,485	2,485	-	-
Sales Tax Collected	-	983	983	-	-	954	954	-	-
Totals	\$ 3,230,505	\$ 21,945,703	\$ 23,397,117	\$ 182,137	\$ 1,961,228	\$ 23,703,600	\$ 24,027,688	\$ 2,396,289	\$ 4,033,429

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

RANDOLPH CENTRAL 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.

RANDOLPH CENTRAL 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.

RANDOLPH CENTRAL SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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.

RANDOLPH CENTRAL 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. 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.

RANDOLPH CENTRAL SCHOOL CORPORATION
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.

RANDOLPH CENTRAL SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

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

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

RANDOLPH CENTRAL SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursements were not yet received by June 30, 2022 and 2023. Deficits in other fund balances, including the 2021 Construction Bonds and 2022 Common School Indst Remodel funds were the result of reimbursements not yet received by June 30, 2022 and 2023.

Note 8. Holding Corporation

The School Corporation has entered into a capital lease with the Randolph Central 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 ending June 30, 2022 and 2023, totaled \$931,141 and \$1,175,106, respectively.

Note 9. Subsequent Events

In September 2023, the School Corporation entered into a lease agreement with the Randolph Central Building Corporation related to debt it issued in the amount of \$3,960,000 to finance the costs and fees associated with the renovation of, and improvements to the administration center, purchase of real estate, construction of a P-Tech addition to the Winchester Community High School, maintenance and site improvements, and the purchase of technology and equipment. The related lease arrangements require semi-annual lease payments beginning June 2024 and ending December 2042.

On February 13, 2024, the School Corporation awarded the P-Tech Building Construction Project to TD Contracting, LLC in the amount of \$1,288,000.

OTHER INFORMATION

RANDOLPH CENTRAL 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 Fund	Debt Service Fund	Operations Fund	Local Rainy Day Fund	Retirement/Severance	2019 Go Bonds	2021 Go Bonds - Solar Pro	2021 Construction Bonds
Cash and investments - beginning	\$ 1,128,590	\$ 209,682	\$ 420,410	\$ 812,020	\$ 36,903	\$ 9,013	\$ 130,298	\$ -
Receipts:								
Local sources	138,292	1,407,001	2,834,571	34,078	-	-	-	15,075
Intermediate sources	231	-	-	-	-	-	-	-
State sources	10,006,801	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	77,248	-	20,614	127,428	-	-	-	-
Total receipts	10,222,572	1,407,001	2,855,185	161,506	-	-	-	15,075
Disbursements:								
Instruction	6,914,604	-	-	-	-	-	-	-
Support services	2,056,185	-	3,232,400	-	2,663	-	2,091	27,232
Noninstructional services	172,066	-	12,600	-	-	-	-	-
Facilities acquisition and construction	-	-	951,258	684,468	-	8,835	125,085	166,870
Debt services	-	1,229,518	178,667	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	9,142,855	1,229,518	4,374,925	684,468	2,663	8,835	127,176	194,102
Excess (deficiency) of receipts over disbursements	1,079,717	177,483	(1,519,740)	(522,962)	(2,663)	(8,835)	(127,176)	(179,027)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	178,461
Sale of capital assets	-	-	3,676	-	-	-	-	-
Transfers in	-	-	1,270,000	185,000	-	-	-	-
Transfers out	(1,263,676)	-	(85,000)	(124,000)	-	-	-	-
Total other financing sources (uses)	(1,263,676)	-	1,188,676	61,000	-	-	-	178,461
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(183,959)	177,483	(331,064)	(461,962)	(2,663)	(8,835)	(127,176)	(566)
Cash and investments - ending	\$ 944,631	\$ 387,165	\$ 89,346	\$ 350,058	\$ 34,240	\$ 178	\$ 3,122	\$ (566)

RANDOLPH CENTRAL 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

	2022 Common School Indst Remodel	2022 Construction Bonds	School Lunch	Textbook Rental Fund	Industrial Wing	America Dairy Assoc. Grant	Driver TIF	Educational Plate Fees
Cash and investments - beginning	\$ -	\$ -	\$ 115,840	\$ 365,084	\$ 332	\$ -	\$ 33,844	\$ 77
Receipts:								
Local sources	-	-	43,980	174,842	-	4,000	24,013	-
Intermediate sources	-	-	-	-	-	-	-	94
State sources	-	-	6,657	48,607	-	-	-	-
Federal sources	-	-	864,216	-	-	-	-	-
Other receipts	-	-	10,222	1,718	-	-	-	-
Total receipts	-	-	925,075	225,167	-	4,000	24,013	94
Disbursements:								
Instruction	-	-	-	-	332	-	-	-
Support services	-	-	28,742	308,774	-	-	-	-
Noninstructional services	-	-	811,711	-	-	2,000	-	-
Facilities acquisition and construction	-	-	10,654	-	-	-	-	-
Debt services	-	-	-	-	-	-	38,475	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	851,107	308,774	332	2,000	38,475	-
Excess (deficiency) of receipts over disbursements	-	-	73,968	(83,607)	(332)	2,000	(14,462)	94
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	73,968	(83,607)	(332)	2,000	(14,462)	94
Cash and investments - ending	\$ -	\$ -	\$ 189,808	\$ 281,477	\$ -	\$ 2,000	\$ 19,382	\$ 171

RANDOLPH CENTRAL 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

	Donation-Bes Library Book	Holloway Band Trust	Best Trust Fund	Communities In Schools	Donations- Winchester/Rc	United Way Donation	Donation-Adv. Mfg-L.Fast	Donation Ardagh/Supplies
Cash and investments - beginning	\$ 320	\$ 115	\$ 3,305	\$ 2,500	\$ 550	\$ 4,222	\$ 3,797	\$ 25,872
Receipts:								
Local sources	-	-	22,232	5,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	22,232	5,000	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	4,147	-	8,178
Support services	-	-	11,385	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	11,385	-	-	4,147	-	8,178
Excess (deficiency) of receipts over disbursements	-	-	10,847	5,000	-	(4,147)	-	(8,178)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	10,847	5,000	-	(4,147)	-	(8,178)
Cash and investments - ending	\$ 320	\$ 115	\$ 14,152	\$ 7,500	\$ 550	\$ 75	\$ 3,797	\$ 17,694

RANDOLPH CENTRAL 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

	Donations-Softball Diamon	Donation 3D Achieve. Cente	Comm. Foundation/Rc	Stem Donation	Comm Found.- Band	E Wing Renovation Donation	Drug Free Comm. Grant
Cash and investments - beginning	\$ 3,339	\$ 2,500	\$ 928	\$ 20,000	\$ -	\$ -	\$ -
Receipts:							
Local sources	2,138	-	-	-	3,750	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,138	-	-	-	3,750	-	-
Disbursements:							
Instruction	-	-	-	1,497	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	2,500	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,497	2,500	-	-
Excess (deficiency) of receipts over disbursements	2,138	-	-	(1,497)	1,250	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,138	-	-	(1,497)	1,250	-	-
Cash and investments - ending	\$ 5,477	\$ 2,500	\$ 928	\$ 18,503	\$ 1,250	\$ -	\$ -

RANDOLPH CENTRAL 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

	Drug Free Randolph Co. Donation	No Kid Hungry Grant	Donation- Backpack Program	Grow Your Own- Cell Donation	Youth Institute Grant	Scholarships	Fields Scholarship
Cash and investments - beginning	\$ -	\$ 12,596	\$ 5,250	\$ -	\$ -	\$ 19,823	\$ 50,000
Receipts:							
Local sources	-	3,259	8,500	-	460	23,555	-
Intermediate sources	634	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	634	3,259	8,500	-	460	23,555	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	460	-	-
Noninstructional services	-	13,855	7,846	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	26,364	-
Total disbursements	-	13,855	7,846	-	460	26,364	-
Excess (deficiency) of receipts over disbursements	634	(10,596)	654	-	-	(2,809)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	634	(10,596)	654	-	-	(2,809)	-
Cash and investments - ending	\$ 634	\$ 2,000	\$ 5,904	\$ -	\$ -	\$ 17,014	\$ 50,000

RANDOLPH CENTRAL 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

	State Form. Assessment	1008 Student Learning Recovery	Medicaid Reimbursement Fd	Medicaid Reimbr./State	Secured Sch Safety 21-22	STEM Grant 2020/21	Icap Grant
Cash and investments - beginning	\$ -	\$ 2,583	\$ 18,218	\$ -	\$ (6,137)	\$ (3,250)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	13,120	6,812	12,478	20,522	11,865	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	13,120	6,812	12,478	20,522	11,865	-
Disbursements:							
Instruction	-	7,721	-	-	-	4,265	-
Support services	9,845	7,982	-	-	33,677	4,350	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	9,845	15,703	-	-	33,677	8,615	-
Excess (deficiency) of receipts over disbursements	(9,845)	(2,583)	6,812	12,478	(13,155)	3,250	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	17,676	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	17,676	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,831	(2,583)	6,812	12,478	(13,155)	3,250	-
Cash and investments - ending	\$ 7,831	\$ -	\$ 25,030	\$ 12,478	\$ (19,292)	\$ -	\$ -

RANDOLPH CENTRAL 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

	Early Intervention 2022- 23	Early Intervention Grant	Nesp Grant 21-22	Nesp Grant 22-23	Non-Eng Speaking 2020-21	Career And Tech Ed	T.A.G.
Cash and investments - beginning	\$ 3,681	\$ -	\$ -	\$ -	\$ 3,663	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	529	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	4,265	3,466	-	-	-	48,960
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	4,265	3,466	-	529	-	48,960
Disbursements:							
Instruction	3,681	80	1,625	-	3,192	-	46,316
Support services	-	-	125	-	1,000	-	2,644
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	3,681	80	1,750	-	4,192	-	48,960
Excess (deficiency) of receipts over disbursements	(3,681)	4,185	1,716	-	(3,663)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,681)	4,185	1,716	-	(3,663)	-	-
Cash and investments - ending	\$ -	\$ 4,185	\$ 1,716	\$ -	\$ -	\$ -	\$ -

RANDOLPH CENTRAL 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

	H. Abilities Grant 20-21	State Connectivity Grant	School Connectivity	Project Lead The Way	2022 Digital Learning Grant	Title I 2020/2021	Title I 2021/2022
Cash and investments - beginning	\$ 17,508	\$ 6,720	\$ 879	\$ 21,650	\$ -	\$ (28,748)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	28,125	12,760	-	81,200	-	-	-
Federal sources	-	-	-	-	-	196,519	251,331
Other receipts	-	-	-	-	-	-	-
Total receipts	28,125	12,760	-	81,200	-	196,519	251,331
Disbursements:							
Instruction	17,508	-	-	31,502	-	149,504	283,836
Support services	-	4,860	879	9,450	-	18,267	2,701
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	17,508	4,860	879	40,952	-	167,771	286,537
Excess (deficiency) of receipts over disbursements	10,617	7,900	(879)	40,248	-	28,748	(35,206)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,617	7,900	(879)	40,248	-	28,748	(35,206)
Cash and investments - ending	\$ 28,125	\$ 14,620	\$ -	\$ 61,898	\$ -	\$ -	\$ (35,206)

RANDOLPH CENTRAL 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

	Title I 2022/2023	Special Ed Grant 2020-21	Special Ed 2021- 22	Special Ed 2022-23	Title IV 2020-21	Title IV 2021-22	Title IV 2019-20
Cash and investments - beginning	\$ -	\$ (29,546)	\$ -	\$ -	\$ -	\$ -	\$ (932)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	75,029	310,309	-	2,483	-	16,426
Other receipts	-	-	-	-	-	-	-
Total receipts	-	75,029	310,309	-	2,483	-	16,426
Disbursements:							
Instruction	-	45,483	341,721	-	3,514	-	15,494
Support services	-	-	-	-	5,250	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	45,483	341,721	-	8,764	-	15,494
Excess (deficiency) of receipts over disbursements	-	29,546	(31,412)	-	(6,281)	-	932
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	29,546	(31,412)	-	(6,281)	-	932
Cash and investments - ending	\$ -	\$ -	\$ (31,412)	\$ -	\$ (6,281)	\$ -	\$ -

RANDOLPH CENTRAL 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

	Medicaid Reimb- Federal	Title II 2021/22	Title II 2019/20	Title II 2020/21	Title II 2022/23	Rural & Low Income 2019-20	Rural & Low Income 2020-21
Cash and investments - beginning	\$ 14,941	\$ -	\$ (7,035)	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	32,896	-	60,786	26,049	-	3,503	21,694
Other receipts	-	-	-	-	-	-	-
Total receipts	32,896	-	60,786	26,049	-	3,503	21,694
Disbursements:							
Instruction	1,560	-	-	6,812	-	31	21,694
Support services	-	-	53,751	23,274	-	3,472	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	1,560	-	53,751	30,086	-	3,503	21,694
Excess (deficiency) of receipts over disbursements	31,336	-	7,035	(4,037)	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	31,336	-	7,035	(4,037)	-	-	-
Cash and investments - ending	\$ 46,277	\$ -	\$ -	\$ (4,037)	\$ -	\$ -	\$ -

RANDOLPH CENTRAL 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

	Rural & Low Income 2018-19	Esser III	Esser II	1008 Employability Skills Grant	Geer Grant	Cares Act Grant	FEMA
Cash and investments - beginning	\$ 806	\$ -	\$ (208,322)	\$ -	\$ (6,212)	\$ (668)	\$ 7,820
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	540	690,524	899,728	-	69,566	11,971	-
Other receipts	-	-	-	-	-	-	-
Total receipts	540	690,524	899,728	-	69,566	11,971	-
Disbursements:							
Instruction	-	116,321	128,695	-	1,104	152	-
Support services	1,346	200,335	73,315	-	69,392	7,250	534
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	723,519	737,210	-	-	3,901	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	1,346	1,040,175	939,220	-	70,496	11,303	534
Excess (deficiency) of receipts over disbursements	(806)	(349,651)	(39,492)	-	(930)	668	(534)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(806)	(349,651)	(39,492)	-	(930)	668	(534)
Cash and investments - ending	\$ -	\$ (349,651)	\$ (247,814)	\$ -	\$ (7,142)	\$ -	\$ 7,286

RANDOLPH CENTRAL 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

	Recn Grant 2019/20	Textbook Reimb. Clearing	Clearing Account- Pepsi	Clearing Account- Misc.	Prepaid School Lunch Reimb	Federal Withholding Tax	Teaching Social Security
Cash and investments - beginning	\$ (5,650)	\$ -	\$ -	\$ -	\$ 8,398	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	58,076	-	-	-	-	-	-
Other receipts	-	48,607	2,007	293,389	39,508	608,868	595,310
Total receipts	58,076	48,607	2,007	293,389	39,508	608,868	595,310
Disbursements:							
Instruction	3,170	-	-	-	-	-	-
Support services	5,399	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	48,704	48,607	2,007	293,389	41,037	608,868	595,310
Total disbursements	57,273	48,607	2,007	293,389	41,037	608,868	595,310
Excess (deficiency) of receipts over disbursements	803	-	-	-	(1,529)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	803	-	-	-	(1,529)	-	-
Cash and investments - ending	\$ (4,847)	\$ -	\$ -	\$ -	\$ 6,869	\$ -	\$ -

RANDOLPH CENTRAL 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

	State Gross Income Tax	County Tax	Teacher's Retirement	Non-Teachers Retirement	Aflac/S 125	Non-Teaching Social Security	Fee/Non
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	248,790	188,207	300	13,176	1,092	274,243	160
Total receipts	248,790	188,207	300	13,176	1,092	274,243	160
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	248,790	188,207	300	13,176	1,092	274,243	160
Total disbursements	248,790	188,207	300	13,176	1,092	274,243	160
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RANDOLPH CENTRAL 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

	Madison Nat'L Life Ins	Supplemental Life Insurance	Hospital Insurance/S 125	Madison National Life Ins	Dental Care Plus-Dental	Colonial/Section 125	Avesis-Vision
Cash and investments - beginning	\$ -	\$ (25)	\$ -	\$ -	\$ 348	\$ 612	\$ 121
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	165	3,617	360,138	295	27,998	30,266	6,418
Total receipts	165	3,617	360,138	295	27,998	30,266	6,418
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	165	3,557	360,138	295	28,210	30,618	6,484
Total disbursements	165	3,557	360,138	295	28,210	30,618	6,484
Excess (deficiency) of receipts over disbursements	-	60	-	-	(212)	(352)	(66)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	60	-	-	(212)	(352)	(66)
Cash and investments - ending	\$ -	\$ 35	\$ -	\$ -	\$ 136	\$ 260	\$ 55

RANDOLPH CENTRAL 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

	Hospital/Non	Colonial/Non	Miscellaneous/Non Section	Clearing Account-Misc.	Textbook Reimb. Clearing	Midland Life Insurance	Security Benefit 403(B)
Cash and investments - beginning	\$ -	\$ 851	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	22,576	46,379	24,593	-	-	20,460	23,429
Total receipts	22,576	46,379	24,593	-	-	20,460	23,429
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	22,576	46,914	24,468	-	-	20,460	23,554
Total disbursements	22,576	46,914	24,468	-	-	20,460	23,554
Excess (deficiency) of receipts over disbursements	-	(535)	125	-	-	-	(125)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	125
Transfers out	-	-	(125)	-	-	-	-
Total other financing sources (uses)	-	-	(125)	-	-	-	125
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(535)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 316	\$ -	\$ -	\$ -	\$ -	\$ -

RANDOLPH CENTRAL 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

	Security Benefit/Roth 403(B)	Metlife 403(B) Security First	Cobra Ins. Fund	Admin Scholarship Contributions	Clearing Account- Pepsi	Sales Tax Collected	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 1,021	\$ -	\$ -	\$ -	\$ 3,230,505
Receipts:							
Local sources	-	-	-	-	-	-	4,745,275
Intermediate sources	-	-	-	-	-	-	959
State sources	-	-	-	-	-	-	10,305,638
Federal sources	-	-	-	-	-	-	3,591,646
Other receipts	99,771	9,440	74,770	-	-	983	3,302,185
Total receipts	99,771	9,440	74,770	-	-	983	21,945,703
Disbursements:							
Instruction	-	-	-	-	-	-	8,163,739
Support services	-	-	-	-	-	-	6,209,030
Noninstructional services	-	-	-	-	-	-	1,020,078
Facilities acquisition and construction	-	-	-	-	-	-	3,414,300
Debt services	-	-	-	-	-	-	1,446,660
Nonprogrammed charges	99,771	9,440	75,423	-	-	983	3,143,310
Total disbursements	99,771	9,440	75,423	-	-	983	23,397,117
Excess (deficiency) of receipts over disbursements	-	-	(653)	-	-	-	(1,451,414)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	178,461
Sale of capital assets	-	-	-	-	-	-	3,676
Transfers in	-	-	-	-	-	-	1,472,801
Transfers out	-	-	-	-	-	-	(1,472,801)
Total other financing sources (uses)	-	-	-	-	-	-	182,137
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(653)	-	-	-	(1,269,277)
Cash and investments - ending	\$ -	\$ -	\$ 368	\$ -	\$ -	\$ -	\$ 1,961,228

RANDOLPH CENTRAL SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Education Fund	Debt Service Fund	Operations Fund	Local Rainy Day Fund	Retirement/Severance	2019 Go Bonds	2021 Go Bonds - Solar Pro	2021 Construction Bonds
Cash and investments - beginning	\$ 944,631	\$ 387,165	\$ 89,346	\$ 350,058	\$ 34,240	\$ 178	\$ 3,122	\$ (566)
Receipts:								
Local sources	174,154	1,755,754	2,848,304	27,091	-	-	-	-
Intermediate sources	229	-	-	-	-	-	-	-
State sources	10,807,215	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	67,713	-	102,714	21,027	-	-	-	-
Total receipts	11,049,311	1,755,754	2,951,018	48,118	-	-	-	-
Disbursements:								
Instruction	7,695,518	-	-	-	-	-	-	-
Support services	2,282,758	-	3,269,202	108,005	9,114	-	-	-
Noninstructional services	168,844	-	17,264	-	-	-	-	-
Facilities acquisition and construction	-	-	728,473	197,058	-	-	3,122	14,517
Debt services	-	1,517,907	95,522	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	10,147,120	1,517,907	4,110,461	305,063	9,114	-	3,122	14,517
Excess (deficiency) of receipts over disbursements	902,191	237,847	(1,159,443)	(256,945)	(9,114)	-	(3,122)	(14,517)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	14,517
Sale of capital assets	-	-	15,680	-	-	-	-	-
Transfers in	-	-	1,531,244	274,000	-	-	-	-
Transfers out	(1,380,000)	-	(124,000)	(275,000)	-	-	-	-
Total other financing sources (uses)	(1,380,000)	-	1,422,924	(1,000)	-	-	-	14,517
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(477,809)	237,847	263,481	(257,945)	(9,114)	-	(3,122)	-
Cash and investments - ending	\$ 466,822	\$ 625,012	\$ 352,827	\$ 92,113	\$ 25,126	\$ 178	\$ -	\$ (566)

RANDOLPH CENTRAL 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

	2022 Common School Indst Remodel	2022 Construction Bonds	School Lunch	Textbook Rental Fund	Industrial Wing	America Dairy Assoc. Grant	Driver TIF	Educational Plate Fees
Cash and investments - beginning	\$ -	\$ -	\$ 189,808	\$ 281,477	\$ -	\$ 2,000	\$ 19,382	\$ 171
Receipts:								
Local sources	-	-	43,613	171,582	-	-	38,253	-
Intermediate sources	-	-	-	-	-	-	-	56
State sources	-	-	6,524	55,798	-	-	-	-
Federal sources	-	-	846,588	-	-	-	-	-
Other receipts	-	-	21,149	1,332	-	-	-	-
Total receipts	-	-	917,874	228,712	-	-	38,253	56
Disbursements:								
Instruction	-	-	-	-	-	-	1,184	-
Support services	-	-	25,779	259,287	-	-	-	-
Noninstructional services	-	-	918,935	-	-	-	-	-
Facilities acquisition and construction	389,068	177,627	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	37,112	-
Nonprogrammed charges	-	-	-	-	-	-	-	152
Total disbursements	389,068	177,627	944,714	259,287	-	-	38,296	152
Excess (deficiency) of receipts over disbursements	(389,068)	(177,627)	(26,840)	(30,575)	-	-	(43)	(96)
Other financing sources (uses):								
Proceeds of long-term debt	366,092	2,000,000	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(13,293)	-	-	-	-	-
Total other financing sources (uses)	366,092	2,000,000	(13,293)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(22,976)	1,822,373	(40,133)	(30,575)	-	-	(43)	(96)
Cash and investments - ending	\$ (22,976)	\$ 1,822,373	\$ 149,675	\$ 250,902	\$ -	\$ 2,000	\$ 19,339	\$ 75

RANDOLPH CENTRAL 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

	Donation-Bes Library Book	Holloway Band Trust	Best Trust Fund	Communities In Schools	Donations- Winchester/Rc	United Way Donation	Donation-Adv. Mfg-L.Fast	Donation Ardagh/Supplies
Cash and investments - beginning	\$ 320	\$ 115	\$ 14,152	\$ 7,500	\$ 550	\$ 75	\$ 3,797	\$ 17,694
Receipts:								
Local sources	-	-	18,863	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	18,863	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	17,553
Support services	-	-	-	7,500	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	10,812	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	10,812	7,500	-	-	-	17,553
Excess (deficiency) of receipts over disbursements	-	-	8,051	(7,500)	-	-	-	(17,553)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	8,051	(7,500)	-	-	-	(17,553)
Cash and investments - ending	\$ 320	\$ 115	\$ 22,203	\$ -	\$ 550	\$ 75	\$ 3,797	\$ 141

RANDOLPH CENTRAL 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

	Donations-Softball Diamon	Donation 3D Achieve. Cente	Comm. Foundation/Rc	Stem Donation	Comm Found.- Band	E Wing Renovation Donation	Drug Free Comm. Grant
Cash and investments - beginning	\$ 5,477	\$ 2,500	\$ 928	\$ 18,503	\$ 1,250	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	25,000	98,872	-
Intermediate sources	-	-	-	-	-	-	840
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	25,000	98,872	840
Disbursements:							
Instruction	-	-	-	18,503	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	26,250	86,272	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	18,503	26,250	86,272	-
Excess (deficiency) of receipts over disbursements	-	-	-	(18,503)	(1,250)	12,600	840
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(18,503)	(1,250)	12,600	840
Cash and investments - ending	\$ 5,477	\$ 2,500	\$ 928	\$ -	\$ -	\$ 12,600	\$ 840

RANDOLPH CENTRAL 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

	Drug Free Randolph Co. Donation	No Kid Hungry Grant	Donation- Backpack Program	Grow Your Own- Cell Donation	Youth Institute Grant	Scholarships	Fields Scholarship
Cash and investments - beginning	\$ 634	\$ 2,000	\$ 5,904	\$ -	\$ -	\$ 17,014	\$ 50,000
Receipts:							
Local sources	-	-	11,425	5,000	-	18,558	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	11,425	5,000	-	18,558	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	884	-	-	-	-	-	-
Noninstructional services	-	2,000	15,212	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	14,611	-
Total disbursements	884	2,000	15,212	-	-	14,611	-
Excess (deficiency) of receipts over disbursements	(884)	(2,000)	(3,787)	5,000	-	3,947	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(884)	(2,000)	(3,787)	5,000	-	3,947	-
Cash and investments - ending	\$ (250)	\$ -	\$ 2,117	\$ 5,000	\$ -	\$ 20,961	\$ 50,000

RANDOLPH CENTRAL 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

	State Form. Assessment	1008 Student Learning Recovery	Medicaid Reimbursement Fd	Medicaid Reimbr./State	Secured Sch Safety 21-22	STEM Grant 2020/21	Icap Grant
Cash and investments - beginning	\$ 7,831	\$ -	\$ 25,030	\$ 12,478	\$ (19,292)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	17,115	17,437	7,878	29,351	33,562	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	17,115	17,437	7,878	29,351	33,562	-	-
Disbursements:							
Instruction	-	11,423	-	-	-	-	780
Support services	9,167	13,359	25,271	10,283	42,804	16,296	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	9,167	24,782	25,271	10,283	42,804	16,296	780
Excess (deficiency) of receipts over disbursements	7,948	(7,345)	(17,393)	19,068	(9,242)	(16,296)	(780)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,948	(7,345)	(17,393)	19,068	(9,242)	(16,296)	(780)
Cash and investments - ending	\$ 15,779	\$ (7,345)	\$ 7,637	\$ 31,546	\$ (28,534)	\$ (16,296)	\$ (780)

RANDOLPH CENTRAL 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

	Early Intervention 2022- 23	Early Intervention Grant	Nesp Grant 21- 22	Nesp Grant 22- 23	Non-Eng Speaking 2020- 21	Career And Tech Ed	T.A.G.
Cash and investments - beginning	\$ -	\$ 4,185	\$ 1,716	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	4,068	-	-	4,462	-	55	50,062
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	4,068	-	-	4,462	-	55	50,062
Disbursements:							
Instruction	116	4,184	1,421	1,054	-	-	48,685
Support services	2,550	-	295	2,087	-	-	1,377
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	2,666	4,184	1,716	3,141	-	-	50,062
Excess (deficiency) of receipts over disbursements	1,402	(4,184)	(1,716)	1,321	-	55	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,402	(4,184)	(1,716)	1,321	-	55	-
Cash and investments - ending	\$ 1,402	\$ 1	\$ -	\$ 1,321	\$ -	\$ 55	\$ -

RANDOLPH CENTRAL 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

	H. Abilities Grant 20-21	State Connectivity Grant	School Connectivity	Project Lead The Way	2022 Digital Learning Grant	Title I 2020/2021	Title I 2021/2022
Cash and investments - beginning	\$ 28,125	\$ 14,620	\$ -	\$ 61,898	\$ -	\$ -	\$ (35,206)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	2,713	7,398	-	10,000	-	-	-
Federal sources	-	-	-	-	-	-	137,518
Other receipts	-	-	-	750	-	-	-
Total receipts	2,713	7,398	-	10,750	-	-	137,518
Disbursements:							
Instruction	28,253	-	-	23,673	-	-	67,810
Support services	15	6,572	-	-	42,550	-	34,502
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	28,268	6,572	-	23,673	42,550	-	102,312
Excess (deficiency) of receipts over disbursements	(25,555)	826	-	(12,923)	(42,550)	-	35,206
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(25,555)	826	-	(12,923)	(42,550)	-	35,206
Cash and investments - ending	\$ 2,570	\$ 15,446	\$ -	\$ 48,975	\$ (42,550)	\$ -	\$ -

RANDOLPH CENTRAL SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Title I 2022/2023	Special Ed			Title IV 2020-21	Title IV 2021-22	Title IV 2019-20
		Grant 2020-21	Special Ed 2021-22	Special Ed 2022-23			
Cash and investments - beginning	\$ -	\$ -	\$ (31,412)	\$ -	\$ (6,281)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	245,407	-	51,718	248,896	31,721	1,500	-
Other receipts	-	-	-	-	-	-	-
Total receipts	245,407	-	51,718	248,896	31,721	1,500	-
Disbursements:							
Instruction	262,594	-	20,306	281,577	22,972	-	-
Support services	8,636	-	-	-	2,530	5,000	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	271,230	-	20,306	281,577	25,502	5,000	-
Excess (deficiency) of receipts over disbursements	(25,823)	-	31,412	(32,681)	6,219	(3,500)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(12,951)	-	-	-	-	-	-
Total other financing sources (uses)	(12,951)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(38,774)	-	31,412	(32,681)	6,219	(3,500)	-
Cash and investments - ending	\$ (38,774)	\$ -	\$ -	\$ (32,681)	\$ (62)	\$ (3,500)	\$ -

RANDOLPH CENTRAL 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

	Medicaid Reimb-				Rural & Low		
	Federal	Title II 2021/22	Title II 2019/20	Title II 2020/21	Title II 2022/23	Income 2019-20	Income 2020-21
Cash and investments - beginning	\$ 46,277	\$ -	\$ -	\$ (4,037)	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	80,271	22,606	-	37,199	1,974	-	9,533
Other receipts	-	-	-	-	-	-	-
Total receipts	80,271	22,606	-	37,199	1,974	-	9,533
Disbursements:							
Instruction	3,700	4,407	-	11,016	-	-	6,092
Support services	-	35,344	875	22,227	1,974	-	3,441
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	3,700	39,751	875	33,243	1,974	-	9,533
Excess (deficiency) of receipts over disbursements	76,571	(17,145)	(875)	3,956	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	76,571	(17,145)	(875)	3,956	-	-	-
Cash and investments - ending	\$ 122,848	\$ (17,145)	\$ (875)	\$ (81)	\$ -	\$ -	\$ -

RANDOLPH CENTRAL 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

	Rural & Low Income 2018-19	Esser III	Esser II	1008 Employability Skills Grant	Geer Grant	Cares Act Grant	FEMA
Cash and investments - beginning	\$ -	\$ (349,651)	\$ (247,814)	\$ -	\$ (7,142)	\$ -	\$ 7,286
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	2,043,075	356,197	-	13,349	46,028	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	2,043,075	356,197	-	13,349	46,028	-
Disbursements:							
Instruction	-	167,618	58,083	-	-	37,798	-
Support services	-	147,044	47,317	42,000	6,207	8,230	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	1,454,653	10,863	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	1,769,315	116,263	42,000	6,207	46,028	-
Excess (deficiency) of receipts over disbursements	-	273,760	239,934	(42,000)	7,142	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	273,760	239,934	(42,000)	7,142	-	-
Cash and investments - ending	\$ -	\$ (75,891)	\$ (7,880)	\$ (42,000)	\$ -	\$ -	\$ 7,286

RANDOLPH CENTRAL 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

	Recn Grant 2019/20	Textbook Reimb. Clearing	Clearing Account- Pepsi	Clearing Account- Misc.	Prepaid School Lunch Reimb	Federal Withholding Tax	Teaching Social Security
Cash and investments - beginning	\$ (4,847)	\$ -	\$ -	\$ -	\$ 6,869	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	17,338	-	-	-	-	-	-
Other receipts	-	-	-	-	196,605	687,126	468,022
Total receipts	17,338	-	-	-	196,605	687,126	468,022
Disbursements:							
Instruction	15,925	-	-	-	-	-	-
Support services	4,904	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	43,373	687,126	468,022
Total disbursements	20,829	-	-	-	43,373	687,126	468,022
Excess (deficiency) of receipts over disbursements	(3,491)	-	-	-	153,232	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,491)	-	-	-	153,232	-	-
Cash and investments - ending	\$ (8,338)	\$ -	\$ -	\$ -	\$ 160,101	\$ -	\$ -

RANDOLPH CENTRAL 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

	State Gross Income Tax	County Tax	Teacher's Retirement	Non-Teachers Retirement	Aflac/S 125	Non-Teaching Social Security	Fee/Non
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	281,605	238,418	-	8,884	1,092	210,574	194
Total receipts	281,605	238,418	-	8,884	1,092	210,574	194
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	281,605	238,418	-	8,805	1,092	210,574	194
Total disbursements	281,605	238,418	-	8,805	1,092	210,574	194
Excess (deficiency) of receipts over disbursements	-	-	-	79	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	79	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 79	\$ -	\$ -	\$ -

RANDOLPH CENTRAL 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

	Madison Nat'L Life Ins	Supplemental Life Insurance	Hospital Insurance/S 125	Madison National Life Ins	Dental Care Plus-Dental	Colonial/Section 125	Avesis-Vision
Cash and investments - beginning	\$ -	\$ 35	\$ -	\$ -	\$ 136	\$ 260	\$ 55
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	213	2,772	347,763	133	34,680	28,570	7,686
Total receipts	213	2,772	347,763	133	34,680	28,570	7,686
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,988	359,748	-	34,161	28,478	7,707
Total disbursements	-	2,988	359,748	-	34,161	28,478	7,707
Excess (deficiency) of receipts over disbursements	213	(216)	(11,985)	133	519	92	(21)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	213	(216)	(11,985)	133	519	92	(21)
Cash and investments - ending	\$ 213	\$ (181)	\$ (11,985)	\$ 133	\$ 655	\$ 352	\$ 34

RANDOLPH CENTRAL 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

	Hospital/Non	Colonial/Non	Miscellaneous/Non Section	Clearing Account-Misc.	Textbook Reimb. Clearing	Midland Life Insurance	Security Benefit 403(B)
Cash and investments - beginning	\$ -	\$ 316	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	21,013	54,618	29,975	83,629	55,798	13,260	16,060
Total receipts	21,013	54,618	29,975	83,629	55,798	13,260	16,060
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	14,794	54,383	29,975	83,629	55,798	13,260	16,060
Total disbursements	14,794	54,383	29,975	83,629	55,798	13,260	16,060
Excess (deficiency) of receipts over disbursements	6,219	235	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,219	235	-	-	-	-	-
Cash and investments - ending	\$ 6,219	\$ 551	\$ -	\$ -	\$ -	\$ -	\$ -

RANDOLPH CENTRAL 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

	Security Benefit/Roth 403(B)	Metlife 403(B) Security First	Cobra Ins. Fund	Admin Scholarship Contributions	Clearing Account- Pepsi	Sales Tax Collected	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 368	\$ -	\$ -	\$ -	\$ 1,961,228
Receipts:							
Local sources	-	-	-	-	-	-	5,236,469
Intermediate sources	-	-	-	-	-	-	1,125
State sources	-	-	-	-	-	-	11,053,638
Federal sources	-	-	-	-	-	-	4,190,918
Other receipts	111,075	7,315	95,426	820	2,485	954	3,221,450
Total receipts	111,075	7,315	95,426	820	2,485	954	23,703,600
Disbursements:							
Instruction	-	-	-	-	-	-	8,812,245
Support services	-	-	-	-	-	-	6,505,386
Noninstructional services	-	-	-	-	-	-	1,122,255
Facilities acquisition and construction	-	-	-	-	-	-	3,098,715
Debt services	-	-	-	-	-	-	1,650,541
Nonprogrammed charges	111,075	7,315	61,284	480	2,485	954	2,838,546
Total disbursements	111,075	7,315	61,284	480	2,485	954	24,027,688
Excess (deficiency) of receipts over disbursements	-	-	34,142	340	-	-	(324,088)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	2,380,609
Sale of capital assets	-	-	-	-	-	-	15,680
Transfers in	-	-	-	-	-	-	1,805,244
Transfers out	-	-	-	-	-	-	(1,805,244)
Total other financing sources (uses)	-	-	-	-	-	-	2,396,289
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	34,142	340	-	-	2,072,201
Cash and investments - ending	\$ -	\$ -	\$ 34,510	\$ 340	\$ -	\$ -	\$ 4,033,429

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RANDOLPH CENTRAL 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>\$ 571,983</u>	<u>\$ 257,769</u>

RANDOLPH CENTRAL SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Randolph Central Building Corporation	School Renovation/Q.S.C.B.	\$ 171,870	02/22/10	12/31/24
Randolph Central Building Corporation	School Construction/Imp 2021	743,000	10/19/21	12/31/32
U.S. Bancorp Gov. Leasing & Finance Inc.	Bus Lease	95,522	01/29/21	01/29/26
Apple Financial Services	Teacher Macbook Lease	53,148	03/01/22	03/01/24
Randolph Central Building Corporation	2022 Improvement Bonds	<u>498,000</u>	10/20/22	12/31/41
Total governmental activities		<u>1,561,540</u>		
Total of annual lease payments		<u>\$ 1,561,540</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	2021 GO Bonds	\$ 1,635,000	\$ 110,000
Notes and Loans Payable	Common School	759,760	151,222
Notes and Loans Payable	Land	<u>300,290</u>	<u>22,282</u>
Total governmental activities		<u>2,695,050</u>	<u>283,504</u>
Totals		<u>\$ 2,695,050</u>	<u>\$ 283,504</u>

RANDOLPH CENTRAL 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	\$ 1,070,685
Infrastructure	3,668,801
Buildings	28,740,630
Improvements other than buildings	1,987,160
Machinery, equipment, and vehicles	5,150,986
Construction in progress	<u>1,964,271</u>
Total governmental activities	<u>42,582,533</u>
Total capital assets	<u>\$ 42,582,533</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/>.