

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

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

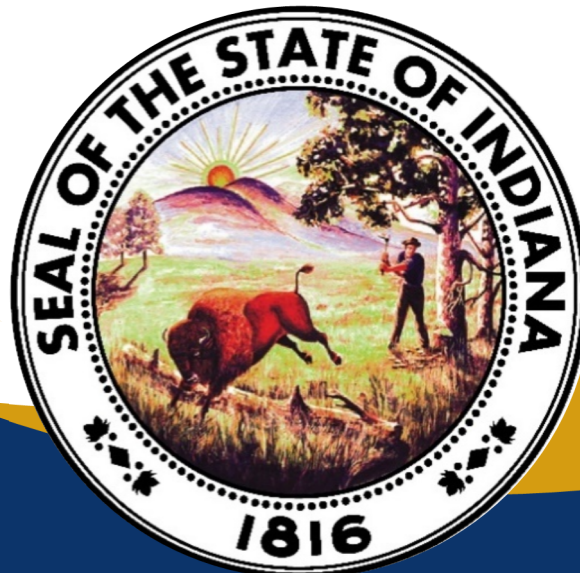
FINANCIAL STATEMENT AUDIT REPORT

OF

NEW PRAIRIE UNITED SCHOOL CORPORATION

LA PORTE COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

03/12/2025

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.....	8-9
Notes to Financial Statement	10-16
Other Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	18-39
Schedule of Payables and Receivables	41
Schedule of Leases and Debt	42
Schedule of Capital Assets.....	43
Other Reports.....	44

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tim Scott	07-01-22 to 06-30-25
Superintendent of Schools	Dr. Paul White	07-01-22 to 06-30-25
President of the School Board	Phillip King	07-01-22 to 06-30-25



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE NEW PRAIRIE UNITED SCHOOL
CORPORATION, LA PORTE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

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



Beth Kelley, CPA, CFE
Deputy State Examiner

March 4, 2025



FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

NEW PRAIRIE UNITED SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments			Other Financing Sources (Uses)		Cash and Investments			Other Financing Sources (Uses)		Cash and Investments	
	07-01-22	Receipts	Disbursements			06-30-23	Receipts	Disbursements			06-30-24	
Education	\$ 3,780,945	\$ 23,669,763	\$ 18,788,882	\$ (4,516,547)	\$ 4,145,279	\$ 24,488,638	\$ 19,375,649	\$ (4,240,475)	\$ 5,017,793			
Debt Service	5,542,272	4,817,523	6,082,699	(1,654,042)	2,623,054	3,565,361	6,043,986	243,091	387,520			
Referendum	1,592,604	1,880,733	2,338,000	(515,000)	620,337	2,771,314	1,758,000	-	1,633,651			
Operations	3,523,819	7,022,960	9,144,671	3,405,891	4,807,999	7,158,988	9,331,601	3,329,216	5,964,602			
Rainy Day	1,676,354	-	-	2,834,752	4,511,106	-	-	759,474	5,270,580			
Construction	(66,427)	-	901,046	3,514,249	2,546,776	-	1,870,272	166,600	843,104			
Construction Technology	16,624	12,468	-	-	29,092	16,624	-	-	45,716			
School Lunch	441,869	1,802,340	1,531,789	-	712,420	1,718,223	1,748,530	24,296	706,409			
Textbook Rental	554,358	460,765	73,569	82,507	1,024,061	511,598	399,761	-	1,135,898			
Educational License Plate	1,425	263	-	-	1,688	244	-	-	1,932			
Rp-Cheryl Lyn Welter Foundation	-	-	-	-	-	600	-	-	600			
Nova Inc Donation For Mv	-	1,000	1,090	-	(90)	500	109	-	301			
D.A. Dodd Rp Elementary	-	-	508	-	(508)	1,200	1,197	-	(505)			
Np Education Found. - HS Tutor	1,017	-	-	-	1,017	-	650	-	367			
Unity Foundation - Mad Learn	51	-	-	-	51	-	51	-	-			
Unity Foundation - Hosa	1,000	-	569	-	431	-	451	-	(20)			
Unity Foundation Robotics	200	2,964	3,063	-	101	-	95	-	6			
In-Mac Robotics Micro Grant	784	-	784	-	-	-	-	-	-			
Nwi A/F School Network-Act Coord	298	-	-	-	298	-	298	-	-			
Arcelor Mittal-HS Robotics	408	5,000	4,324	-	1,084	-	1,080	-	4			
Alcoa/Arcelor Mit. - MS Robotics	1,498	-	988	-	510	-	234	-	276			
Howmet Aerospace Grant	-	20,000	16,226	-	3,774	-	3,039	-	735			
Bayer Grant HS Robotics 20/21	811	-	210	-	601	-	598	-	3			
AEP Robotics Grant	720	1,500	720	-	1,500	2,000	-	-	3,500			
Laporte Co Farm Bureau-Rpe	201	-	-	-	201	-	201	-	-			
Hosa - Healthcare Foundation	804	2,400	2,842	-	362	1,814	2,065	-	111			
Alcoa Grant - MS	325	-	-	-	325	-	325	-	-			
Kids For Caring - Rpe	750	-	-	-	750	-	750	-	-			
Confucius Chinese Teacher	-	-	(2,192)	-	2,192	-	2,192	-	-			
Enrichment Activities	32	-	(490)	-	522	-	-	-	522			
HS Misc Grants/Donations	1,100	-	-	-	1,100	-	-	-	1,100			
Npef Grant 22/23 Power For Good	-	2,714	1,491	-	1,223	-	1,220	-	3			
Mentoring For Success - MS	738	-	186	-	552	-	48	-	504			
Hfl - Empower Hour Grant Year 4	16,525	-	16,576	-	(51)	-	(51)	-	-			
Hfl Empower Hour Yr5 22-23	60,000	60,000	96,902	-	23,098	30	23,127	-	1			
Hfl Empower Hour Yr6 23-24	-	47,500	-	-	47,500	118,206	161,460	-	4,246			
Confucious Class	2,192	-	2,192	-	-	-	-	-	-			
Formative Assessment Grant	-	36,555	32,216	-	4,339	40,751	45,090	-	-			
Student Learning Recovery Grant	(62,831)	935,145	938,980	-	(66,666)	292,549	225,883	-	-			
Early Literacy Achievement Grant	-	-	-	-	-	18,274	18,274	-	-			
MS Lead And Seed	3,772	-	198	-	3,574	-	-	-	3,574			
State Medicaid Reimbursement	31,656	38,298	-	(40,039)	29,915	35,482	-	(37,273)	28,124			
Secured Schools Safety Grant	-	67,839	-	(67,839)	-	4,725	-	-	4,725			
Secure School Safety Grant	(102,625)	837	81,947	186,839	3,104	66,014	41,272	-	27,846			
STEM Integration Grant 2023-2024	-	-	-	-	-	43,141	71,633	-	(28,492)			

NEW PRAIRIE UNITED SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Prime Math 2022-2023	-	5,232	6,195	-	(963)	194	403	-	(1,172)
Early Intervention Grant 21-22	25	-	25	-	-	-	-	-	-
Early Intervention Grant 22-23	-	7,085	7,024	-	61	-	77	-	(16)
Connectivity School Tech	57,769	16,214	-	-	73,983	14,310	-	-	88,293
NESP 2021-2022	4,747	-	4,750	-	(3)	-	-	-	(3)
NESP 2022-2023	-	13,658	13,906	-	(248)	-	-	-	(248)
Career And Tech Grant	38	403	-	-	441	206	-	-	647
Teacher Appreciation Grant	-	111,369	108,625	-	2,744	108,888	105,737	-	5,895
High Ability Grant	4,224	33,535	29,999	-	7,760	30,466	28,207	-	10,019
PLTW Grants - HS + MS	1,786	-	-	-	1,786	-	-	-	1,786
Title I 2018-2019	-	-	-	-	-	-	129	-	(129)
Title I 2021-2022	(27,924)	109,433	81,509	-	-	-	-	-	-
Title I 2022-2023	-	254,880	277,424	-	(22,544)	93,039	70,495	-	-
Title I 2023-2024	-	-	-	-	-	233,889	256,225	-	(22,336)
Mckinney Vento-Inehcy 22/23	-	-	6,378	-	(6,378)	25,724	19,346	-	-
Title IV 2020-2022	(15,463)	15,463	-	-	-	-	-	-	-
Title IV A 2021-2023	-	28,643	28,643	-	-	5,200	5,200	-	-
Title IV-A 2022-2024	-	-	-	-	-	28,645	28,818	-	(173)
Title IV-A 2023-2025	-	-	-	-	-	26,167	26,167	-	-
Federal Medicaid Reimbursement	96,869	100,969	-	-	197,838	93,544	-	-	291,382
Title II Part A	-	1,907	1,907	-	-	-	-	-	-
Title II-A 2021-2023	-	78,238	81,631	-	(3,393)	10,008	6,615	-	-
Title II-A 2022-2024	-	-	-	-	-	53,432	56,951	-	(3,519)
Title II-A 2023-2025	-	-	-	-	-	29,730	29,730	-	-
Title III 2021-2023	(675)	543	(132)	-	-	-	-	-	-
Title III 2022-2024	-	-	4,377	-	(4,377)	4,329	(48)	-	-
Title III 2023-2025	-	-	-	-	-	3,670	3,851	-	(181)
3-E Grant 2022-2024	-	195,164	204,562	-	(9,398)	441,403	479,634	-	(47,629)
ARP-HCY 2022-2024	-	502	952	-	(450)	2,316	2,509	-	(643)
Emergency Connectivity (ARP)	(1,247,235)	1,247,235	-	-	-	-	-	-	-
ESSER III 2020-2024	-	147,222	158,703	-	(11,481)	1,857,626	1,993,545	-	(147,400)
CARES ESSER II 2020-2023	(316,630)	840,515	555,539	-	(31,654)	229,529	197,875	-	-
Fed - 18003 Ed. Stabilztn Relief	(38,309)	38,320	11	-	-	-	-	-	-
Angel Fund	5,121	1,066	-	-	6,187	4,094	-	-	10,281
School Nutrition Clearing	26,740	782,026	800,271	-	8,495	717,119	704,335	-	21,279
Clearing	68	-	-	-	68	-	-	-	68
School Lunch Eft From State	-	1,220,311	1,127,023	-	93,288	946,587	1,039,875	-	-
Payroll Clearing	(159,768)	10,234,160	10,208,243	-	(133,851)	10,683,867	10,662,742	-	(112,726)
Pro Card Clearing Account	-	146,688	162,089	-	(15,401)	172,416	156,987	-	28
Totals	\$ 15,414,652	\$ 56,519,348	\$ 53,929,640	\$ 3,230,771	\$ 21,235,131	\$ 56,672,674	\$ 57,004,495	\$ 244,929	\$ 21,148,239

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

NEW PRAIRIE UNITED 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.

NEW PRAIRIE UNITED 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.

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

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

E. Disbursements

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

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

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

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

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

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

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

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

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:

NEW PRAIRIE UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

NEW PRAIRIE UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

NEW PRAIRIE UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

NEW PRAIRIE UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of the School Corporation closing out old grant funds. These should be corrected at the end of the year or the period after the grant concludes.

Note 8. Cash Balance Deficits

The financial statement contain some funds with deficits in cash. This is a result of several of the funds being reimbursable grants (such as the Title grants), with the expenses and reimbursements not taking place during the same period.

Several old funds, such as the Unity Foundation - HOSA fund and the NESP 2012-2022 fund will have negative balances eliminated at the end of the calendar year through a School Board resolution.

NEW PRAIRIE UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

The Payroll Clearing fund has had its negative balance reduced with the payback of an IRS error. The fund continues to run negative with some benefits, such as VEBA, being paid up front while payroll deductions continue through the year. A new financial software is expected to help balance this fund.

Note 9. Holding Corporation

The School Corporation has entered into capital leases with the New Prairie United School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2022-2023 and 2023-2024 totaled \$6,949,916 and \$7,007,854, respectively.

Note 10. Other Postemployment Benefits

The School Corporation provides \$50,000 in term life insurance to eligible retirees until the age of 65. 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

NEW PRAIRIE UNITED 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	Debt Service	Referendum	Operations	Rainy Day	Construction	Construction Technology	School Lunch
Cash and investments - beginning	\$ 3,780,945	\$ 5,542,272	\$ 1,592,604	\$ 3,523,819	\$ 1,676,354	\$ (66,427)	\$ 16,624	\$ 441,869
Receipts:								
Local sources	497,453	4,817,523	1,880,733	6,425,178	-	-	-	653,762
Intermediate sources	31,705	-	-	-	-	-	-	-
State sources	22,488,249	-	-	-	-	-	-	154,917
Federal sources	-	-	-	-	-	-	12,468	993,661
Interfund loans	580,000	-	-	-	-	-	-	-
Other receipts	72,356	-	-	597,782	-	-	-	-
Total receipts	23,669,763	4,817,523	1,880,733	7,022,960	-	-	12,468	1,802,340
Disbursements:								
Instruction	14,570,338	-	-	-	-	-	-	-
Support services	3,604,313	-	-	7,839,934	-	123,728	-	-
Noninstructional services	614,231	-	-	-	-	-	-	1,531,789
Facilities acquisition and construction	-	-	-	1,197,587	-	777,318	-	-
Debt services	-	6,082,699	-	107,150	-	-	-	-
Nonprogrammed charges	-	-	1,758,000	-	-	-	-	-
Interfund loans	-	-	580,000	-	-	-	-	-
Total disbursements	18,788,882	6,082,699	2,338,000	9,144,671	-	901,046	-	1,531,789
Excess (deficiency) of receipts over (under) disbursements	4,880,881	(1,265,176)	(457,267)	(2,121,711)	-	(901,046)	12,468	270,551
Other financing sources (uses):								
Proceeds of long-term debt	-	28,465	-	-	-	3,199,301	-	-
Sale of capital assets	-	-	-	3,005	-	-	-	-
Transfers in	40,039	-	-	3,521,886	3,571,586	314,948	-	-
Transfers out	(4,556,586)	(1,682,507)	(515,000)	(119,000)	(736,834)	-	-	-
Total other financing sources (uses)	(4,516,547)	(1,654,042)	(515,000)	3,405,891	2,834,752	3,514,249	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	364,334	(2,919,218)	(972,267)	1,284,180	2,834,752	2,613,203	12,468	270,551
Cash and investments - ending	\$ 4,145,279	\$ 2,623,054	\$ 620,337	\$ 4,807,999	\$ 4,511,106	\$ 2,546,776	\$ 29,092	\$ 712,420

NEW PRAIRIE UNITED 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

	Textbook Rental	Educational License Plate	Rp-Cheryl Lyn Welter Foundation	Nova Inc Donation For Mv	D.A. Dodd Rp Elementary	Np Education Found. - HS Tutor	Unity Foundation - Mad Learn	Unity Foundation - Hosa
Cash and investments - beginning	\$ 554,358	\$ 1,425	\$ -	\$ -	\$ -	\$ 1,017	\$ 51	\$ 1,000
Receipts:								
Local sources	460,765	-	-	1,000	-	-	-	-
Intermediate sources	-	263	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	460,765	263	-	1,000	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	508	-	-	569
Support services	73,569	-	-	-	-	-	-	-
Noninstructional services	-	-	-	1,090	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	73,569	-	-	1,090	508	-	-	569
Excess (deficiency) of receipts over (under) disbursements	387,196	263	-	(90)	(508)	-	-	(569)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	82,507	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	82,507	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	469,703	263	-	(90)	(508)	-	-	(569)
Cash and investments - ending	\$ 1,024,061	\$ 1,688	\$ -	\$ (90)	\$ (508)	\$ 1,017	\$ 51	\$ 431

NEW PRAIRIE UNITED 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

	Unity Foundation Robotics	In-Mac Robotics Micro Grant	Nwi A/F School Network-Act Coor	Arcelor Mittal- HS Robotics	Alcoa/Arcelor Mit. - MS Robotics	Howmet Aerospace Grant	Bayer Grant HS Robotics 20/21	AEP Robotics Grant
Cash and investments - beginning	\$ 200	\$ 784	\$ 298	\$ 408	\$ 1,498	\$ -	\$ 811	\$ 720
Receipts:								
Local sources	2,964	-	-	5,000	-	20,000	-	1,500
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,964	-	-	5,000	-	20,000	-	1,500
Disbursements:								
Instruction	3,063	784	-	4,324	988	16,226	210	720
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	3,063	784	-	4,324	988	16,226	210	720
Excess (deficiency) of receipts over (under) disbursements	(99)	(784)	-	676	(988)	3,774	(210)	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 (under) disbursements and other financing uses	(99)	(784)	-	676	(988)	3,774	(210)	780
Cash and investments - ending	\$ 101	\$ -	\$ 298	\$ 1,084	\$ 510	\$ 3,774	\$ 601	\$ 1,500

NEW PRAIRIE UNITED 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

	Laporte Co Farm Bureau- Rpe	Hosa - Healthcare Foundation	Alcoa Grant - MS	Kids For Caring - Rpe	Confucius Chinese Teacher	Enrichment Activities	HS Misc Grants/Donations	Npef Grant 22/23 Power For Good
Cash and investments - beginning	\$ 201	\$ 804	\$ 325	\$ 750	\$ -	\$ 32	\$ 1,100	\$ -
Receipts:								
Local sources	-	2,400	-	-	-	-	-	2,714
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	2,400	-	-	-	-	-	2,714
Disbursements:								
Instruction	-	2,842	-	-	-	(490)	-	-
Support services	-	-	-	-	(2,192)	-	-	-
Noninstructional services	-	-	-	-	-	-	-	1,491
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	2,842	-	-	(2,192)	(490)	-	1,491
Excess (deficiency) of receipts over (under) disbursements	-	(442)	-	-	2,192	490	-	1,223
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	-	(442)	-	-	2,192	490	-	1,223
Cash and investments - ending	\$ 201	\$ 362	\$ 325	\$ 750	\$ 2,192	\$ 522	\$ 1,100	\$ 1,223

NEW PRAIRIE UNITED 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

	Mentoring For Success - MS	Hfl - Empower Hour Grant Year 4	Hfl Empower Hour Yr5 22-23	Hfl Empower Hour Yr6 23-24	Confucious Class	Formative Assessment Grant	Student Learning Recovery Grant	Early Literacy Achievement Grant
Cash and investments - beginning	\$ 738	\$ 16,525	\$ 60,000	\$ -	\$ 2,192	\$ -	\$ (62,831)	\$ -
Receipts:								
Local sources	-	-	60,000	47,500	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	36,555	935,145	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	60,000	47,500	-	36,555	935,145	-
Disbursements:								
Instruction	186	16,576	96,902	-	-	32,216	904,785	-
Support services	-	-	-	-	2,192	-	34,195	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	186	16,576	96,902	-	2,192	32,216	938,980	-
Excess (deficiency) of receipts over (under) disbursements	(186)	(16,576)	(36,902)	47,500	(2,192)	4,339	(3,835)	-
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	(186)	(16,576)	(36,902)	47,500	(2,192)	4,339	(3,835)	-
Cash and investments - ending	\$ 552	\$ (51)	\$ 23,098	\$ 47,500	\$ -	\$ 4,339	\$ (66,666)	\$ -

NEW PRAIRIE UNITED 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

	MS Lead And Seed	State Medicaid Reimbursement	Secured Schools Safety Grant	Secure School Safety Grant	STEM Integration Grant 2023-2024	Prime Math 2022-2023	Early Intervention Grant 21-22	Early Intervention Grant 22-23
Cash and investments - beginning	\$ 3,772	\$ 31,656	\$ -	\$ (102,625)	\$ -	\$ -	\$ 25	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	38,298	67,839	837	-	5,232	-	7,085
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	38,298	67,839	837	-	5,232	-	7,085
Disbursements:								
Instruction	198	-	-	-	-	-	-	-
Support services	-	-	-	81,947	-	6,195	25	7,024
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	198	-	-	81,947	-	6,195	25	7,024
Excess (deficiency) of receipts over (under) disbursements	(198)	38,298	67,839	(81,110)	-	(963)	(25)	61
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	186,839	-	-	-	-
Transfers out	-	(40,039)	(67,839)	-	-	-	-	-
Total other financing sources (uses)	-	(40,039)	(67,839)	186,839	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(198)	(1,741)	-	105,729	-	(963)	(25)	61
Cash and investments - ending	\$ 3,574	\$ 29,915	\$ -	\$ 3,104	\$ -	\$ (963)	\$ -	\$ 61

NEW PRAIRIE UNITED 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

	Connectivity School Tech	NESP 2021- 2022	NESP 2022- 2023	Career And Tech Grant	Teacher Appreciation Grant	High Ability Grant	PLTW Grants - HS + MS	Title I 2018-2019
Cash and investments - beginning	\$ 57,769	\$ 4,747	\$ -	\$ 38	\$ -	\$ 4,224	\$ 1,786	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	16,214	-	13,658	-	111,369	33,535	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	403	-	-	-	-
Total receipts	16,214	-	13,658	403	111,369	33,535	-	-
Disbursements:								
Instruction	-	3,518	13,906	-	108,625	15,263	-	-
Support services	-	1,232	-	-	-	14,736	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	4,750	13,906	-	108,625	29,999	-	-
Excess (deficiency) of receipts over (under) disbursements	16,214	(4,750)	(248)	403	2,744	3,536	-	-
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	16,214	(4,750)	(248)	403	2,744	3,536	-	-
Cash and investments - ending	\$ 73,983	\$ (3)	\$ (248)	\$ 441	\$ 2,744	\$ 7,760	\$ 1,786	\$ -

NEW PRAIRIE UNITED 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 2021-2022	Title I 2022-2023	Title I 2023-2024	Mckinney Vento- Inehcy 22/23	Title IV 2020- 2022	Title IV A 2021- 2023	Title IV-A 2022- 2024	Title IV-A 2023- 2025
Cash and investments - beginning	\$ (27,924)	\$ -	\$ -	\$ -	\$ (15,463)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	109,433	254,880	-	-	15,463	28,643	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	109,433	254,880	-	-	15,463	28,643	-	-
Disbursements:								
Instruction	59,203	180,579	-	-	-	1,185	-	-
Support services	17,722	93,801	-	-	-	27,458	-	-
Noninstructional services	4,584	3,044	-	6,378	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	81,509	277,424	-	6,378	-	28,643	-	-
Excess (deficiency) of receipts over (under) disbursements	<u>27,924</u>	<u>(22,544)</u>	<u>-</u>	<u>(6,378)</u>	<u>15,463</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>27,924</u>	<u>(22,544)</u>	<u>-</u>	<u>(6,378)</u>	<u>15,463</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (22,544)</u>	<u>\$ -</u>	<u>\$ (6,378)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NEW PRAIRIE UNITED 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

	Federal Medicaid Reimbursement	Title II Part A	Title II-A 2021- 2023	Title II-A 2022- 2024	Title II-A 2023- 2025	Title III 2021- 2023	Title III 2022- 2024
Cash and investments - beginning	\$ 96,869	\$ -	\$ -	\$ -	\$ -	\$ (675)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	100,969	1,907	78,238	-	-	543	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	100,969	1,907	78,238	-	-	543	-
Disbursements:							
Instruction	-	-	-	-	-	(220)	1,550
Support services	-	1,907	81,631	-	-	88	373
Noninstructional services	-	-	-	-	-	-	2,454
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	1,907	81,631	-	-	(132)	4,377
Excess (deficiency) of receipts over (under) disbursements	100,969	-	(3,393)	-	-	675	(4,377)
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	100,969	-	(3,393)	-	-	675	(4,377)
Cash and investments - ending	\$ 197,838	\$ -	\$ (3,393)	\$ -	\$ -	\$ -	\$ (4,377)

NEW PRAIRIE UNITED 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 III 2023- 2025	3-E Grant 2022- 2024	ARP-HCY 2022- 2024	Emergency Connectivity (ARP)	ESSER III 2020- 2024	CARES ESSER II 2020-2023	Fed - 18003 Ed. Stabiliztn Relief
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (1,247,235)	\$ -	\$ (316,630)	\$ (38,309)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	195,164	502	1,247,235	147,222	840,515	38,320
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	195,164	502	1,247,235	147,222	840,515	38,320
Disbursements:							
Instruction	-	162,836	-	-	21,761	137,053	-
Support services	-	41,726	-	-	32,025	30,200	-
Noninstructional services	-	-	952	-	-	-	11
Facilities acquisition and construction	-	-	-	-	104,917	388,286	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	204,562	952	-	158,703	555,539	11
Excess (deficiency) of receipts over (under) disbursements	-	(9,398)	(450)	1,247,235	(11,481)	284,976	38,309
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	-	(9,398)	(450)	1,247,235	(11,481)	284,976	38,309
Cash and investments - ending	\$ -	\$ (9,398)	\$ (450)	\$ -	\$ (11,481)	\$ (31,654)	\$ -

NEW PRAIRIE UNITED 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

	Angel Fund	School Nutrition Clearing	Clearing	School Lunch Eft From State	Payroll Clearing	Pro Card Clearing Account	Totals
Cash and investments - beginning	\$ 5,121	\$ 26,740	\$ 68	\$ -	\$ (159,768)	\$ -	\$ 15,414,652
Receipts:							
Local sources	1,066	782,026	-	1,220,311	-	-	16,881,895
Intermediate sources	-	-	-	-	-	-	31,968
State sources	-	-	-	-	-	-	23,908,933
Federal sources	-	-	-	-	-	-	4,065,163
Interfund loans	-	-	-	-	-	-	580,000
Other receipts	-	-	-	-	10,234,160	146,688	11,051,389
Total receipts	1,066	782,026	-	1,220,311	10,234,160	146,688	56,519,348
Disbursements:							
Instruction	-	-	-	-	-	-	16,356,204
Support services	-	-	-	-	-	-	12,113,829
Noninstructional services	-	-	-	-	-	-	2,166,024
Facilities acquisition and construction	-	-	-	-	-	-	2,468,108
Debt services	-	-	-	-	-	-	6,189,849
Nonprogrammed charges	-	800,271	-	1,127,023	10,208,243	162,089	14,055,626
Interfund loans	-	-	-	-	-	-	580,000
Total disbursements	-	800,271	-	1,127,023	10,208,243	162,089	53,929,640
Excess (deficiency) of receipts over (under) disbursements	1,066	(18,245)	-	93,288	25,917	(15,401)	2,589,708
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	3,227,766
Sale of capital assets	-	-	-	-	-	-	3,005
Transfers in	-	-	-	-	-	-	7,717,805
Transfers out	-	-	-	-	-	-	(7,717,805)
Total other financing sources (uses)	-	-	-	-	-	-	3,230,771
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	1,066	(18,245)	-	93,288	25,917	(15,401)	5,820,479
Cash and investments - ending	\$ 6,187	\$ 8,495	\$ 68	\$ 93,288	\$ (133,851)	\$ (15,401)	\$ 21,235,131

NEW PRAIRIE UNITED 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

	Education	Debt Service	Referendum	Operations	Rainy Day	Construction	Construction Technology	School Lunch
Cash and investments - beginning	\$ 4,145,279	\$ 2,623,054	\$ 620,337	\$ 4,807,999	\$ 4,511,106	\$ 2,546,776	\$ 29,092	\$ 712,420
Receipts:								
Local sources	948,847	3,564,671	2,771,314	7,067,655	-	-	-	658,451
Intermediate sources	30,871	-	-	-	-	-	-	-
State sources	23,506,447	-	-	-	-	-	-	97,885
Federal sources	-	-	-	-	-	-	16,624	961,887
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	2,473	690	-	91,333	-	-	-	-
Total receipts	24,488,638	3,565,361	2,771,314	7,158,988	-	-	16,624	1,718,223
Disbursements:								
Instruction	14,787,521	-	-	-	-	-	-	-
Support services	3,941,495	-	-	7,881,434	-	-	-	-
Noninstructional services	646,633	-	-	-	-	-	-	1,748,530
Facilities acquisition and construction	-	-	-	1,340,802	-	1,870,272	-	-
Debt services	-	6,043,986	1,758,000	109,365	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	19,375,649	6,043,986	1,758,000	9,331,601	-	1,870,272	-	1,748,530
Excess (deficiency) of receipts over (under) disbursements	5,112,989	(2,478,625)	1,013,314	(2,172,613)	-	(1,870,272)	16,624	(30,307)
Other financing sources (uses):								
Proceeds of long-term debt	-	243,091	-	-	-	-	-	-
Sale of capital assets	-	-	-	1,839	-	-	-	-
Transfers in	37,273	-	-	3,518,273	1,077,747	166,600	-	24,296
Transfers out	(4,277,748)	-	-	(190,896)	(318,273)	-	-	-
Total other financing sources (uses)	(4,240,475)	243,091	-	3,329,216	759,474	166,600	-	24,296
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	872,514	(2,235,534)	1,013,314	1,156,603	759,474	(1,703,672)	16,624	(6,011)
Cash and investments - ending	\$ 5,017,793	\$ 387,520	\$ 1,633,651	\$ 5,964,602	\$ 5,270,580	\$ 843,104	\$ 45,716	\$ 706,409

NEW PRAIRIE UNITED 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

	Textbook Rental	Educational License Plate	Rp-Cheryl Lyn Welter Foundation	Nova Inc Donation For Mv	D.A. Dodd Rp Elementary	Np Education Found. - HS Tutor	Unity Foundation - Mad Learn	Unity Foundation - Hosa
Cash and investments - beginning	\$ 1,024,061	\$ 1,688	\$ -	\$ (90)	\$ (508)	\$ 1,017	\$ 51	\$ 431
Receipts:								
Local sources	51,194	-	600	500	1,200	-	-	-
Intermediate sources	-	244	-	-	-	-	-	-
State sources	460,404	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	511,598	244	600	500	1,200	-	-	-
Disbursements:								
Instruction	-	-	-	-	1,197	650	51	451
Support services	399,761	-	-	-	-	-	-	-
Noninstructional services	-	-	-	109	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	399,761	-	-	109	1,197	650	51	451
Excess (deficiency) of receipts over (under) disbursements	111,837	244	600	391	3	(650)	(51)	(451)
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	111,837	244	600	391	3	(650)	(51)	(451)
Cash and investments - ending	\$ 1,135,898	\$ 1,932	\$ 600	\$ 301	\$ (505)	\$ 367	\$ -	\$ (20)

NEW PRAIRIE UNITED 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

	Unity Foundation Robotics	In-Mac Robotics Micro Grant	Nwi A/F School Network-Act Coor	Arcelor Mittal- HS Robotics	Alcoa/Arcelor Mit. - MS Robotics	Howmet Aerospace Grant	Bayer Grant HS Robotics 20/21	AEP Robotics Grant
Cash and investments - beginning	\$ 101	\$ -	\$ 298	\$ 1,084	\$ 510	\$ 3,774	\$ 601	\$ 1,500
Receipts:								
Local sources	-	-	-	-	-	-	-	2,000
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	2,000
Disbursements:								
Instruction	95	-	298	1,080	234	3,039	598	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	95	-	298	1,080	234	3,039	598	-
Excess (deficiency) of receipts over (under) disbursements	(95)	-	(298)	(1,080)	(234)	(3,039)	(598)	2,000
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	(95)	-	(298)	(1,080)	(234)	(3,039)	(598)	2,000
Cash and investments - ending	\$ 6	\$ -	\$ -	\$ 4	\$ 276	\$ 735	\$ 3	\$ 3,500

NEW PRAIRIE UNITED 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

	Laporte Co Farm Bureau- Rpe	Hosa - Healthcare Foundation	Alcoa Grant - MS	Kids For Caring - Rpe	Confucius Chinese Teacher	Enrichment Activities	HS Misc Grants/Donations	Npef Grant 22/23 Power For Good
Cash and investments - beginning	\$ 201	\$ 362	\$ 325	\$ 750	\$ 2,192	\$ 522	\$ 1,100	\$ 1,223
Receipts:								
Local sources	-	1,814	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	1,814	-	-	-	-	-	-
Disbursements:								
Instruction	201	2,065	-	-	2,192	-	-	-
Support services	-	-	325	750	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	1,220
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	201	2,065	325	750	2,192	-	-	1,220
Excess (deficiency) of receipts over (under) disbursements	(201)	(251)	(325)	(750)	(2,192)	-	-	(1,220)
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	(201)	(251)	(325)	(750)	(2,192)	-	-	(1,220)
Cash and investments - ending	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ 522	\$ 1,100	\$ 3

NEW PRAIRIE UNITED 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

	Mentoring For Success - MS	Hfl - Empower Hour Grant Year 4	Hfl Empower Hour Yr5 22-23	Hfl Empower Hour Yr6 23-24	Confucious Class	Formative Assessment Grant	Student Learning Recovery Grant	Early Literacy Achievement Grant
Cash and investments - beginning	\$ 552	\$ (51)	\$ 23,098	\$ 47,500	\$ -	\$ 4,339	\$ (66,666)	\$ -
Receipts:								
Local sources	-	-	30	118,206	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	40,751	292,549	18,274
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	30	118,206	-	40,751	292,549	18,274
Disbursements:								
Instruction	48	(51)	23,127	161,460	-	45,090	224,968	18,274
Support services	-	-	-	-	-	-	915	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	48	(51)	23,127	161,460	-	45,090	225,883	18,274
Excess (deficiency) of receipts over (under) disbursements	(48)	51	(23,097)	(43,254)	-	(4,339)	66,666	-
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	(48)	51	(23,097)	(43,254)	-	(4,339)	66,666	-
Cash and investments - ending	\$ 504	\$ -	\$ 1	\$ 4,246	\$ -	\$ -	\$ -	\$ -

NEW PRAIRIE UNITED 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

	MS Lead And Seed	State Medicaid Reimbursement	Secured Schools Safety Grant	Secure School Safety Grant	STEM Integration Grant 2023-2024	Prime Math 2022-2023	Early Intervention Grant 21-22	Early Intervention Grant 22-23
Cash and investments - beginning	\$ 3,574	\$ 29,915	\$ -	\$ 3,104	\$ -	\$ (963)	\$ -	\$ 61
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	35,482	4,725	66,014	43,141	194	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	35,482	4,725	66,014	43,141	194	-	-
Disbursements:								
Instruction	-	-	-	-	71,633	-	-	-
Support services	-	-	-	41,272	-	403	-	77
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	41,272	71,633	403	-	77
Excess (deficiency) of receipts over (under) disbursements	-	35,482	4,725	24,742	(28,492)	(209)	-	(77)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(37,273)	-	-	-	-	-	-
Total other financing sources (uses)	-	(37,273)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1,791)	4,725	24,742	(28,492)	(209)	-	(77)
Cash and investments - ending	\$ 3,574	\$ 28,124	\$ 4,725	\$ 27,846	\$ (28,492)	\$ (1,172)	\$ -	\$ (16)

NEW PRAIRIE UNITED 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

	Connectivity School Tech	NESP 2021- 2022	NESP 2022- 2023	Career And Tech Grant	Teacher Appreciation Grant	High Ability Grant	PLTW Grants - HS + MS	Title I 2018-2019
Cash and investments - beginning	\$ 73,983	\$ (3)	\$ (248)	\$ 441	\$ 2,744	\$ 7,760	\$ 1,786	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	14,310	-	-	206	108,888	30,466	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	14,310	-	-	206	108,888	30,466	-	-
Disbursements:								
Instruction	-	-	-	-	105,737	7,718	-	129
Support services	-	-	-	-	-	20,489	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	105,737	28,207	-	129
Excess (deficiency) of receipts over (under) disbursements	14,310	-	-	206	3,151	2,259	-	(129)
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	14,310	-	-	206	3,151	2,259	-	(129)
Cash and investments - ending	\$ 88,293	\$ (3)	\$ (248)	\$ 647	\$ 5,895	\$ 10,019	\$ 1,786	\$ (129)

NEW PRAIRIE UNITED 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

	Title I 2021-2022	Title I 2022-2023	Title I 2023-2024	Mckinney Vento- Inehcy 22/23	Title IV 2020- 2022	Title IV A 2021- 2023	Title IV-A 2022- 2024	Title IV-A 2023- 2025
Cash and investments - beginning	\$ -	\$ (22,544)	\$ -	\$ (6,378)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	93,039	233,889	25,724	-	5,200	28,645	26,167
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	93,039	233,889	25,724	-	5,200	28,645	26,167
Disbursements:								
Instruction	-	47,941	192,502	-	-	-	-	-
Support services	-	18,887	60,891	6,164	-	5,200	28,818	26,167
Noninstructional services	-	3,667	2,832	13,182	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	70,495	256,225	19,346	-	5,200	28,818	26,167
Excess (deficiency) of receipts over (under) disbursements	-	22,544	(22,336)	6,378	-	-	(173)	-
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	-	22,544	(22,336)	6,378	-	-	(173)	-
Cash and investments - ending	\$ -	\$ -	\$ (22,336)	\$ -	\$ -	\$ -	\$ (173)	\$ -

NEW PRAIRIE UNITED 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

	Federal Medicaid Reimbursement	Title II Part A	Title II-A 2021- 2023	Title II-A 2022- 2024	Title II-A 2023- 2025	Title III 2021- 2023	Title III 2022- 2024
Cash and investments - beginning	\$ 197,838	\$ -	\$ (3,393)	\$ -	\$ -	\$ -	\$ (4,377)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	93,544	-	10,008	53,432	29,730	-	4,329
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	93,544	-	10,008	53,432	29,730	-	4,329
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	6,615	56,951	29,730	-	(48)
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	-	6,615	56,951	29,730	-	(48)
Excess (deficiency) of receipts over (under) disbursements	93,544	-	3,393	(3,519)	-	-	4,377
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	93,544	-	3,393	(3,519)	-	-	4,377
Cash and investments - ending	\$ 291,382	\$ -	\$ -	\$ (3,519)	\$ -	\$ -	\$ -

NEW PRAIRIE UNITED 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

	Title III 2023- 2025	3-E Grant 2022- 2024	ARP-HCY 2022- 2024	Emergency Connectivity (ARP)	ESSER III 2020- 2024	CARES ESSER II 2020-2023	Fed - 18003 Ed. Stabiliztn Relief
Cash and investments - beginning	\$ -	\$ (9,398)	\$ (450)	\$ -	\$ (11,481)	\$ (31,654)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	3,670	441,403	2,316	-	1,857,626	229,529	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,670</u>	<u>441,403</u>	<u>2,316</u>	<u>-</u>	<u>1,857,626</u>	<u>229,529</u>	<u>-</u>
Disbursements:							
Instruction	1,378	431,283	-	-	582,406	164,503	-
Support services	2,473	48,351	230	-	65,586	16,686	-
Noninstructional services	-	-	2,279	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,345,553	16,686	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>3,851</u>	<u>479,634</u>	<u>2,509</u>	<u>-</u>	<u>1,993,545</u>	<u>197,875</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(181)</u>	<u>(38,231)</u>	<u>(193)</u>	<u>-</u>	<u>(135,919)</u>	<u>31,654</u>	<u>-</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>(181)</u>	<u>(38,231)</u>	<u>(193)</u>	<u>-</u>	<u>(135,919)</u>	<u>31,654</u>	<u>-</u>
Cash and investments - ending	<u>\$ (181)</u>	<u>\$ (47,629)</u>	<u>\$ (643)</u>	<u>\$ -</u>	<u>\$ (147,400)</u>	<u>\$ -</u>	<u>\$ -</u>

NEW PRAIRIE UNITED 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

	Angel Fund	School Nutrition Clearing	Clearing	School Lunch Eft From State	Payroll Clearing	Pro Card Clearing Account	Totals
Cash and investments - beginning	\$ 6,187	\$ 8,495	\$ 68	\$ 93,288	\$ (133,851)	\$ (15,401)	\$ 21,235,131
Receipts:							
Local sources	4,094	704,335	-	-	-	-	15,894,911
Intermediate sources	-	-	-	-	-	-	31,115
State sources	-	-	-	-	-	-	24,719,736
Federal sources	-	-	-	-	-	-	4,116,762
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	12,784	-	946,587	10,683,867	172,416	11,910,150
Total receipts	4,094	717,119	-	946,587	10,683,867	172,416	56,672,674
Disbursements:							
Instruction	-	-	-	-	-	-	16,877,818
Support services	-	-	-	-	-	-	12,659,622
Noninstructional services	-	-	-	-	-	-	2,418,452
Facilities acquisition and construction	-	-	-	-	-	-	4,573,313
Debt services	-	-	-	-	-	-	7,911,351
Nonprogrammed charges	-	704,335	-	1,039,875	10,662,742	156,987	12,563,939
Interfund loans	-	-	-	-	-	-	-
Total disbursements	-	704,335	-	1,039,875	10,662,742	156,987	57,004,495
Excess (deficiency) of receipts over (under) disbursements	4,094	12,784	-	(93,288)	21,125	15,429	(331,821)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	243,091
Sale of capital assets	-	-	-	-	-	-	1,839
Transfers in	-	-	-	-	-	-	4,824,189
Transfers out	-	-	-	-	-	-	(4,824,190)
Total other financing sources (uses)	-	-	-	-	-	-	244,929
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	4,094	12,784	-	(93,288)	21,125	15,429	(86,892)
Cash and investments - ending	\$ 10,281	\$ 21,279	\$ 68	\$ -	\$ (112,726)	\$ 28	\$ 21,148,239



NEW PRAIRIE UNITED SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 571,706</u>	<u>\$ 5,429,065</u>

NEW PRAIRIE UNITED SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Key Bank	Tech Upgrade	\$ 360,698	04/30/23	04/30/27
Turf Tank	Field Painter	15,000	06/26/23	07/17/28
New Prairie United School Building Corporation	Holding Company 2016 Referendum	4,768,000	07/15/16	01/15/33
New Prairie United School Building Corporation	Holding Company 2015 New	<u>359,000</u>	06/22/15	01/15/26
Total of annual lease payments		<u>\$ 5,502,698</u>		

Description of Debt	Ending Principal Balance	Principal Due Within One Year
Type	Purpose	
Governmental activities:		
General Obligation Bonds	ARRA of 2009 QSCB	\$ 290,000
General Obligation Bonds	GO Bond 2020A	2,105,000
General Obligation Bonds	GO Bond 2020B	460,000
General Obligation Bonds	GO Bond 2023A	3,060,000
General Obligation Bonds	GO Bond 2023B	385,000
General Obligation Bonds	Issued 2014	<u>115,000</u>
Totals		<u>\$ 6,415,000</u>
		<u>\$ 1,680,000</u>

NEW PRAIRIE UNITED SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2024

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 538,136
Infrastructure	1,768,353
Buildings	108,325,557
Improvements other than buildings	3,407,941
Machinery, equipment, and vehicles	<u>9,152,839</u>
Total capital assets	<u>\$ 123,192,826</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/>.