

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION

DEARBORN COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/07/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Julie Dudley	07-01-21 to 06-30-24
Superintendent of Schools	Karl Galey	07-01-21 to 06-30-24
President of the School Board	Bryan Johnson Kevin Mollaun	07-01-21 to 12-31-21 01-01-22 to 06-30-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE LAWRENCEBURG COMMUNITY
SCHOOL CORPORATION, DEARBORN COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Lawrenceburg Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2021 to June 30, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation for the period of July 1, 2021 to June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, for the period of July 1, 2021 to June 30, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2024, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 21, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

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

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

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Education	\$ 2,831,647	\$ 16,907,947	\$ 13,783,625	\$ (2,459,950)	\$ 3,496,019	\$ 17,887,187	\$ 14,665,323	\$ (2,740,152)	\$ 3,977,731
Debt Service	1,187,132	3,152,217	3,104,085	-	1,235,264	3,635,117	3,619,350	-	1,251,031
Operations	3,585,405	3,429,629	4,559,711	1,650,076	4,105,399	3,392,885	5,259,526	2,221,118	4,459,876
Local Rainy Day	1,743,314	1,194,140	216,026	800,000	3,521,428	-	1,349,099	500,000	2,672,329
Post-Retirement/Severance Future Benefit	339,432	-	-	30,800	370,232	-	104,024	30,800	297,008
Construction	-	-	4,493,203	13,069,672	8,576,469	213,857	5,678,182	-	3,112,144
School Lunch	4,732	1,239,428	942,432	-	301,728	1,383,993	1,069,252	162	616,631
Curricular Materials Rental	561,439	1,110,193	1,045,880	-	625,752	100,335	(242,513)	-	968,600
Self-Insurance	17,696	24,301	36,595	-	5,402	54,181	45,344	-	14,239
Lcsc - Dcs	-	-	-	-	-	-	-	-	-
Seitz Senior Breakfast/Lunch	-	-	-	-	-	5,556	2,565	-	2,991
Greendale Redevelopment Grants	-	-	-	-	-	22,278	-	-	22,278
Lcsc Gaming	20	13,405	13,405	-	20	16,404	16,404	-	20
Dearborn County Retired Teachers	-	-	-	-	-	1,166	996	-	170
School Security Grant Grc	14,132	120,000	182,784	96,349	47,697	120,000	263,460	103,711	7,948
United Way Grant	-	9,150	9,149	-	1	-	-	-	1
School Resource Officer - City	-	-	-	-	-	-	167,531	-	(167,531)
Lcsc - Renovation Ff&E	-	121,000	-	-	121,000	120,000	240,000	-	1,000
Plato Project	13,595	97,000	51,109	-	59,486	-	52,356	-	7,130
Project Lead The Way	58,214	-	950	-	57,264	-	34,575	-	22,689
Alternative To Suspension	16,793	72,212	78,627	-	10,378	65,238	79,362	-	(3,746)
Student Resource/Homework Help	26,256	-	4,808	-	21,448	-	2,536	-	18,912
City Grant Miscellaneous Items	469,048	134,410	223,517	-	379,941	-	171,925	-	208,016
One Community One Family	-	-	-	-	-	250	-	-	250
Kindergarten Preparedness	364	-	-	-	364	-	162	-	202
Promise Indiana Grant	29,372	-	-	-	29,372	-	275	-	29,097
Vending - Coca-Cola/Pepsi	-	10,588	10,588	-	-	10,143	10,143	-	-
529 Plan Contributions	13,714	-	-	-	13,714	-	-	-	13,714
Donated Food Service Balances	3,685	2,306	214	-	5,777	258	215	-	5,820
Early College Textbooks	42,391	-	-	-	42,391	-	42,391	-	-
Baylor Grant - Furniture	124	-	124	-	-	-	-	-	-
No Kid Hungry Grant	5,000	-	5,000	-	-	-	-	-	-
Local Tech Prep Pltw	-	-	-	-	-	-	-	-	-
Early College Program	-	3,560	3,559	-	1	-	-	-	1
Xmester Grant - Early College	2,048	-	-	-	2,048	-	-	-	2,048
Pltw - Biomedical/Engineering	-	7,200	2,400	-	4,800	-	4,800	-	-
Pltw - Gateway	-	5,050	1,200	-	3,850	-	3,100	-	750
Extra-Curricular Costs	(3,521)	29,793	30,581	-	(4,309)	35,408	38,431	-	(7,332)
Drivers Ed	13,230	53,600	32,368	-	34,462	14,910	29,127	-	20,245
Scholarships And Awards	101,498	55,432	1,350	-	155,580	6,601	16,350	-	145,831
Science Of Reading	-	-	-	-	-	1,069	29,490	-	(28,421)
State Instructional Support Fu	(11,929)	24,363	16,034	-	(3,600)	22,974	19,374	-	-
Formative Assessment	2,145	27,114	28,452	-	807	25,635	26,442	-	-
Special Education Excess Costs	(18,732)	238,466	228,252	-	(8,518)	246,966	233,048	-	5,400
Casa Grant	-	2,697	2,697	-	-	-	-	-	-
Casa - Vape Detection Program	-	13,131	6,566	-	6,565	4,297	6,566	-	4,296
Medicaid Reimbursement	1,903	15,291	-	(12,600)	4,594	15,666	-	(10,648)	9,612
Unassigned State S - Dcs	-	-	-	-	-	-	-	-	-
Secured Schools Safety Grant	-	96,349	-	(96,349)	-	103,711	-	(103,711)	-

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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For the Years Ended June 30, 2022 and 2023

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Prime Math Transition Course Pilot	-	4,107	4,107	-	-	-	-	-	-
Stem Program Alignment	-	5,555	5,945	-	(390)	1,638	1,248	-	-
Early Intervention Grant	296	2,125	2,125	-	296	-	296	-	-
Early Intervention 2022-2023	-	-	-	-	-	5,407	5,408	-	(1)
Non-English Program Grant 19/20	-	-	-	-	-	-	-	-	-
Non-English Speaking 2020-2021	6,450	-	6,450	-	-	-	-	-	-
Non-English Speaking 2021-2022	-	6,380	2,576	-	3,804	-	3,804	-	-
Non-English Speaking 2022-23	-	-	-	-	-	5,400	600	-	4,800
Perf Based Awards	354	77,545	77,545	-	354	78,157	78,059	-	452
High Ability Students	9,104	33,114	28,187	-	14,031	29,762	26,028	-	17,765
State Connectivity Grant	2,489	5,400	2,815	-	5,074	-	5,075	-	(1)
Other State S - Dcs	-	600	600	-	-	-	-	-	-
Arts Commission Grant Fy 23 (2022-23)	-	-	-	-	-	2,910	3,882	-	(972)
Latchkey	35,385	23,230	24,206	-	34,409	23,611	22,226	-	35,794
Title Id 2021-2022	-	2,113	2,566	-	(453)	2,128	1,676	-	(1)
Title I Grants To Leas:Delinquent 19-20	(119)	791	672	-	-	-	-	-	-
Title I Grants To Leas; Delinquent 20-21	(4,311)	15,759	11,449	-	(1)	-	-	-	(1)
Title Id 2022-2023	-	-	-	-	-	6,113	6,113	-	-
Title I Grants 19-20	-	-	-	-	-	-	-	-	-
Title I Grants To Local Education Agencies	(13,042)	68,550	55,509	-	(1)	-	-	-	(1)
Title I Grant 21-22	-	170,852	207,741	-	(36,889)	149,463	112,575	-	(1)
Title I 2022-23	-	-	-	-	-	177,187	213,973	-	(36,786)
Title Iv Part A Fy19	(54)	205	151	-	-	-	-	-	-
Title Iv Part A Fy20	-	14,216	14,216	-	-	-	-	-	-
Title Iv A 21-22	-	21,384	22,386	-	(1,002)	1,573	571	-	-
Title Iv 22-23	-	-	-	-	-	18,896	18,973	-	(77)
Medicaid Reimbursement-Federal	136,369	41,958	7,913	-	170,414	39,146	22,306	-	187,254
Title IIa Improving Teacher Qu	(5,276)	23,752	18,477	-	(1)	329	329	-	(1)
Teacher Leaders Bootcamp	-	7,485	7,485	-	-	-	-	-	-
Title IIa Supporting Effective Instr Fy	-	49,437	49,480	-	(43)	1,588	1,544	-	1
Title IIa Fy 2022	-	1,973	9,840	-	(7,867)	43,705	44,666	-	(8,828)
Title IIa 22/23	-	-	-	-	-	23,505	20,875	-	2,630
Explore Engage Experience (3E Grant)	-	-	-	-	-	40,320	48,851	-	(8,531)
American Rescue Plan-Emergency Connectiv	-	488,754	488,754	-	-	348,700	348,700	-	-
Elem & Sec School Er Relief (Essr Iii)	-	1,679,761	1,853,289	-	(173,528)	306,388	129,148	-	3,712
Elem & Sec School Er Relief (Esser Ii)	(25,180)	81,310	61,622	-	(5,492)	530,717	525,225	-	-
Elementary And Secondary School Emergenc	-	-	-	-	-	30,900	47,800	-	(16,900)
Federal Stimulus - 18002 Gov Emerg Ed Rel (GEER)	-	455,950	455,951	-	(1)	169,050	169,051	-	(2)
Federal Stimulus - 18003 Educ. Stab Reii	(1,282)	78,660	80,509	-	(3,131)	59,870	56,738	-	1
Other Federal Stimulus S (Fema)	(193,605)	128,788	(64,817)	-	-	-	-	-	-
Dearborn Cty Health Dept Covid-19 Grant	-	50,000	50,000	-	-	50,000	50,000	-	-
Stop School Violence Training And Tech A	-	680	7,324	-	(6,644)	11,073	4,429	-	-
Employability Skills Innovation & Implem	-	-	-	-	-	-	-	-	-
Prepaid Food Clearing	46,118	119,345	127,283	(19,660)	18,520	1,782	20,302	-	-
Prepaid School Lunch Accounts	-	-	-	-	-	455,595	435,998	(162)	19,435
Clrg. Fed.W/H	-	1,008,307	1,008,307	-	-	1,075,219	1,075,219	-	-
Clrg. Teaching Fica	4	605,290	605,294	-	-	643,099	643,099	-	-
Clrg. State Tax	-	322,919	322,919	-	-	353,876	353,876	-	-
Clrg Accident	(49)	17,239	17,190	-	-	17,061	16,980	-	81

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Cirg Hospital Indemnity	(153)	10,229	10,076	-	-	10,884	10,884	-	-
Cirg Long Term Disability	153	903	858	-	198	1,301	1,204	-	295
Cirg Group Critical Illness	(228)	7,125	6,898	-	(1)	4,813	4,813	-	(1)
Cirg Term Life	(136)	12,983	12,820	-	27	16,210	16,175	-	62
Cirg Short Term Disability	(37)	21,698	21,662	-	(1)	22,716	22,416	-	299
American Fidelity Cancer	(551)	33,390	32,839	-	-	26,814	26,359	-	455
Cirg. Co. Tax	-	135,160	135,160	-	-	151,418	151,418	-	-
Cancer	86	3,589	3,589	-	86	2,263	2,348	-	1
Accident	1	797	797	-	1	632	614	-	19
Short Term Disability	-	849	849	-	-	884	849	-	35
Life	1	606	606	-	1	537	538	-	-
Cirg. Teacher Retirement	(163)	4,392	4,229	-	-	432	426	-	6
Cirg. Perf	-	11,691	11,691	-	-	14,269	14,269	-	-
Cirg. Health Ins.	-	2,107	2,107	-	-	-	-	-	-
Cirg - Critical Illness Aflac	(67)	2,467	2,400	-	-	2,080	2,080	-	-
Cirg. Fica Non-Teach	-	254,899	254,899	-	-	309,528	309,528	-	-
Cirg. Lawrence. Fed. T	-	1,840	1,840	-	-	-	-	-	-
Cirg. Life Insurance	11	218	211	-	18	226	233	-	11
Supplemental Life Ins	(67)	6,067	5,820	-	180	7,247	6,474	-	953
Texas Life Supp Non-Sect 125	2,496	28,057	27,828	-	2,725	34,733	33,498	-	3,960
Amer Fid Fsa	(50)	6,227	6,177	-	-	7,366	7,175	-	191
Cirg. Long Term Dis.	1	118	119	-	-	121	121	-	-
Ohio State Tax	-	16,607	16,607	-	-	23,046	23,046	-	-
Kentucky State Tax	-	24,372	24,372	-	-	22,071	22,013	-	58
Cirg. P/R Deductions	(12)	67	(185)	-	240	254	104	-	390
Garnishments Child Support	465	4,858	5,323	-	-	1,854	1,854	-	-
Loan Repayments	-	14,855	14,855	-	-	16,034	16,034	-	-
Cirg. Credit Union	-	-	-	-	-	-	-	-	-
Cirg. Universal Life	-	312	312	-	-	325	312	-	13
Cirg Insurance Deduct	1,266	307,402	306,835	-	1,833	341,046	334,283	-	8,596
Cancer Old Policy	319	986	975	-	330	710	653	-	387
Dental Insurance	-	24,327	24,301	-	26	26,148	24,200	-	1,974
Health Savings Account	3,000	-	3,000	-	-	900	900	-	-
American Fidelity Hsa	-	-	-	-	-	-	-	-	-
Cirg. Northern Life	-	5,544	5,544	-	-	2,446	2,446	-	-
Cirg Valic	-	19,636	19,636	-	-	17,437	17,437	-	-
Oneamerica Tax Deferred	-	131,771	131,771	-	-	140,006	140,006	-	-
Oneamerica Roth	-	183,951	183,951	-	-	203,567	203,567	-	-
Cirg. American Fid	-	3,734	3,734	-	-	3,326	3,326	-	-
Totals	\$ 11,050,133	\$ 35,107,340	\$ 35,975,863	\$ 13,058,338	\$ 23,239,948	\$ 33,623,897	\$ 38,956,457	\$ 1,118	\$ 17,908,506

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

LAWRENCEBURG COMMUNITY 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.

LAWRENCEBURG COMMUNITY 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.

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.

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

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

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

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Negative Receipts and Disbursements*

The financial statement contains some disbursements which appear as negative entries. This is a result of entries to move disbursements to the proper fund. Since the original entry was posted in a separate period, this resulted in a negative disbursement in the current period.

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. This is a result of reimbursable expenses in both non-grant and grant funds for which the reimbursements were not received by June 30, 2022 and 2023.

Note 9. *Holding Corporations*

The School Corporation has entered into a capital lease with the Lawrenceburg School Building Corporation, the Lawrenceburg High School Building Corporation, and the Lawrenceburg Multi-School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during the fiscal years 2021-2022 and 2022-2023 totaled \$1,448,000 and \$1,178,500, respectively, to the Lawrenceburg School Building Corporation; \$1,252,425 and \$1,523,850, respectively, to the Lawrenceburg High School Building Corporation; and \$458,000 and \$917,000, respectively, to the Lawrenceburg Multi-School Building Corporation.

Note 10. *Other Postemployment Benefits*

The School Corporation provides to eligible retirees and their spouses the following benefits: medical and dental insurance to age 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

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

	Education	Debt Service	Operations	Local Rainy Day	Post- Retirement/ Severance Future Benefit	Construction	School Lunch	Curricular Materials Rental	Self- Insurance	Lcsc - Dcs
Cash and investments - beginning	\$ 2,831,647	\$ 1,187,132	\$ 3,585,405	\$ 1,743,314	\$ 339,432	\$ -	\$ 4,732	\$ 561,439	\$ 17,696	\$ -
Receipts:										
Local sources	1,311,298	3,152,217	3,429,629	1,194,140	-	-	399,202	1,108,473	24,301	-
Intermediate sources	151	-	-	-	-	-	-	-	-	-
State sources	15,596,498	-	-	-	-	-	9,022	1,720	-	-
Federal sources	-	-	-	-	-	-	831,204	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	16,907,947	3,152,217	3,429,629	1,194,140	-	-	1,239,428	1,110,193	24,301	-
Disbursements:										
Instruction	10,556,294	-	-	-	-	-	-	-	-	-
Support services	3,001,633	-	4,165,053	56,877	-	-	1,045,880	-	-	-
Noninstructional services	225,698	-	4,487	39,973	-	-	942,432	-	-	-
Facilities acquisition and construction	-	-	390,171	119,176	-	4,493,203	-	-	-	-
Debt services	-	3,104,085	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	36,595	-
Total disbursements	13,783,625	3,104,085	4,559,711	216,026	-	4,493,203	942,432	1,045,880	36,595	-
Excess (deficiency) of receipts over disbursements	3,124,322	48,132	(1,130,082)	978,114	-	(4,493,203)	296,996	64,313	(12,294)	-
Other financing sources (uses):										
Sale of capital assets	8,250	-	76	-	-	13,069,672	-	-	-	-
Transfers in	12,600	-	1,950,000	800,000	30,800	-	-	-	-	-
Transfers out	(2,480,800)	-	(300,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,459,950)	-	1,650,076	800,000	30,800	13,069,672	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	664,372	48,132	519,994	1,778,114	30,800	8,576,469	296,996	64,313	(12,294)	-
Cash and investments - ending	\$ 3,496,019	\$ 1,235,264	\$ 4,105,399	\$ 3,521,428	\$ 370,232	\$ 8,576,469	\$ 301,728	\$ 625,752	\$ 5,402	\$ -

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

	Seitz Senior Breakfast/Lunch	Greendale Redevelopment Grants	Lcsc Gaming	Dearborn County Retired Teachers	School Security Grant Grc	United Way Grant	School Resource Officer - City	Lcsc - Renovation F&E	Plato Project	Project Lead The Way
Cash and investments - beginning	\$ -	\$ -	\$ 20	\$ -	\$ 14,132	\$ -	\$ -	\$ -	\$ 13,595	\$ 58,214
Receipts:										
Local sources	-	-	13,405	-	120,000	9,150	-	121,000	97,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	13,405	-	120,000	9,150	-	121,000	97,000	-
Disbursements:										
Instruction	-	-	-	-	-	9,149	-	-	51,109	950
Support services	-	-	-	-	182,784	-	-	-	-	-
Noninstructional services	-	-	13,405	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	13,405	-	182,784	9,149	-	-	51,109	950
Excess (deficiency) of receipts over disbursements	-	-	-	-	(62,784)	1	-	121,000	45,891	(950)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	96,349	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	96,349	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	33,565	1	-	121,000	45,891	(950)
Cash and investments - ending	\$ -	\$ -	\$ 20	\$ -	\$ 47,697	\$ 1	\$ -	\$ 121,000	\$ 59,486	\$ 57,264

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

	Alternative To Suspension	Student Resource/H omework Help	City Grant Miscellaneous Items	One Community One Family	Kindergarten Preparedness	Promise Indiana Grant	Vending - Coca- Cola/Pepsi	529 Plan Contributions	Donated Food Service Balances	Early College Textbooks	Baylor Grant - Furniture
Cash and investments - beginning	\$ 16,793	\$ 26,256	\$ 469,048	\$ -	\$ 364	\$ 29,372	\$ -	\$ 13,714	\$ 3,685	\$ 42,391	\$ 124
Receipts:											
Local sources	72,212	-	134,410	-	-	-	10,588	-	2,306	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	72,212	-	134,410	-	-	-	10,588	-	2,306	-	-
Disbursements:											
Instruction	78,627	4,808	151,424	-	-	-	-	-	-	-	-
Support services	-	-	72,093	-	-	-	-	-	-	-	124
Noninstructional services	-	-	-	-	-	-	10,588	-	214	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	78,627	4,808	223,517	-	-	-	10,588	-	214	-	124
Excess (deficiency) of receipts over disbursements	(6,415)	(4,808)	(89,107)	-	-	-	-	-	2,092	-	(124)
Other financing sources (uses):											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,415)	(4,808)	(89,107)	-	-	-	-	-	2,092	-	(124)
Cash and investments - ending	\$ 10,378	\$ 21,448	\$ 379,941	\$ -	\$ 364	\$ 29,372	\$ -	\$ 13,714	\$ 5,777	\$ 42,391	\$ -

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

	No Kid Hungry Grant	Local Tech Prep Pltw	Early College Program	Xmester Grant - Early College	Pltw - Biomedical/ Engineering	Pltw - Gateway	Extra- Curricular Costs	Drivers Ed	Scholarships And Awards	Science Of Reading	State Instructional Support Fu
Cash and investments - beginning	\$ 5,000	\$ -	\$ -	\$ 2,048	\$ -	\$ -	\$ (3,521)	\$ 13,230	\$ 101,498	\$ -	\$ (11,929)
Receipts:											
Local sources	-	-	3,560	-	7,200	5,050	29,793	53,600	55,432	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	24,363
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	3,560	-	7,200	5,050	29,793	53,600	55,432	-	24,363
Disbursements:											
Instruction	-	-	3,559	-	-	-	-	32,368	-	-	2,472
Support services	-	-	-	-	2,400	1,200	11,731	-	-	-	13,562
Noninstructional services	5,000	-	-	-	-	-	18,850	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,350	-	-
Total disbursements	5,000	-	3,559	-	2,400	1,200	30,581	32,368	1,350	-	16,034
Excess (deficiency) of receipts over disbursements	(5,000)	-	1	-	4,800	3,850	(788)	21,232	54,082	-	8,329
Other financing sources (uses):											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,000)	-	1	-	4,800	3,850	(788)	21,232	54,082	-	8,329
Cash and investments - ending	\$ -	\$ -	\$ 1	\$ 2,048	\$ 4,800	\$ 3,850	\$ (4,309)	\$ 34,462	\$ 155,580	\$ -	\$ (3,600)

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

	Formative Assessment	Special Education Excess Costs	Casa - Vape Detection Program	Medicaid Reimbursement	Unassigned State S - Dcs	Secured Schools Safety Grant	Prime Math Transition Course Pilot	Stem Program Alignment	Early Intervention Grant
Cash and investments - beginning	\$ 2,145	\$ (18,732)	\$ -	\$ 1,903	\$ -	\$ -	\$ -	\$ -	\$ 296
Receipts:									
Local sources	-	-	2,697	13,131	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	27,114	238,466	-	15,291	-	96,349	4,107	5,555	2,125
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	27,114	238,466	2,697	13,131	-	96,349	4,107	5,555	2,125
Disbursements:									
Instruction	28,452	228,252	2,697	6,566	-	-	4,107	5,945	-
Support services	-	-	-	-	-	-	-	-	2,125
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	28,452	228,252	2,697	6,566	-	-	4,107	5,945	2,125
Excess (deficiency) of receipts over disbursements	(1,338)	10,214	-	6,565	15,291	96,349	-	(390)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(12,600)	-	(96,349)	-	-	-
Total other financing sources (uses)	-	-	-	(12,600)	-	(96,349)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,338)	10,214	-	6,565	2,691	-	-	(390)	-
Cash and investments - ending	\$ 807	\$ (8,518)	\$ -	\$ 6,565	\$ 4,594	\$ -	\$ -	\$ (390)	\$ 296

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

	Early Intervention 2022-2023	Non-English Program Grant 19/20	Non-English Speaking 2020- 2021	Non-English Speaking 2021- 2022	Non-English Speaking 2022- 23	Perf Based Awards	High Ability Students	State Connectivity Grant	Other State S - Dcs	Arts Commission Grant Fy 23 (2022-23)	Latchkey
Cash and investments - beginning	\$ -	\$ -	\$ 6,450	\$ -	\$ -	\$ 354	\$ 9,104	\$ 2,489	\$ -	\$ -	\$ 35,385
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	23,230
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	6,380	-	77,545	33,114	5,400	600	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	6,380	-	77,545	33,114	5,400	600	-	23,230
Disbursements:											
Instruction	-	-	6,450	2,576	-	77,545	28,187	-	-	-	-
Support services	-	-	-	-	-	-	-	2,815	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	24,206
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	600	-	-
Total disbursements	-	-	6,450	2,576	-	77,545	28,187	2,815	600	-	24,206
Excess (deficiency) of receipts over disbursements	-	-	(6,450)	3,804	-	-	4,927	2,585	-	-	(976)
Other financing sources (uses):											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(6,450)	3,804	-	-	4,927	2,585	-	-	(976)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,804	\$ -	\$ 354	\$ 14,031	\$ 5,074	\$ -	\$ -	\$ 34,409

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

	Title Id 2021- 2022	Title I Grants To Leas:Delinquent 19-20	Title I Grants To Leas; Delinquent 20- 21	Title Id 2022- 2023	Title I Grants 19-20	Title I Grants To Local Education Agencies	Title I Grant 21-22	Title I 2022-23	Title Iv Part A Fy19	Title Iv Part A Fy20
Cash and investments - beginning	\$ -	\$ (119)	\$ (4,311)	\$ -	\$ -	\$ (13,042)	\$ -	\$ -	\$ (54)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	2,113	791	15,759	-	-	68,550	170,852	-	205	14,216
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,113	791	15,759	-	-	68,550	170,852	-	205	14,216
Disbursements:										
Instruction	2,416	672	11,449	-	-	55,509	207,741	-	151	12,748
Support services	150	-	-	-	-	-	-	-	-	1,468
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,566	672	11,449	-	-	55,509	207,741	-	151	14,216
Excess (deficiency) of receipts over disbursements	(453)	119	4,310	-	-	13,041	(36,889)	-	54	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(453)	119	4,310	-	-	13,041	(36,889)	-	54	-
Cash and investments - ending	\$ (453)	\$ -	\$ (1)	\$ -	\$ -	\$ (1)	\$ (36,889)	\$ -	\$ -	\$ -

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2022

	Title Iv A 21- 22	Title Iv 22-23	Medicaid Reimbursement- Federal	Title IIa Improving Teacher Qu	Teacher Leaders Bootcamp	Title IIa Supporting Effective Instr Fy	Title IIa Fy 2022	Title IIa 22/23	Explore Engage Experience (3E Grant)	American Rescue Plan- Emergency Connectiv
Cash and investments - beginning	\$ -	\$ -	\$ 136,369	\$ (5,276)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	1,973	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	21,384	-	41,958	23,752	7,485	49,437	-	-	-	488,754
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	21,384	-	41,958	23,752	7,485	49,437	1,973	-	-	488,754
Disbursements:										
Instruction	30	-	-	5,869	7,485	27,480	6,586	-	-	-
Support services	22,356	-	7,913	12,608	-	22,000	3,254	-	-	488,754
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	22,386	-	7,913	18,477	7,485	49,480	9,840	-	-	488,754
Excess (deficiency) of receipts over disbursements	(1,002)	-	34,045	5,275	-	(43)	(7,867)	-	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,002)	-	34,045	5,275	-	(43)	(7,867)	-	-	-
Cash and investments - ending	\$ (1,002)	\$ -	\$ 170,414	\$ (1)	\$ -	\$ (43)	\$ (7,867)	\$ -	\$ -	\$ -

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

	Elem & Sec School Er Relief (Essr Iii)	Elem & Sec School Er Relief (Esser li)	Elementary And Secondary School Emergenc	Federal Stimulus - 18002 Gov Emerg Ed Rel (GEER)	Federal Stimulus - 18003 Educ. Stab Reli	Other Federal Stimulus S (Fema)	Dearborn Cty Health Dept Covid-19 Grant	Stop School Violence Training And Tech A	Employability Skills Innovation & Implem	Prepaid Food Clearing
Cash and investments - beginning	\$ -	\$ (25,180)	\$ -	\$ -	\$ (1,282)	\$ (193,605)	\$ -	\$ -	\$ -	\$ 46,118
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	119,345
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	1,679,761	81,310	-	455,950	78,660	128,788	50,000	680	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,679,761	81,310	-	455,950	78,660	128,788	50,000	680	-	119,345
Disbursements:										
Instruction	212,829	-	-	455,951	-	-	-	7,251	-	-
Support services	35,567	61,693	-	-	80,509	(64,817)	50,000	73	-	4,072
Noninstructional services	-	(71)	-	-	-	-	-	-	-	123,211
Facilities acquisition and construction	1,604,893	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,853,289	61,622	-	455,951	80,509	(64,817)	50,000	7,324	-	127,283
Excess (deficiency) of receipts over disbursements	(173,528)	19,688	-	(1)	(1,849)	193,605	-	(6,644)	-	(7,938)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(19,660)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(19,660)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(173,528)	19,688	-	(1)	(1,849)	193,605	-	(6,644)	-	(27,598)
Cash and investments - ending	\$ (173,528)	\$ (5,492)	\$ -	\$ (1)	\$ (3,131)	\$ -	\$ -	\$ (6,644)	\$ -	\$ 18,520

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Prepaid									
	School Lunch Accounts	Clrg. Fed.W/H	Clrg. Teaching Fica	Clrg. State Tax	Clrg Accident	Clrg Hospital Indemnity	Clrg Long Term Disability	Clrg Group Critical Illness	Clrg Term Life	Clrg Short Term Disability
Cash and investments - beginning	\$ -	\$ -	\$ 4	\$ -	\$ (49)	\$ (153)	\$ 153	\$ (228)	\$ (136)	\$ (37)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,008,307	605,290	322,919	17,239	10,229	903	7,125	12,983	21,698
Total receipts	-	1,008,307	605,290	322,919	17,239	10,229	903	7,125	12,983	21,698
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,008,307	605,294	322,919	17,190	10,076	858	6,898	12,820	21,662
Total disbursements	-	1,008,307	605,294	322,919	17,190	10,076	858	6,898	12,820	21,662
Excess (deficiency) of receipts over disbursements	-	-	(4)	-	49	153	45	227	163	36
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(4)	-	49	153	45	227	163	36
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198	\$ (1)	\$ 27	\$ (1)

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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	American Fidelity Cancer	Cirg. Co. Tax	Cancer	Accident	Short Term Disability	Life	Cirg. Teacher Retirement	Cirg. Perf	Cirg. Health Ins.	Cirg - Critical Illness Aflac	Cirg. Fica Non-Teach
Cash and investments - beginning	\$ (551)	\$ -	\$ 86	\$ 1	\$ -	\$ 1	\$ (163)	\$ -	\$ -	\$ (67)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	33,390	135,160	3,589	797	849	606	4,392	11,691	2,107	2,467	254,899
Total receipts	33,390	135,160	3,589	797	849	606	4,392	11,691	2,107	2,467	254,899
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	32,839	135,160	3,589	797	849	606	4,229	11,691	2,107	2,400	254,899
Total disbursements	32,839	135,160	3,589	797	849	606	4,229	11,691	2,107	2,400	254,899
Excess (deficiency) of receipts over disbursements	551	-	-	-	-	-	163	-	-	67	-
Other financing sources (uses):											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	551	-	-	-	-	-	163	-	-	67	-
Cash and investments - ending	\$ -	\$ -	\$ 86	\$ 1	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Cirg. Lawrence. Fed. T	Cirg. Life Insurance	Supplemental Life Ins	Texas Life Supp Non- Sect 125	Amer Fid Fsa	Cirg. Long Term Dis.	Ohio State Tax	Kentucky State Tax
Cash and investments - beginning	\$ -	\$ 11	\$ (67)	\$ 2,496	\$ (50)	\$ 1	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	1,840	218	6,067	28,057	6,227	118	16,607	24,372
Total receipts	1,840	218	6,067	28,057	6,227	118	16,607	24,372
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,840	211	5,820	27,828	6,177	119	16,607	24,372
Total disbursements	1,840	211	5,820	27,828	6,177	119	16,607	24,372
Excess (deficiency) of receipts over disbursements	-	7	247	229	50	(1)	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	7	247	229	50	(1)	-	-
Cash and investments - ending	\$ -	\$ 18	\$ 180	\$ 2,725	\$ -	\$ -	\$ -	\$ -

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Cirg. P/R Deductions	Garnishments Child Support	Loan Repayments	Cirg. Credit Union	Cirg. Universal Life	Cirg Insurance Deduct	Cancer Old Policy	Dental Insurance
Cash and investments - beginning	\$ (12)	\$ 465	\$ -	\$ -	\$ -	\$ 1,266	\$ 319	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	67	4,858	14,855	-	312	307,402	986	24,327
Total receipts	67	4,858	14,855	-	312	307,402	986	24,327
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	(185)	5,323	14,855	-	312	306,835	975	24,301
Total disbursements	(185)	5,323	14,855	-	312	306,835	975	24,301
Excess (deficiency) of receipts over disbursements	252	(465)	-	-	-	567	11	26
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	252	(465)	-	-	-	567	11	26
Cash and investments - ending	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ 1,833	\$ 330	\$ 26

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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	Health Savings Account	American Fidelity Hsa	Cirg. Northern Life	Cirg Valic	Oneamerica Tax Deferred	Oneamerica Roth	Cirg. American Fid	Totals
Cash and investments - beginning	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,050,133
Receipts:								
Local sources	-	-	-	-	-	-	-	11,514,342
Intermediate sources	-	-	-	-	-	-	-	151
State sources	-	-	-	-	-	-	-	16,143,649
Federal sources	-	-	-	-	-	-	-	4,211,609
Other receipts	-	-	5,544	19,636	131,771	183,951	3,734	3,237,589
Total receipts	-	-	5,544	19,636	131,771	183,951	3,734	35,107,340
Disbursements:								
Instruction	-	-	-	-	-	-	-	12,295,704
Support services	-	-	-	-	-	-	-	9,283,877
Noninstructional services	-	-	-	-	-	-	-	1,407,993
Facilities acquisition and construction	-	-	-	-	-	-	-	6,607,443
Debt services	-	-	-	-	-	-	-	3,104,085
Nonprogrammed charges	3,000	-	5,544	19,636	131,771	183,951	3,734	3,276,761
Total disbursements	3,000	-	5,544	19,636	131,771	183,951	3,734	35,975,863
Excess (deficiency) of receipts over disbursements	(3,000)	-	-	-	-	-	-	(868,523)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	13,077,998
Transfers in	-	-	-	-	-	-	-	2,889,749
Transfers out	-	-	-	-	-	-	-	(2,909,409)
Total other financing sources (uses)	-	-	-	-	-	-	-	13,058,338
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,000)	-	-	-	-	-	-	12,189,815
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,239,948

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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 For the Year Ended June 30, 2023

	Education	Debt Service	Operations	Local Rainy Day	Post- Retirement/ Severance Future Benefit	Construction	School Lunch	Curricular Materials Rental	Self- Insurance	Lcsc - Dcs
Cash and investments - beginning	\$ 3,496,019	\$ 1,235,264	\$ 4,105,399	\$ 3,521,428	\$ 370,232	\$ 8,576,469	\$ 301,728	\$ 625,752	\$ 5,402	\$ -
Receipts:										
Local sources	1,385,295	3,635,117	3,390,507	-	-	213,857	217,917	31,625	54,181	-
Intermediate sources	149	-	-	-	-	-	-	-	-	-
State sources	16,501,743	-	-	-	-	-	8,633	68,710	-	-
Federal sources	-	-	-	-	-	-	1,157,443	-	-	-
Other receipts	-	-	2,378	-	-	-	-	-	-	-
Total receipts	17,887,187	3,635,117	3,392,885	-	-	213,857	1,383,993	100,335	54,181	-
Disbursements:										
Instruction	11,478,342	-	-	249,182	82,272	-	-	-	-	-
Support services	2,956,438	-	4,755,808	258,321	21,752	80	(242,513)	-	-	-
Noninstructional services	230,543	-	4,743	-	-	-	1,069,252	-	-	-
Facilities acquisition and construction	-	-	498,975	841,596	-	5,678,102	-	-	-	-
Debt services	-	3,619,350	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	45,344	-
Total disbursements	14,665,323	3,619,350	5,259,526	1,349,099	104,024	5,678,182	1,069,252	(242,513)	45,344	-
Excess (deficiency) of receipts over disbursements	3,221,864	15,767	(1,866,641)	(1,349,099)	(104,024)	(5,464,325)	314,741	342,848	8,837	-
Other financing sources (uses):										
Sale of capital assets	-	-	1,118	-	-	-	-	-	-	-
Transfers in	10,648	-	2,220,000	500,000	30,800	-	162	-	-	-
Transfers out	(2,750,800)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,740,152)	-	2,221,118	500,000	30,800	-	162	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	481,712	15,767	354,477	(849,099)	(73,224)	(5,464,325)	314,903	342,848	8,837	-
Cash and investments - ending	\$ 3,977,731	\$ 1,251,031	\$ 4,459,876	\$ 2,672,329	\$ 297,008	\$ 3,112,144	\$ 616,631	\$ 968,600	\$ 14,239	\$ -

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Seitz Senior Breakfast/Lunch	Greendale Redevelopment Grants	Lcsc Gaming	Dearborn County Retired Teachers	School Security Grant Grc	United Way Grant	School Resource Officer - City	Lcsc - Renovation Ff&E	Plato Project	Project Lead The Way
Cash and investments - beginning	\$ -	\$ -	\$ 20	\$ -	\$ 47,697	\$ 1	\$ -	\$ 121,000	\$ 59,486	\$ 57,264
Receipts:										
Local sources	5,556	22,278	16,404	1,166	120,000	-	-	120,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	5,556	22,278	16,404	1,166	120,000	-	-	120,000	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	52,356	34,575
Support services	-	-	-	996	263,460	-	167,531	-	-	-
Noninstructional services	2,565	-	16,404	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	240,000	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,565	-	16,404	996	263,460	-	167,531	240,000	52,356	34,575
Excess (deficiency) of receipts over disbursements	2,991	22,278	-	170	(143,460)	-	(167,531)	(120,000)	(52,356)	(34,575)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	103,711	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	103,711	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,991	22,278	-	170	(39,749)	-	(167,531)	(120,000)	(52,356)	(34,575)
Cash and investments - ending	\$ 2,991	\$ 22,278	\$ 20	\$ 170	\$ 7,948	\$ 1	\$ (167,531)	\$ 1,000	\$ 7,130	\$ 22,689

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Alternative To Suspension	Student Resource/H omework Help	City Grant Miscellaneous Items	One Community One Family	Kindergarten Preparedness	Promise Indiana Grant	Vending - Coca- Cola/Pepsi	529 Plan Contributions	Donated Food Service Balances	Early College Textbooks	Baylor Grant - Furniture
Cash and investments - beginning	\$ 10,378	\$ 21,448	\$ 379,941	\$ -	\$ 364	\$ 29,372	\$ -	\$ 13,714	\$ 5,777	\$ 42,391	\$ -
Receipts:											
Local sources	65,238	-	-	250	-	-	10,143	-	258	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	65,238	-	-	250	-	-	10,143	-	258	-	-
Disbursements:											
Instruction	79,362	2,536	20,043	-	162	-	-	-	-	-	-
Support services	-	-	43,457	-	-	-	-	-	-	42,391	-
Noninstructional services	-	-	-	-	-	275	10,143	-	215	-	-
Facilities acquisition and construction	-	-	108,425	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	79,362	2,536	171,925	-	162	275	10,143	-	215	42,391	-
Excess (deficiency) of receipts over disbursements	(14,124)	(2,536)	(171,925)	250	(162)	(275)	-	-	43	(42,391)	-
Other financing sources (uses):											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,124)	(2,536)	(171,925)	250	(162)	(275)	-	-	43	(42,391)	-
Cash and investments - ending	\$ (3,746)	\$ 18,912	\$ 208,016	\$ 250	\$ 202	\$ 29,097	\$ -	\$ 13,714	\$ 5,820	\$ -	\$ -

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2023

	No Kid Hungry Grant	Local Tech Prep Pltw	Early College Program	Xmester Grant - Early College	Pltw - Biomedical/E ngineering	Pltw - Gateway	Extra- Curricular Costs	Drivers Ed	Scholarships And Awards	Science Of Reading	State Instructional Support Fu
Cash and investments - beginning	\$ -	\$ -	\$ 1	\$ 2,048	\$ 4,800	\$ 3,850	\$ (4,309)	\$ 34,462	\$ 155,580	\$ -	\$ (3,600)
Receipts:											
Local sources	-	-	-	-	-	-	35,408	14,910	6,601	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	1,069	-
State sources	-	-	-	-	-	-	-	-	-	-	22,974
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	35,408	14,910	6,601	1,069	22,974
Disbursements:											
Instruction	-	-	-	-	-	-	-	29,127	-	29,490	3,469
Support services	-	-	-	-	4,800	3,100	13,120	-	-	-	15,905
Noninstructional services	-	-	-	-	-	-	25,311	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	16,350	-	-
Total disbursements	-	-	-	-	4,800	3,100	38,431	29,127	16,350	29,490	19,374
Excess (deficiency) of receipts over disbursements	-	-	-	-	(4,800)	(3,100)	(3,023)	(14,217)	(9,749)	(28,421)	3,600
Other financing sources (uses):											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(4,800)	(3,100)	(3,023)	(14,217)	(9,749)	(28,421)	3,600
Cash and investments - ending	\$ -	\$ -	\$ 1	\$ 2,048	\$ -	\$ 750	\$ (7,332)	\$ 20,245	\$ 145,831	\$ (28,421)	\$ -

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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	Formative Assessment	Special Education Excess Costs	Casa Grant	Casa - Vape Detection Program	Medicaid Reimbursement	Unassigned State S - Dcs	Secured Schools Safety Grant	Prime Math Transition Course Pilot	Stem Program Alignment	Early Intervention Grant
Cash and investments - beginning	\$ 807	\$ (8,518)	\$ -	\$ 6,565	\$ 4,594	\$ -	\$ -	\$ -	\$ (390)	\$ 296
Receipts:										
Local sources	-	-	-	4,297	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	25,635	246,966	-	-	15,666	-	103,711	-	1,638	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	25,635	246,966	-	4,297	15,666	-	103,711	-	1,638	-
Disbursements:										
Instruction	26,442	233,048	-	6,566	-	-	-	-	1,248	-
Support services	-	-	-	-	-	-	-	-	-	296
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	26,442	233,048	-	6,566	-	-	-	-	1,248	296
Excess (deficiency) of receipts over disbursements	(807)	13,918	-	(2,269)	15,666	-	103,711	-	390	(296)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(10,648)	-	(103,711)	-	-	-
Total other financing sources (uses)	-	-	-	-	(10,648)	-	(103,711)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(807)	13,918	-	(2,269)	5,018	-	-	-	390	(296)
Cash and investments - ending	\$ -	\$ 5,400	\$ -	\$ 4,296	\$ 9,612	\$ -	\$ -	\$ -	\$ -	\$ -

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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	Early Intervention 2022-2023	Non-English Program Grant 19/20	Non-English Speaking 2020- 2021	Non-English Speaking 2021- 2022	Non-English Speaking 2022- 23	Perf Based Awards	High Ability Students	State Connectivity Grant	Other State S - Dcs	Arts Commission Grant Fy 23 (2022-23)	Latchkey
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,804	\$ -	\$ 354	\$ 14,031	\$ 5,074	\$ -	\$ -	\$ 34,409
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	23,611
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	5,407	-	-	-	5,400	78,157	29,762	-	-	2,910	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	5,407	-	-	-	5,400	78,157	29,762	-	-	2,910	23,611
Disbursements:											
Instruction	1,167	-	-	2,640	600	78,059	26,028	-	-	3,882	-
Support services	4,241	-	-	1,164	-	-	-	5,075	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	22,226
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,408	-	-	3,804	600	78,059	26,028	5,075	-	3,882	22,226
Excess (deficiency) of receipts over disbursements	(1)	-	-	(3,804)	4,800	98	3,734	(5,075)	-	(972)	1,385
Other financing sources (uses):											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1)	-	-	(3,804)	4,800	98	3,734	(5,075)	-	(972)	1,385
Cash and investments - ending	\$ (1)	\$ -	\$ -	\$ -	\$ 4,800	\$ 452	\$ 17,765	\$ (1)	\$ -	\$ (972)	\$ 35,794

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Title Id 2021- 2022	Title I Grants To Leas:Delinquent 19-20	Title I Grants To Leas; Delinquent 20- 21	Title Id 2022- 2023	Title I Grants 19-20	Title I Grants To Local Education Agencies	Title I Grant 21-22	Title I 2022-23	Title Iv Part A Fy19	Title Iv Part A Fy20
Cash and investments - beginning	\$ (453)	\$ -	\$ (1)	\$ -	\$ -	\$ (1)	\$ (36,889)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	2,128	-	-	6,113	-	-	149,463	177,187	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,128	-	-	6,113	-	-	149,463	177,187	-	-
Disbursements:										
Instruction	1,826	-	-	6,113	-	-	112,575	213,973	-	-
Support services	(150)	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,676	-	-	6,113	-	-	112,575	213,973	-	-
Excess (deficiency) of receipts over disbursements	452	-	-	-	-	-	36,888	(36,786)	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	452	-	-	-	-	-	36,888	(36,786)	-	-
Cash and investments - ending	\$ (1)	\$ -	\$ (1)	\$ -	\$ -	\$ (1)	\$ (1)	\$ (36,786)	\$ -	\$ -

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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	Title Iv A 21- 22	Title Iv 22-23	Medicaid Reimbursement- Federal	Title IIa Improving Teacher Qu	Teacher Leaders Bootcamp	Title IIa Supporting Effective Instr Fy	Title IIa Fy 2022	Title IIa 22/23	Explore Engage Experience (3E Grant)	American Rescue Plan- Emergency Connectiv
Cash and investments - beginning	\$ (1,002)	\$ -	\$ 170,414	\$ (1)	\$ -	\$ (43)	\$ (7,867)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	37,417	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	1,573	18,896	39,146	329	-	1,588	6,288	23,505	40,320	348,700
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,573	18,896	39,146	329	-	1,588	43,705	23,505	40,320	348,700
Disbursements:										
Instruction	571	77	5,688	-	-	(44)	40,668	7,501	6,218	-
Support services	-	18,896	16,618	329	-	1,588	3,998	13,374	42,633	348,700
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	571	18,973	22,306	329	-	1,544	44,666	20,875	48,851	348,700
Excess (deficiency) of receipts over disbursements	1,002	(77)	16,840	-	-	44	(961)	2,630	(8,531)	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,002	(77)	16,840	-	-	44	(961)	2,630	(8,531)	-
Cash and investments - ending	\$ -	\$ (77)	\$ 187,254	\$ (1)	\$ -	\$ 1	\$ (8,828)	\$ 2,630	\$ (8,531)	\$ -

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
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	Elem & Sec School Er Relief (Essr lli)	Elem & Sec School Er Relief (Esser li)	Elementary And Secondary School Emergenc	Federal Stimulus - 18002 Gov Emerg Ed Rel (GEER)	Federal Stimulus - 18003 Educ. Stab Reli	Other Federal Stimulus S (Fema)	Dearborn Cty Health Dept Covid-19 Grant	Stop School Violence Training And Tech A	Employability Skills Innovation & Implem	Prepaid Food Clearing
Cash and investments - beginning	\$ (173,528)	\$ (5,492)	\$ -	\$ (1)	\$ (3,131)	\$ -	\$ -	\$ (6,644)	\$ -	\$ 18,520
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	1,782
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	306,388	530,717	30,900	169,050	59,870	-	50,000	11,073	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	306,388	530,717	30,900	169,050	59,870	-	50,000	11,073	-	1,782
Disbursements:										
Instruction	30,039	-	10,000	169,051	-	-	-	2,605	-	-
Support services	26,017	49,250	37,800	-	56,738	-	50,000	1,824	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	20,302
Facilities acquisition and construction	73,092	475,975	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	129,148	525,225	47,800	169,051	56,738	-	50,000	4,429	-	20,302
Excess (deficiency) of receipts over disbursements	177,240	5,492	(16,900)	(1)	3,132	-	-	6,644	-	(18,520)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	177,240	5,492	(16,900)	(1)	3,132	-	-	6,644	-	(18,520)
Cash and investments - ending	\$ 3,712	\$ -	\$ (16,900)	\$ (2)	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Prepaid School Lunch Accounts	Crg. Fed.W/H	Crg. Teaching Fica	Crg. State Tax	Crg Accident	Crg Hospital Indemnity	Crg Long Term Disability	Crg Group Critical Illness	Crg Term Life	Crg Short Term Disability
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198	\$ (1)	\$ 27	\$ (1)
Receipts:										
Local sources	455,595	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,075,219	643,099	353,876	17,061	10,884	1,301	4,813	16,210	22,716
Total receipts	455,595	1,075,219	643,099	353,876	17,061	10,884	1,301	4,813	16,210	22,716
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	4,118	-	-	-	-	-	-	-	-	-
Noninstructional services	431,880	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,075,219	643,099	353,876	16,980	10,884	1,204	4,813	16,175	22,416
Total disbursements	435,998	1,075,219	643,099	353,876	16,980	10,884	1,204	4,813	16,175	22,416
Excess (deficiency) of receipts over disbursements	19,597	-	-	-	81	-	97	-	35	300
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(162)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(162)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,435	-	-	-	81	-	97	-	35	300
Cash and investments - ending	\$ 19,435	\$ -	\$ -	\$ -	\$ 81	\$ -	\$ 295	\$ (1)	\$ 62	\$ 299

LAWRENCEBURG COMMUNITY 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

	American Fidelity Cancer	Cllrg. Co. Tax	Cancer	Accident	Short Term Disability	Life	Cllrg. Teacher Retirement	Cllrg. Perf	Cllrg. Health Ins.	Cllrg - Critical Illness Afac	Cllrg. Fica Non-Teach
Cash and investments - beginning	\$ -	\$ -	\$ 86	\$ 1	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	26,814	151,418	2,263	632	884	537	432	14,269	-	2,080	309,528
Total receipts	26,814	151,418	2,263	632	884	537	432	14,269	-	2,080	309,528
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	26,359	151,418	2,348	614	849	538	426	14,269	-	2,080	309,528
Total disbursements	26,359	151,418	2,348	614	849	538	426	14,269	-	2,080	309,528
Excess (deficiency) of receipts over disbursements	455	-	(85)	18	35	(1)	6	-	-	-	-
Other financing sources (uses):											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	455	-	(85)	18	35	(1)	6	-	-	-	-
Cash and investments - ending	\$ 455	\$ -	\$ 1	\$ 19	\$ 35	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -

LAWRENCEBURG COMMUNITY 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

	Cirg. Lawrence Fed. T	Cirg. Life Insurance	Supplemental Life Ins	Texas Life Supp Non- Sect 125	Amer Fid Fsa	Cirg. Long Term Dis.	Ohio State Tax	Kentucky State Tax
Cash and investments - beginning	\$ -	\$ 18	\$ 180	\$ 2,725	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	226	7,247	34,733	7,366	121	23,046	22,071
Total receipts	-	226	7,247	34,733	7,366	121	23,046	22,071
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	233	6,474	33,498	7,175	121	23,046	22,013
Total disbursements	-	233	6,474	33,498	7,175	121	23,046	22,013
Excess (deficiency) of receipts over disbursements	-	(7)	773	1,235	191	-	-	58
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(7)	773	1,235	191	-	-	58
Cash and investments - ending	\$ -	\$ 11	\$ 953	\$ 3,960	\$ 191	\$ -	\$ -	\$ 58

LAWRENCEBURG COMMUNITY 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

	Cirg. P/R Deductions	Garnishments Child Support	Loan Repayments	Cirg. Credit Union	Cirg. Universal Life	Cirg Insurance Deduct	Cancer Old Policy	Dental Insurance
Cash and investments - beginning	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ 1,833	\$ 330	\$ 26
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	254	1,854	16,034	-	325	341,046	710	26,148
Total receipts	254	1,854	16,034	-	325	341,046	710	26,148
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	104	1,854	16,034	-	312	334,283	653	24,200
Total disbursements	104	1,854	16,034	-	312	334,283	653	24,200
Excess (deficiency) of receipts over disbursements	150	-	-	-	13	6,763	57	1,948
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	150	-	-	-	13	6,763	57	1,948
Cash and investments - ending	\$ 390	\$ -	\$ -	\$ -	\$ 13	\$ 8,596	\$ 387	\$ 1,974

LAWRENCEBURG COMMUNITY 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

	Health Savings Account	American Fidelity Hsa	Cirg. Northern Life	Cirg Valic	Oneamerica Tax Deferred	Oneamerica Roth	Cirg. American Fid	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,239,948
Receipts:								
Local sources	-	-	-	-	-	-	-	9,869,413
Intermediate sources	-	-	-	-	-	-	-	1,218
State sources	-	-	-	-	-	-	-	17,117,312
Federal sources	-	-	-	-	-	-	-	3,130,677
Other receipts	900	-	2,446	17,437	140,006	203,567	3,326	3,505,277
Total receipts	900	-	2,446	17,437	140,006	203,567	3,326	33,623,897
Disbursements:								
Instruction	-	-	-	-	-	-	-	13,047,457
Support services	-	-	-	-	-	-	-	8,987,155
Noninstructional services	-	-	-	-	-	-	-	1,833,859
Facilities acquisition and construction	-	-	-	-	-	-	-	7,916,165
Debt services	-	-	-	-	-	-	-	3,619,350
Nonprogrammed charges	900	-	2,446	17,437	140,006	203,567	3,326	3,552,471
Total disbursements	900	-	2,446	17,437	140,006	203,567	3,326	38,956,457
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(5,332,560)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	1,118
Transfers in	-	-	-	-	-	-	-	2,865,321
Transfers out	-	-	-	-	-	-	-	(2,865,321)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,118
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	(5,331,442)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,908,506

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 709,321</u>	<u>\$ 131,204</u>

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Lawrenceburg Multi-School Building Corporation	Ad Valorem Property Tax First Mortgage Bonds Series 2021	\$ 1,680,250	7/1/2021	12/31/2040
Konica Minolta	multi-functional devices (copiers)	27,226	12/3/2019	12/3/2023
Lawrenceburg High School Building Corporation	Lease for Term Loan with City of Lawrenceburg	758,775	12/31/2015	12/31/2023
Lawrenceburg School Building Corporation	First Mortgage Refunding Bonds Series 2017	1,175,000	4/18/2017	1/15/2027
MailFinance	postage machines	3,581	1/24/2019	4/20/2024
Total governmental activities		<u>3,644,832</u>		
Total of annual lease payments		<u><u>\$ 3,644,832</u></u>		

LAWRENCEBURG COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 476,000
Infrastructure	1,258,762
Buildings	83,059,135
Improvements other than buildings	3,976,099
Machinery, equipment, and vehicles	7,605,822
Construction in progress	30,226,249
Books and other	<u>480,237</u>
Total governmental activities	<u>127,082,304</u>
Total capital assets	<u>\$ 127,082,304</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/>.