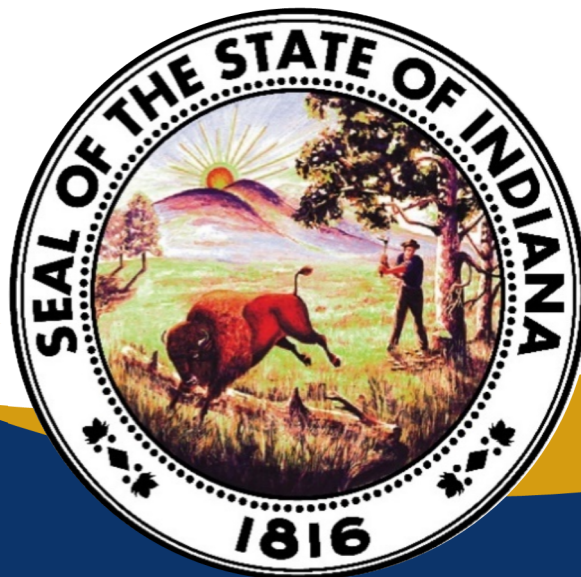


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

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

FINANCIAL STATEMENT AUDIT REPORT
OF
SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
DUBOIS COUNTY, INDIANA
July 1, 2023 to June 30, 2025



FILED

02/18/2026

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tracy Troesch	07-01-23 to 06-30-26
Superintendent of Schools	Dr. Jamie Pund	07-01-23 to 06-30-26
President of the School Board	Kent Uebelhor Matt Eckert	07-01-23 to 12-31-25 01-01-26 to 06-30-26



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Southeast Dubois County School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2023 to June 30, 2025, 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, 2023 to June 30, 2025, 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, 2023 to June 30, 2025, 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 4, 2026, 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 4, 2026



FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2024 and 2025

Fund	Cash and Investments 07-01-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-25
Education	\$ 1,537,002	\$ 9,536,691	\$ 8,560,362	\$ (962,010)	\$ 1,551,321	\$ 9,883,633	\$ 8,329,554	\$ (1,013,151)	\$ 2,092,249
Operating Referendum Tax Levy	280,915	1,063,949	1,021,346	-	323,518	1,117,842	1,179,118	-	262,242
Debt Service	852,090	1,910,203	1,958,992	-	803,301	2,207,201	2,326,142	-	684,360
Retirement/Severance Bond Debt Service	48,235	375,274	363,750	-	59,759	310,992	370,751	-	-
Operations	1,627,376	2,971,182	3,128,032	425,246	1,895,772	3,177,991	4,457,797	1,201,065	1,817,031
Local Rainy Day	1,902,910	73,917	-	587,000	2,563,827	63,990	236,951	540,000	2,930,866
Construction - High School Bldg Corp	31,346	196,161	35,667	-	191,840	-	191,840	-	-
Construction - GO Bond 2023	-	13,936	72,665	569,538	510,809	-	510,809	-	-
Construction - GO Bond 2024	-	-	-	-	-	77,237	100,089	3,571,223	3,548,371
Construction - CCI / Pre Holding Corpora	-	-	-	-	-	96,984	-	-	96,984
School Lunch	522,043	806,754	928,525	-	400,272	798,341	907,591	-	291,022
Curricular Materials Rental	500,007	191,571	129,038	-	562,540	191,499	119,522	(634,517)	-
Self-Insurance	3,255,809	1,863,637	1,108,619	-	4,010,827	1,438,033	1,057,651	-	4,391,209
Educational License Plates	6,250	94	-	-	6,344	113	-	-	6,457
School Library Printed Material	-	-	-	-	-	20,857	16,421	(250)	4,186
Southeast Endowment	64,586	33,999	50,610	-	47,975	6,072	27,660	(295)	26,092
Ferdinand Elementary Endowment	11,168	492	-	-	11,660	467	-	-	12,127
Forest Park Endowment	45,775	311	9,718	-	36,368	43,449	2,989	-	76,828
E.F. Buechler Facility	53,420	2,006	-	-	55,426	2,589	8,011	-	50,004
Pepsi Donation	521	7,644	1,830	-	6,335	11,029	3,364	-	14,000
Tools For Schools Onb - FES	3,160	-	-	-	3,160	-	-	-	3,160
Psi Iota Xi Art Grant	-	1,200	567	-	633	-	92	-	541
Community Foundation - Music	-	500	500	-	-	-	-	-	-
Rotary Foundation - Nurse	-	4,000	4,000	-	-	-	-	-	-
Junior High Art	-	88	-	-	88	32	-	-	120
Best Home Furnishings Stadium	-	-	-	-	-	303,991	303,991	-	-
Toyato Donation - HS Art	-	-	-	-	-	700	402	-	298
Baseball Complex Renovation	-	-	-	-	-	343,047	52,113	545	291,479
CJ Gehlhausen Endowment-Playground Projc	-	-	-	-	-	51,000	-	-	51,000
Toyato Grant (Ferdinand Elementary)	269	-	269	-	-	-	-	-	-
Preschool Parent Ed	7,094	158,975	118,420	(37,000)	10,649	188,630	115,544	(40,000)	43,735
Roi Grant Reimbursement	-	-	-	-	-	40,000	40,000	-	-
Rotary Community Grant	1,880	-	1,880	-	-	-	-	-	-
National Energy Foundation Grant	-	250	250	-	-	-	-	-	-
FFA Lilly Grant For In Ag Ed (Prof Devel	-	3,910	1,271	-	2,639	690	3,000	-	329
FFA Lilly Grant-In Ag Ed (Classroom Enha	-	8,000	-	-	8,000	2,000	9,953	-	47
High School Art	-	369	30	-	339	600	469	-	470
Elementary Art	-	-	-	-	-	600	600	-	-
Expanded Preschool Program - Dubois Co C	-	-	-	-	-	10,000	-	-	10,000
Ranger Power Hour	993	660	-	-	1,653	-	-	-	1,653
Welborn Heroes Initiative (PRE)	5,377	300	-	-	5,677	800	632	-	5,845
Welborn Upgrade Grant (FES)	3,328	300	409	-	3,219	800	1,611	-	2,408
Drug Testing Program	4	1,500	1,504	-	-	1,500	1,408	-	92
School Based Therapist Pilot Program	-	18,000	18,000	-	-	-	-	-	-
M.K. Scholarship	59,918	1,894	500	-	61,312	2,454	500	-	63,266
M. K. Ruhe Athletic Award	3,164	108	-	-	3,272	159	-	-	3,431
R. Voges Scholarship	3,143	1,725	800	-	4,068	692	500	-	4,260
Blessinger Scholarship	410	-	200	-	210	-	210	-	-
C. Austin Scholarship	2,925	-	1,000	-	1,925	-	500	-	1,425
E.F. Buechler Scholarship	9,197	352	200	-	9,349	423	250	-	9,522
E.F. Buechler Athletic	14,870	602	657	-	14,815	636	636	-	14,815
PSC Scholarship	-	1,000	1,000	-	-	1,000	1,000	-	-
Hoosier Hills Credit Union Scholarship	1,000	1,000	1,000	-	1,000	-	1,000	-	-

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
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For the Years Ended June 30, 2024 and 2025

Fund	Cash and Investments 07-01-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-25
St Anthony Community Center Scholarship	-	-	-	-	-	1,000	1,000	-	-
Linda Bettag Berg Nursing Scholarship	1,000	1,000	2,000	-	-	1,000	1,000	-	-
Forest Park ECA Scholarships	-	600	600	-	-	1,600	1,600	-	-
Formative Assessment	-	17,830	17,830	-	-	17,267	7,379	(9,888)	-
Early Literacy Achievement Grant	-	14,961	14,961	-	-	4,171	4,171	-	-
Medicaid Reimbursement	631	12,863	-	(12,640)	854	26,552	-	(19,469)	7,937
Secured Schools Safety Grant	(17,500)	35,000	35,000	-	(17,500)	35,000	28,350	-	(10,850)
Science Technology Engineering And Ma	(409)	409	-	-	-	-	-	-	-
NESP 2022 2023	4,552	-	4,552	-	-	-	-	-	-
Career And Technical Performance Grant	-	316	316	-	-	591	402	-	189
Teacher Appreciation Grant 2023 2024	-	44,574	44,574	-	-	-	-	-	-
Teacher Appreciation Grant 2024 2025	-	-	-	-	-	45,272	45,272	-	-
High Ability Students	13,421	32,716	31,656	-	14,481	31,499	42,453	-	3,527
State Connectivity Grant	9,120	16,226	9,120	-	16,226	12,368	18,319	-	10,275
Icap Grant	-	42,839	42,839	-	-	-	49,987	-	(49,987)
Competitive Science Of Reading Grant	-	7,222	10,197	-	(2,975)	91,918	88,943	-	-
Title I 2022 2023	(7,351)	11,825	4,474	-	-	-	-	-	-
Title I 2023 2024	-	50,138	64,759	-	(14,621)	49,147	34,526	-	-
Title I 2024 2025	-	-	-	-	-	57,972	65,833	-	(7,861)
2024-2025 Paraprofessional Training Gran	-	-	-	-	-	5,336	5,336	-	-
Title Iv FFY 2023	-	10,005	10,005	-	-	-	-	-	-
Title Iv A - FFY 2024	-	-	-	-	-	10,001	10,001	-	-
Medicaid Reimbursement - Federal	153,026	39,391	28,665	-	163,752	63,812	5,720	-	221,844
Title II Part A FFY 2022	(3,208)	5,985	2,777	-	-	-	-	-	-
Title II Part A FFY 2023	-	24,241	24,241	-	-	-	-	-	-
Title II Part A FY2025	-	-	-	-	-	25,608	28,049	-	(2,441)
Essex III Relief Learning Loss 84.425U	-	22,129	25,883	-	(3,754)	36,502	32,748	-	-
Elementary And Secondary School Emergenc	(69,330)	300,605	232,783	-	(1,508)	1,796	288	-	-
Petty Cash	35	-	-	-	35	-	-	-	35
Cash Change - Operations	-	400	400	-	-	1,146	1,146	-	-
Prepaid School Lunch Accounts	26,756	433,081	429,521	-	30,316	418,345	416,758	-	31,903
Credit Card Fees	191	9,018	8,489	-	720	9,024	9,279	-	465
Federal Tax	-	534,212	534,212	-	-	526,437	526,437	-	-
Social Security	-	580,951	580,951	-	-	593,617	593,617	-	-
State Tax	-	232,524	232,524	-	-	229,324	229,324	-	-
County Tax	-	89,191	89,191	-	-	90,404	90,404	-	-
Insurance	4,394	518,577	515,218	-	7,753	515,892	518,449	-	5,196
Annuities	-	231,875	231,875	-	-	254,654	254,654	-	-
Garnishment	-	-	-	-	-	1,843	1,843	-	-
Credit Union	-	133,048	133,048	-	-	102,108	102,108	-	-
Forest Park ECA Payroll	-	15,643	15,643	-	-	17,692	17,692	-	-
Cedar Crest ECA Payroll	-	866	866	-	-	1,488	1,488	-	-
Ferdinand Elementary ECA Payroll	-	510	510	-	-	403	403	-	-
Pine Ridge Elementary ECA Payroll	-	107	107	-	-	169	169	-	-
Fringe Benefit	-	8,412	8,412	-	-	-	-	-	-
Totals	\$ 10,971,513	\$ 22,731,844	\$ 20,909,810	\$ 570,134	\$ 13,363,681	\$ 23,679,031	\$ 23,615,819	\$ 3,595,263	\$ 17,022,156

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

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

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

Note 3. *Property Taxes*

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

Note 4. *Deposits and Investments*

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

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

Note 5. *Risk Management*

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

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

Note 6. *Pension Plans*

A. *Teachers' Retirement Fund*

Plan Description

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

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

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

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

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

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

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

Financial Report

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

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

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.

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

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.

B. *Additional Pension Plans*

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

Note 7. *Cash Balance Deficits*

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

Note 8. *Holding Corporation*

The School Corporation has entered into a capital lease with the Southeast Dubois School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2023-2024 and 2024-2025 totaled \$1,774,000 and \$1,790,000, respectively. The last payment was made on this lease during the audit period.

The School Corporation has entered into a capital lease with the Southeast Dubois County Jr/Sr High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2023-2024 and 2024-2025 totaled \$192,000 each year.

Note 9. *Other Postemployment Benefits*

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



OTHER INFORMATION

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Education	Operating Referendum Tax Levy	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Construction - High School Bldg Corp	Construction - GO Bond 2023	Construction - GO Bond 2024
Cash and investments - beginning	\$ 1,537,002	\$ 280,915	\$ 852,090	\$ 48,235	\$ 1,627,376	\$ 1,902,910	\$ 31,346	\$ -	\$ -
Receipts:									
Local sources	130,389	1,063,949	1,910,203	375,274	2,964,260	73,917	196,161	13,936	-
Intermediate sources	124	-	-	-	-	-	-	-	-
State sources	9,406,178	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	6,922	-	-	-	-
Total receipts	9,536,691	1,063,949	1,910,203	375,274	2,971,182	73,917	196,161	13,936	-
Disbursements:									
Instruction	6,290,810	601,811	-	-	-	-	-	-	-
Support services	2,123,284	247,232	-	-	2,924,062	-	-	-	-
Noninstructional services	146,268	172,303	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	203,970	-	35,667	72,665	-
Debt services	-	-	1,958,992	363,750	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	8,560,362	1,021,346	1,958,992	363,750	3,128,032	-	35,667	72,665	-
Excess (deficiency) of receipts over (under) disbursements	976,329	42,603	(48,789)	11,524	(156,850)	73,917	160,494	(58,729)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	569,538	-
Sale of capital assets	350	-	-	-	246	-	-	-	-
Transfers in	12,640	-	-	-	975,000	587,000	-	-	-
Transfers out	(975,000)	-	-	-	(550,000)	-	-	-	-
Total other financing sources (uses)	(962,010)	-	-	-	425,246	587,000	-	569,538	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	14,319	42,603	(48,789)	11,524	268,396	660,917	160,494	510,809	-
Cash and investments - ending	\$ 1,551,321	\$ 323,518	\$ 803,301	\$ 59,759	\$ 1,895,772	\$ 2,563,827	\$ 191,840	\$ 510,809	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Construction - CCI / Pre Holding Corpora	School Lunch	Curricular Materials Rental	Self-Insurance	Educational License Plates	School Library Printed Material	Southeast Endowment	Ferdinand Elementary Endowment	Forest Park Endowment	E.F. Buechler Facility
Cash and investments - beginning	\$ -	\$ 522,043	\$ 500,007	\$ 3,255,809	\$ 6,250	\$ -	\$ 64,586	\$ 11,168	\$ 45,775	\$ 53,420
Receipts:										
Local sources	-	439,307	3,100	1,863,637	-	-	33,999	492	311	2,006
Intermediate sources	-	-	-	-	94	-	-	-	-	-
State sources	-	15,010	188,471	-	-	-	-	-	-	-
Federal sources	-	352,437	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	806,754	191,571	1,863,637	94	-	33,999	492	311	2,006
Disbursements:										
Instruction	-	-	-	-	-	-	2,233	-	-	-
Support services	-	13,032	129,038	-	-	-	-	-	9,718	-
Noninstructional services	-	889,404	-	-	-	-	25,392	-	-	-
Facilities acquisition and construction	-	26,089	-	-	-	-	22,985	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,108,619	-	-	-	-	-	-
Total disbursements	-	928,525	129,038	1,108,619	-	-	50,610	-	9,718	-
Excess (deficiency) of receipts over (under) disbursements	-	(121,771)	62,533	755,018	94	-	(16,611)	492	(9,407)	2,006
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 (under) disbursements and other financing uses	-	(121,771)	62,533	755,018	94	-	(16,611)	492	(9,407)	2,006
Cash and investments - ending	\$ -	\$ 400,272	\$ 562,540	\$ 4,010,827	\$ 6,344	\$ -	\$ 47,975	\$ 11,660	\$ 36,368	\$ 55,426

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Pepsi Donation	Tools For Schools Onb - FES	Psi Iota Xi Art Grant	Community Foundation - Music	Rotary Foundation - Nurse	Junior High Art	Best Home Furnishings Stadium	Toyato Donation - HS Art	Baseball Complex Renovation	CJ Gehlhausen Endowment- Playground Projc
Cash and investments - beginning	\$ 521	\$ 3,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	7,644	-	-	-	4,000	88	-	-	-	-
Intermediate sources	-	-	1,200	500	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	7,644	-	1,200	500	4,000	88	-	-	-	-
Disbursements:										
Instruction	-	-	567	500	-	-	-	-	-	-
Support services	1,580	-	-	-	4,000	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	250	-	-	-	-	-	-	-	-	-
Total disbursements	1,830	-	567	500	4,000	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	5,814	-	633	-	-	88	-	-	-	-
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 (under) disbursements and other financing uses	5,814	-	633	-	-	88	-	-	-	-
Cash and investments - ending	\$ 6,335	\$ 3,160	\$ 633	\$ -	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2024

	Toyato Grant (Ferdinand Elementary)	Preschool Parent Ed	Roi Grant Reimbursement	Rotary Community Grant	National Energy Foundation Grant	FFA Lilly Grant For In Ag Ed (Prof Devel	FFA Lilly Grant-In Ag Ed (Classroom Enha	High School Art	Elementary Art	Expanded Preschool Program - Dubois Co C
Cash and investments - beginning	\$ 269	\$ 7,094	\$ -	\$ 1,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	158,975	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	250	3,910	8,000	369	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	158,975	-	-	250	3,910	8,000	369	-	-
Disbursements:										
Instruction	269	118,170	-	1,880	250	1,271	-	30	-	-
Support services	-	250	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	269	118,420	-	1,880	250	1,271	-	30	-	-
Excess (deficiency) of receipts over (under) disbursements	(269)	40,555	-	(1,880)	-	2,639	8,000	339	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(37,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(37,000)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(269)	3,555	-	(1,880)	-	2,639	8,000	339	-	-
Cash and investments - ending	\$ -	\$ 10,649	\$ -	\$ -	\$ -	\$ 2,639	\$ 8,000	\$ 339	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2024

	Ranger Power Hour	Welborn Heroes Initiative (PRE)	Welborn Upgrade Grant (FES)	Drug Testing Program	School Based Therapist Pilot Program	M.K. Scholarship	M. K. Ruhe Athletic Award	R. Voges Scholarship	Blessinger Scholarship	C. Austin Scholarship
Cash and investments - beginning	\$ 993	\$ 5,377	\$ 3,328	\$ 4	\$ -	\$ 59,918	\$ 3,164	\$ 3,143	\$ 410	\$ 2,925
Receipts:										
Local sources	160	-	-	-	-	1,894	108	1,725	-	-
Intermediate sources	500	300	300	1,500	18,000	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	660	300	300	1,500	18,000	1,894	108	1,725	-	-
Disbursements:										
Instruction	-	-	409	-	-	-	-	-	-	-
Support services	-	-	-	1,504	18,000	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	500	-	800	200	1,000
Total disbursements	-	-	409	1,504	18,000	500	-	800	200	1,000
Excess (deficiency) of receipts over (under) disbursements	660	300	(109)	(4)	-	1,394	108	925	(200)	(1,000)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	660	300	(109)	(4)	-	1,394	108	925	(200)	(1,000)
Cash and investments - ending	\$ 1,653	\$ 5,677	\$ 3,219	\$ -	\$ -	\$ 61,312	\$ 3,272	\$ 4,068	\$ 210	\$ 1,925

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	E.F. Buechler Scholarship	E.F. Buechler Athletic	PSC Scholarship	Hoosier Hills Credit Union Scholarship	St Anthony Community Center Scholarship	Linda Bettag Berg Nursing Scholarship	Forest Park ECA Scholarships	Formative Assessment	Early Literacy Achievement Grant	Medicaid Reimbursement
Cash and investments - beginning	\$ 9,197	\$ 14,870	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 631
Receipts:										
Local sources	352	602	1,000	1,000	-	1,000	600	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	17,830	14,961	12,863
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	352	602	1,000	1,000	-	1,000	600	17,830	14,961	12,863
Disbursements:										
Instruction	-	-	-	-	-	-	-	4,624	14,961	-
Support services	-	-	-	-	-	-	-	13,206	-	-
Noninstructional services	-	657	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	200	-	1,000	1,000	-	2,000	600	-	-	-
Total disbursements	200	657	1,000	1,000	-	2,000	600	17,830	14,961	-
Excess (deficiency) of receipts over (under) disbursements	152	(55)	-	-	-	(1,000)	-	-	-	12,863
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(12,640)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(12,640)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	152	(55)	-	-	-	(1,000)	-	-	-	223
Cash and investments - ending	\$ 9,349	\$ 14,815	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 854

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Secured Schools Safety Grant	Science Technology Engineering And Ma	NESP 2022 2023	Career And Technical Performance Grant	Teacher Appreciation Grant 2023 2024	Teacher Appreciation Grant 2024 2025	High Ability Students	State Connectivity Grant	Icap Grant	Competitive Science Of Reading Grant
Cash and investments - beginning	\$ (17,500)	\$ (409)	\$ 4,552	\$ -	\$ -	\$ -	\$ 13,421	\$ 9,120	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	35,000	409	-	316	44,574	-	32,716	16,226	42,839	7,222
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	35,000	409	-	316	44,574	-	32,716	16,226	42,839	7,222
Disbursements:										
Instruction	-	-	4,552	316	41,374	-	31,656	-	42,839	2,107
Support services	35,000	-	-	-	3,200	-	-	9,120	-	8,090
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	35,000	-	4,552	316	44,574	-	31,656	9,120	42,839	10,197
Excess (deficiency) of receipts over (under) disbursements	-	409	(4,552)	-	-	-	1,060	7,106	-	(2,975)
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 (under) disbursements and other financing uses	-	409	(4,552)	-	-	-	1,060	7,106	-	(2,975)
Cash and investments - ending	\$ (17,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,481	\$ 16,226	\$ -	\$ (2,975)

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				2024-2025 Paraprofessional Training Gran	Title Iv FFY 2023	Title Iv A - FFY 2024	Medicaid Reimbursement - Federal	Title II Part A FFY 2022	Title II Part A FFY 2023	Title II Part A FY2025
	Title I 2022 2023	Title I 2023 2024	Title I 2024 2025							
Cash and investments - beginning	\$ (7,351)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,026	\$ (3,208)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	11,825	50,138	-	-	10,005	-	39,391	5,985	24,241	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	11,825	50,138	-	-	10,005	-	39,391	5,985	24,241	-
Disbursements:										
Instruction	4,076	63,061	-	-	-	-	-	2,777	24,241	-
Support services	-	1,698	-	-	10,005	-	28,665	-	-	-
Noninstructional services	398	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,474	64,759	-	-	10,005	-	28,665	2,777	24,241	-
Excess (deficiency) of receipts over (under) disbursements	7,351	(14,621)	-	-	-	-	10,726	3,208	-	-
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 (under) disbursements and other financing uses	7,351	(14,621)	-	-	-	-	10,726	3,208	-	-
Cash and investments - ending	\$ -	\$ (14,621)	\$ -	\$ -	\$ -	\$ -	\$ 163,752	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Essex III Relief Learning Loss 84.425U	Elementary And Secondary School Emergenc	Petty Cash	Cash Change - Operations	Prepaid School Lunch Accounts	Credit Card Fees	Federal Tax	Social Security	State Tax	County Tax
Cash and investments - beginning	\$ -	\$ (69,330)	\$ 35	\$ -	\$ 26,756	\$ 191	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	1,161	200	-	-	433,081	9,018	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	20,968	300,405	-	-	-	-	-	-	-	-
Other receipts	-	-	-	400	-	-	534,212	580,951	232,524	89,191
Total receipts	22,129	300,605	-	400	433,081	9,018	534,212	580,951	232,524	89,191
Disbursements:										
Instruction	16,075	51,747	-	-	-	-	-	-	-	-
Support services	9,808	181,036	-	-	-	8,489	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	400	429,521	-	534,212	580,951	232,524	89,191
Total disbursements	25,883	232,783	-	400	429,521	8,489	534,212	580,951	232,524	89,191
Excess (deficiency) of receipts over (under) disbursements	(3,754)	67,822	-	-	3,560	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 (under) disbursements and other financing uses	(3,754)	67,822	-	-	3,560	529	-	-	-	-
Cash and investments - ending	\$ (3,754)	\$ (1,508)	\$ 35	\$ -	\$ 30,316	\$ 720	\$ -	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Insurance	Annuities	Garnishment	Credit Union	Forest Park ECA Payroll	Cedar Crest ECA Payroll	Ferdinand Elementary ECA Payroll	Pine Ridge Elementary ECA Payroll	Fringe Benefit	Totals
Cash and investments - beginning	\$ 4,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,971,513
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	9,693,549
Intermediate sources	-	-	-	-	-	-	-	-	-	35,047
State sources	-	-	-	-	-	-	-	-	-	9,834,615
Federal sources	-	-	-	-	-	-	-	-	-	815,395
Other receipts	518,577	231,875	-	133,048	15,643	866	510	107	8,412	2,353,238
Total receipts	518,577	231,875	-	133,048	15,643	866	510	107	8,412	22,731,844
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	7,322,606
Support services	-	-	-	-	-	-	-	-	-	5,780,017
Noninstructional services	-	-	-	-	-	-	-	-	-	1,234,422
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	361,376
Debt services	-	-	-	-	-	-	-	-	-	2,322,742
Nonprogrammed charges	515,218	231,875	-	133,048	15,643	866	510	107	8,412	3,888,647
Total disbursements	515,218	231,875	-	133,048	15,643	866	510	107	8,412	20,909,810
Excess (deficiency) of receipts over (under) disbursements	3,359	-	-	-	-	-	-	-	-	1,822,034
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	569,538
Sale of capital assets	-	-	-	-	-	-	-	-	-	596
Transfers in	-	-	-	-	-	-	-	-	-	1,574,640
Transfers out	-	-	-	-	-	-	-	-	-	(1,574,640)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	570,134
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	3,359	-	-	-	-	-	-	-	-	2,392,168
Cash and investments - ending	\$ 7,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,363,681

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Education	Operating Referendum Tax Levy	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Construction - High School Bldg Corp	Construction - GO Bond 2023	Construction - GO Bond 2024
Cash and investments - beginning	\$ 1,551,321	\$ 323,518	\$ 803,301	\$ 59,759	\$ 1,895,772	\$ 2,563,827	\$ 191,840	\$ 510,809	\$ -
Receipts:									
Local sources	152,750	1,117,842	2,207,201	250,972	3,176,845	63,990	-	-	77,237
Intermediate sources	124	-	-	-	-	-	-	-	-
State sources	9,730,759	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	60,020	-	-	-	-	-
Other receipts	-	-	-	-	1,146	-	-	-	-
Total receipts	9,883,633	1,117,842	2,207,201	310,992	3,177,991	63,990	-	-	77,237
Disbursements:									
Instruction	6,074,938	721,836	-	-	-	-	-	-	-
Support services	2,042,771	447,267	-	-	2,971,360	98,193	-	-	-
Noninstructional services	211,845	10,015	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,426,417	138,758	191,840	510,809	100,089
Debt services	-	-	2,326,142	370,751	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	60,020	-	-	-	-
Total disbursements	8,329,554	1,179,118	2,326,142	370,751	4,457,797	236,951	191,840	510,809	100,089
Excess (deficiency) of receipts over (under) disbursements	1,554,079	(61,276)	(118,941)	(59,759)	(1,279,806)	(172,961)	(191,840)	(510,809)	(22,852)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	3,571,223
Sale of capital assets	-	-	-	-	24,040	-	-	-	-
Transfers in	663,874	-	-	-	1,677,025	540,000	-	-	-
Transfers out	(1,677,025)	-	-	-	(500,000)	-	-	-	-
Total other financing sources (uses)	(1,013,151)	-	-	-	1,201,065	540,000	-	-	3,571,223
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	540,928	(61,276)	(118,941)	(59,759)	(78,741)	367,039	(191,840)	(510,809)	3,548,371
Cash and investments - ending	\$ 2,092,249	\$ 262,242	\$ 684,360	\$ -	\$ 1,817,031	\$ 2,930,866	\$ -	\$ -	\$ 3,548,371

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Construction - CCI / Pre Holding Corpora	School Lunch	Curricular Materials Rental	Self-Insurance	Educational License Plates	School Library Printed Material	Southeast Endowment	Ferdinand Elementary Endowment	Forest Park Endowment	E.F. Buechler Facility
Cash and investments - beginning	\$ -	\$ 400,272	\$ 562,540	\$ 4,010,827	\$ 6,344	\$ -	\$ 47,975	\$ 11,660	\$ 36,368	\$ 55,426
Receipts:										
Local sources	96,984	432,786	347	1,438,033	-	20,857	6,072	467	43,449	2,589
Intermediate sources	-	-	-	-	113	-	-	-	-	-
State sources	-	15,330	191,152	-	-	-	-	-	-	-
Federal sources	-	350,225	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	96,984	798,341	191,499	1,438,033	113	20,857	6,072	467	43,449	2,589
Disbursements:										
Instruction	-	-	-	-	-	-	200	-	1,596	-
Support services	-	28,740	119,522	-	-	16,421	19,282	-	1,393	-
Noninstructional services	-	878,851	-	-	-	-	526	-	-	8,011
Facilities acquisition and construction	-	-	-	-	-	-	7,652	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,057,651	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	907,591	119,522	1,057,651	-	16,421	27,660	-	2,989	8,011
Excess (deficiency) of receipts over (under) disbursements	96,984	(109,250)	71,977	380,382	113	4,436	(21,588)	467	40,460	(5,422)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	250	-	-	-
Transfers out	-	-	(634,517)	-	-	(250)	(545)	-	-	-
Total other financing sources (uses)	-	-	(634,517)	-	-	(250)	(295)	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	96,984	(109,250)	(562,540)	380,382	113	4,186	(21,883)	467	40,460	(5,422)
Cash and investments - ending	\$ 96,984	\$ 291,022	\$ -	\$ 4,391,209	\$ 6,457	\$ 4,186	\$ 26,092	\$ 12,127	\$ 76,828	\$ 50,004

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Pepsi Donation	Tools For Schools Onb - FES	Psi Iota Xi Art Grant	Community Foundation - Music	Rotary Foundation - Nurse	Junior High Art	Best Home Furnishings Stadium	Toyato Donation - HS Art	Baseball Complex Renovation	CJ Gehlhausen Endowment- Playground Projc
Cash and investments - beginning	\$ 6,335	\$ 3,160	\$ 633	\$ -	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	11,029	-	-	-	-	32	303,991	-	343,047	51,000
Intermediate sources	-	-	-	-	-	-	-	700	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	11,029	-	-	-	-	32	303,991	700	343,047	51,000
Disbursements:										
Instruction	-	-	92	-	-	-	-	402	-	-
Support services	3,364	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	303,991	-	52,113	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,364	-	92	-	-	-	303,991	402	52,113	-
Excess (deficiency) of receipts over (under) disbursements	7,665	-	(92)	-	-	32	-	298	290,934	51,000
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	545	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	545	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	7,665	-	(92)	-	-	32	-	298	291,479	51,000
Cash and investments - ending	\$ 14,000	\$ 3,160	\$ 541	\$ -	\$ -	\$ 120	\$ -	\$ 298	\$ 291,479	\$ 51,000

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
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	Toyato Grant (Ferdinand Elementary)	Preschool Parent Ed	Roi Grant Reimbursement	Rotary Community Grant	National Energy Foundation Grant	FFA Lilly Grant For In Ag Ed (Prof Devel	FFA Lilly Grant-In Ag Ed (Classroom Enha	High School Art	Elementary Art
Cash and investments - beginning	\$ -	\$ 10,649	\$ -	\$ -	\$ -	\$ 2,639	\$ 8,000	\$ 339	\$ -
Receipts:									
Local sources	-	188,630	40,000	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	690	2,000	600	600
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	188,630	40,000	-	-	690	2,000	600	600
Disbursements:									
Instruction	-	114,800	-	-	-	3,000	9,953	469	600
Support services	-	744	40,000	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	115,544	40,000	-	-	3,000	9,953	469	600
Excess (deficiency) of receipts over (under) disbursements	-	73,086	-	-	-	(2,310)	(7,953)	131	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(40,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(40,000)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	33,086	-	-	-	(2,310)	(7,953)	131	-
Cash and investments - ending	\$ -	\$ 43,735	\$ -	\$ -	\$ -	\$ 329	\$ 47	\$ 470	\$ -

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	Expanded Preschool Program - Dubois Co C	Ranger Power Hour	Welborn Heroes Initiative (PRE)	Welborn Upgrade Grant (FES)	Drug Testing Program	School Based Therapist Pilot Program	M.K. Scholarship	M. K. Ruhe Athletic Award	R. Voges Scholarship	Blessinger Scholarship
Cash and investments - beginning	\$ -	\$ 1,653	\$ 5,677	\$ 3,219	\$ -	\$ -	\$ 61,312	\$ 3,272	\$ 4,068	\$ 210
Receipts:										
Local sources	-	-	-	-	-	-	2,454	159	692	-
Intermediate sources	10,000	-	800	800	1,500	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	10,000	-	800	800	1,500	-	2,454	159	692	-
Disbursements:										
Instruction	-	-	632	1,611	-	-	-	-	-	-
Support services	-	-	-	-	1,408	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	500	-	500	210
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	632	1,611	1,408	-	500	-	500	210
Excess (deficiency) of receipts over (under) disbursements	10,000	-	168	(811)	92	-	1,954	159	192	(210)
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 (under) disbursements and other financing uses	10,000	-	168	(811)	92	-	1,954	159	192	(210)
Cash and investments - ending	\$ 10,000	\$ 1,653	\$ 5,845	\$ 2,408	\$ 92	\$ -	\$ 63,266	\$ 3,431	\$ 4,260	\$ -

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	C. Austin Scholarship	E.F. Buechler Scholarship	E.F. Buechler Athletic	PSC Scholarship	Hoosier Hills Credit Union Scholarship	St Anthony Community Center Scholarship	Linda Bettag Berg Nursing Scholarship	Forest Park ECA Scholarships	Formative Assessment	Early Literacy Achievement Grant
Cash and investments - beginning	\$ 1,925	\$ 9,349	\$ 14,815	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	423	636	1,000	-	1,000	1,000	1,600	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	17,267	4,171
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	423	636	1,000	-	1,000	1,000	1,600	17,267	4,171
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	(1)	4,171
Support services	-	-	-	-	-	-	-	-	7,380	-
Noninstructional services	-	-	636	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	500	250	-	1,000	1,000	1,000	1,000	1,600	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	500	250	636	1,000	1,000	1,000	1,000	1,600	7,379	4,171
Excess (deficiency) of receipts over (under) disbursements	(500)	173	-	-	(1,000)	-	-	-	9,888	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(9,888)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(9,888)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(500)	173	-	-	(1,000)	-	-	-	-	-
Cash and investments - ending	\$ 1,425	\$ 9,522	\$ 14,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2025

	Medicaid Reimbursement	Secured Schools Safety Grant	Science Technology Engineering And Ma	NESP 2022 2023	Career And Technical Performance Grant	Teacher Appreciation Grant 2023 2024	Teacher Appreciation Grant 2024 2025	High Ability Students	State Connectivity Grant	Icap Grant
Cash and investments - beginning	\$ 854	\$ (17,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,481	\$ 16,226	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	26,552	35,000	-	-	591	-	45,272	31,499	12,368	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	26,552	35,000	-	-	591	-	45,272	31,499	12,368	-
Disbursements:										
Instruction	-	-	-	-	402	-	42,289	42,453	-	49,987
Support services	-	28,350	-	-	-	-	2,983	-	18,319	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	28,350	-	-	402	-	45,272	42,453	18,319	49,987
Excess (deficiency) of receipts over (under) disbursements	26,552	6,650	-	-	189	-	-	(10,954)	(5,951)	(49,987)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(19,469)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(19,469)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	7,083	6,650	-	-	189	-	-	(10,954)	(5,951)	(49,987)
Cash and investments - ending	\$ 7,937	\$ (10,850)	\$ -	\$ -	\$ 189	\$ -	\$ -	\$ 3,527	\$ 10,275	\$ (49,987)

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2025

	Competitive Science Of Reading Grant	Title I 2022 2023	Title I 2023 2024	Title I 2024 2025	2024-2025 Paraprofessional Training Gran	Title Iv FFY 2023	Title Iv A - FFY 2024	Medicaid Reimbursement - Federal	Title II Part A FFY 2022	Title II Part A FFY 2023
Cash and investments - beginning	\$ (2,975)	\$ -	\$ (14,621)	\$ -	\$ -	\$ -	\$ -	\$ 163,752	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	91,918	-	-	-	-	-	-	-	-	-
Federal sources	-	-	49,147	57,972	5,336	-	10,001	63,812	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	91,918	-	49,147	57,972	5,336	-	10,001	63,812	-	-
Disbursements:										
Instruction	71,640	-	34,126	58,911	3,771	-	-	-	-	-
Support services	17,303	-	-	6,922	406	-	10,001	5,720	-	-
Noninstructional services	-	-	400	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	1,159	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	88,943	-	34,526	65,833	5,336	-	10,001	5,720	-	-
Excess (deficiency) of receipts over (under) disbursements	2,975	-	14,621	(7,861)	-	-	-	58,092	-	-
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 (under) disbursements and other financing uses	2,975	-	14,621	(7,861)	-	-	-	58,092	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (7,861)	\$ -	\$ -	\$ -	\$ 221,844	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2025

	Title II Part A FY2025	Esser III Relief Learning Loss 84.425U	Elementary And Secondary School Emergenc	Petty Cash	Cash Change - Operations	Prepaid School Lunch Accounts	Credit Card Fees	Federal Tax	Social Security	State Tax
Cash and investments - beginning	\$ -	\$ (3,754)	\$ (1,508)	\$ 35	\$ -	\$ 30,316	\$ 720	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	418,345	9,024	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	25,608	36,502	1,796	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,146	-	-	526,437	593,617	229,324
Total receipts	25,608	36,502	1,796	-	1,146	418,345	9,024	526,437	593,617	229,324
Disbursements:										
Instruction	28,049	18,035	287	-	-	-	-	-	-	-
Support services	-	14,713	1	-	1,146	-	9,279	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	416,758	-	526,437	593,617	229,324
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	28,049	32,748	288	-	1,146	416,758	9,279	526,437	593,617	229,324
Excess (deficiency) of receipts over (under) disbursements	(2,441)	3,754	1,508	-	-	1,587	(255)	-	-	-
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 (under) disbursements and other financing uses	(2,441)	3,754	1,508	-	-	1,587	(255)	-	-	-
Cash and investments - ending	\$ (2,441)	\$ -	\$ -	\$ 35	\$ -	\$ 31,903	\$ 465	\$ -	\$ -	\$ -

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2025

	County Tax	Insurance	Annuities	Garnishment	Credit Union	Forest Park ECA Payroll	Cedar Crest ECA Payroll	Ferdinand Elementary ECA Payroll	Pine Ridge Elementary ECA Payroll	Fringe Benefit	Totals
Cash and investments - beginning	\$ -	\$ 7,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,363,681
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	10,462,483
Intermediate sources	-	-	-	-	-	-	-	-	-	-	17,927
State sources	-	-	-	-	-	-	-	-	-	-	10,201,879
Federal sources	-	-	-	-	-	-	-	-	-	-	600,399
Interfund loans	-	-	-	-	-	-	-	-	-	-	60,020
Other receipts	90,404	515,892	254,654	1,843	102,108	17,692	1,488	403	169	-	2,336,323
Total receipts	90,404	515,892	254,654	1,843	102,108	17,692	1,488	403	169	-	23,679,031
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	7,284,249
Support services	-	-	-	-	-	-	-	-	-	-	5,912,988
Noninstructional services	-	-	-	-	-	-	-	-	-	-	1,110,284
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	2,731,669
Debt services	-	-	-	-	-	-	-	-	-	-	2,696,893
Nonprogrammed charges	90,404	518,449	254,654	1,843	102,108	17,692	1,488	403	169	-	3,819,716
Interfund loans	-	-	-	-	-	-	-	-	-	-	60,020
Total disbursements	90,404	518,449	254,654	1,843	102,108	17,692	1,488	403	169	-	23,615,819
Excess (deficiency) of receipts over (under) disbursements	-	(2,557)	-	-	-	-	-	-	-	-	63,212
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	3,571,223
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	24,040
Transfers in	-	-	-	-	-	-	-	-	-	-	2,881,694
Transfers out	-	-	-	-	-	-	-	-	-	-	(2,881,694)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	3,595,263
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(2,557)	-	-	-	-	-	-	-	-	3,658,475
Cash and investments - ending	\$ -	\$ 5,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,022,156



SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2025

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 415,097</u>	<u>\$ 78,919</u>

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2025

		Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Lessor	Purpose			
Governmental activities:				
Southeast Dubois County Jr/Sr High School Building Corporation	Remodeling of Forest Park Jr/Sr High	\$ 1,471,000	07/15/18	01/15/28
Total of annual lease payments		<u>\$ 1,471,000</u>		
Description of Debt		Ending Principal Balance	Principal Due Within One Year	
Type	Purpose			
Governmental activities:				
General Obligation Bonds	School Building and Facility Improvements	\$ 3,200,000	\$ 645,000	
Other	Chromebook Common School Loan	<u>28,233</u>	<u>18,822</u>	
Total governmental activities		<u>3,228,233</u>	<u>663,822</u>	
Totals		<u>\$ 3,228,233</u>	<u>\$ 663,822</u>	

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION
SCHEDULE OF CAPITAL ASSETS
June 30, 2025

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,753,157
Infrastructure	1,851,432
Buildings	51,387,633
Improvements other than buildings	1,744,140
Machinery, equipment, and vehicles	2,373,054
Construction in progress	<u>674,621</u>
Total governmental activities	<u>59,784,037</u>
Total capital assets	<u><u>\$ 59,784,037</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/>.