

STATE BOARD OF ACCOUNTS
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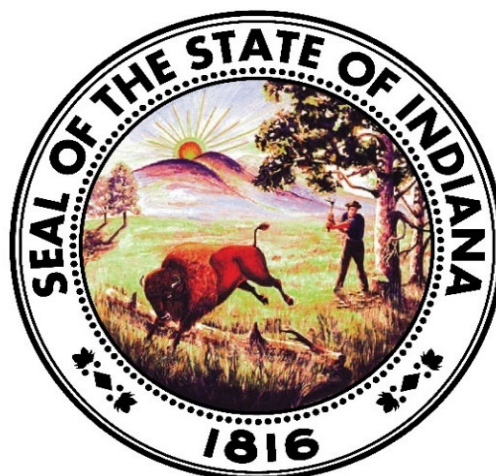
FINANCIAL STATEMENT AUDIT REPORT

OF

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION

JOHNSON 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	Debra E. Carter	07-01-21 to 06-30-23
	Jacob Heuchan	07-01-23 to 06-30-24
Superintendent of Schools	Dr. Timothy Edsell (Vacant)	07-01-21 to 06-30-23 07-01-23 to 08-13-23
	Mary Roberson (interim) (Vacant)	08-14-23 to 12-22-23 12-23-23 to 01-07-24
	Dr. Matthew Prusiecki (interim)	01-08-24 to 02-12-24
	Dr. Matthew Prusiecki	02-13-24 to 06-30-24
President of the School Board	Judy Misiniec	07-01-21 to 12-31-22
	Greg Waltz	01-01-23 to 12-31-23
	Thomas Burgett	01-01-24 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE NINEVEH-HENSLEY-JACKSON UNITED
SCHOOL CORPORATION, JOHNSON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Nineveh-Hensley-Jackson United 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, and Schedule of Leases and Debt, 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 27, 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 27, 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.

NINEVEH-HENSLEY-JACKSON UNITED 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			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-21	Receipts	Disbursements		06-30-22	Receipts	Disbursements		
Education	\$ 3,080,779	\$ 14,268,501	\$ 11,970,235	\$ (4,100,000)	\$ 1,279,045	\$ 15,517,580	\$ 13,040,691	\$ (2,500,000)	\$ 1,255,934
Debt Service	1,619,799	3,607,315	2,610,425	-	2,616,689	4,635,857	5,565,367	(54,774)	1,632,405
Operations	1,453,244	3,772,247	4,739,352	800,000	1,286,139	4,146,071	4,949,362	573,953	1,056,801
Local Rainy Day	2,477,599	-	1,386,347	3,300,000	4,391,252	-	3,830,285	3,345,409	3,906,376
GO Bond 2019	204,563	-	204,563	-	-	-	-	-	-
GO Bond 2022	-	-	-	-	-	39,408	393,287	2,149,771	1,795,892
School Lunch	247,569	1,400,423	1,174,983	(1,111)	471,898	1,484,302	1,333,032	(25,532)	597,636
Curricular Materials Rental	398,664	306,712	284,207	-	421,169	284,690	265,679	-	440,180
Authorized Agent in Ag. Edu.	38,789	6,816	34,660	-	10,945	-	10,945	-	-
Non Spec Ed Preschool	47,445	39,663	45,155	-	41,953	37,513	51,635	-	27,831
Nextech Computer Science Grant	650	88	-	-	738	-	-	-	738
Bryan Pitcher Gift Interest	483	10	-	-	493	6	-	-	499
Greer Family Gift Interest	1,638	8	-	-	1,646	6	-	-	1,652
McNeely Gifts Usable Interest	21,518	6,325	10,000	-	17,843	6,656	5,000	-	19,499
NASA/Life Sciences Grant 10/12	7,987	-	3,327	-	4,660	-	4,660	-	-
Farm To Table Donations	-	551	381	-	170	-	170	-	-
St Francis Marketing Sponsors	31,840	-	29,115	-	2,725	-	2,725	-	-
Coca Cola Sponsorship	27,255	-	4,505	-	22,750	-	22,750	-	-
Johnson Memorial Hospital Spon	2,821	10,000	11,303	-	1,518	10,000	11,518	-	-
Winsight Honoraria Grant Icis	3,953	-	3,953	-	-	-	-	-	-
Am Legion And Com Found Of Mc	86	6,000	934	-	5,152	-	5,152	-	-
Parks Digital Sign Sponsorship	1,600	2,178	1,428	-	2,350	3,418	4,532	-	1,236
Creek Cattle Company Jcremc	2,879	-	1,668	-	1,211	-	1,018	-	193
Terri Waltz Memorial Fund	-	1,100	100	-	1,000	-	105	-	895
MAC Grant Elmore	-	500	500	-	-	-	-	-	-
Cummins Greenhouse Grant	-	25,000	-	-	25,000	5,500	500	-	30,000
Purdue In-Mac Grant Icis	-	23,000	-	-	23,000	-	23,000	-	-
Ready Set Grow Jccf Grant	-	-	-	-	-	30,000	-	-	30,000
JAM Donation	-	-	-	-	-	1,000	500	-	500
JCCF Creek Cattle Co Grant	-	-	-	-	-	5,000	5,000	-	-
STEM Innovation Studio Donation	-	-	-	-	-	5,000	4,644	-	356
Purdue INMAC Micro Grant	-	-	-	-	-	2,000	-	-	2,000
JC REMC Round Up Grant - Creek Manufacturing	-	-	-	-	-	5,000	-	-	5,000
Staff Wellness Fund	1,991	-	-	-	1,991	-	1,285	-	706
Mendenhall Memorial Fund	680	-	-	-	680	-	-	-	680
JCCF Education In Drugs Grant	1,350	250	-	-	1,600	300	1,850	-	50
JCCF Creek Manufacturing Endress Hauser	-	-	-	-	-	3,000	-	-	3,000
Formative Assessment	28,385	19,249	7,964	-	39,670	25,943	41,553	-	24,060
Special Education Excess Costs	-	-	-	-	-	55,187	35,750	-	19,437
Medicaid Reimbursement	139,176	37,601	45,062	-	131,715	46,539	125,163	-	53,091
Secured Schools Safety Grant	(5,913)	25,079	22,742	-	(3,576)	24,692	30,763	-	(9,647)
Alternative Education Grant	695	-	695	-	-	7,605	7,605	-	-
Non-English Speaking Program 21/22	-	3,769	1,950	-	1,819	-	1,819	-	-
Non-English Speaking Program 22/23	-	-	-	-	-	2,455	1,000	-	1,455
Career And Technical Performance Grant	-	-	-	-	-	238	-	-	238
Teacher Appreciation Grant	-	74,497	74,497	-	-	77,443	77,443	-	-
High Ability Students	4,366	31,141	31,938	-	3,569	29,603	25,742	-	7,430

NINEVEH-HENSLEY-JACKSON UNITED 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
State Connectivity Grant	17,433	24,505	25,675	-	16,263	617,293	618,404	-	15,152
Title I 20/21	(12,312)	44,741	32,429	-	-	-	-	-	-
Title I 21/22	-	114,828	131,386	-	(16,558)	50,942	34,384	-	-
Title I 22/23	-	-	-	-	-	115,441	130,911	-	(15,470)
Title IV 21/22	-	15,788	15,788	-	-	-	-	-	-
Title IV 22/23	-	-	-	-	-	13,712	13,712	-	-
Medicaid Reimbursement-Federal	224,071	55,039	151,800	-	127,310	63,899	36,161	-	155,048
Title II Part A 20/21	(3,216)	15,703	12,486	-	1	-	-	-	1
Title II Part A 21/22	-	18,763	22,515	-	(3,752)	17,980	14,227	-	1
Title II Part A 22/23	-	-	-	-	-	31,891	35,889	-	(3,998)
3E Grant	-	-	-	-	-	68,007	75,354	-	(7,347)
ESSR III	-	695,375	840,832	-	(145,457)	458,832	442,050	-	(128,675)
ESSR II	(1,895)	623,358	621,463	-	-	2,212	2,213	-	(1)
FEMA COVID 19 Reimbursement	-	-	-	-	-	31,752	22,521	-	9,231
Federal Stimulus - 18003 Educ. Stab Reli	(4,986)	26,668	25,007	-	(3,325)	3,347	21	-	1
Prepaid Insurance	734	38,914	41,662	-	(2,014)	38,615	40,395	-	(3,794)
Prepaid School Lunch Accounts	23,248	139,142	142,502	1,111	20,999	550,426	547,498	6,353	30,280
Hilliard Lyons-McNeely 2060	46,060	-	-	-	46,060	-	-	-	46,060
FM CD105340987Foreign Exch	8,000	-	-	-	8,000	-	-	-	8,000
FM CD10526671-Pitcher	5,000	-	-	-	5,000	-	-	-	5,000
FM CD10526698 HS Café	6,835	-	-	-	6,835	-	-	-	6,835
MSB CD 352166512 IS Café	5,000	-	-	-	5,000	-	-	-	5,000
MSB CD 305120512 IS TBR	5,000	-	-	-	5,000	-	-	-	5,000
MSB CD366559112	7,000	-	-	-	7,000	-	-	-	7,000
FMB CD10534364 Greer	5,000	-	-	-	5,000	-	-	-	5,000
FMB CD10549345 HS Café	6,405	-	-	-	6,405	-	-	-	6,405
FM CD10510538 HS Foreign Exch	26,093	-	-	-	26,093	-	-	-	26,093
FM CD10526744 HS Foreign Exh	21,500	-	-	-	21,500	-	-	-	21,500
Federal Withholding Tax	-	846,973	846,973	-	-	924,115	924,115	-	-
FICA	-	845,968	845,968	-	-	936,451	936,451	-	-
State Income Tax	-	347,301	347,301	-	-	381,044	381,044	-	-
Local Income Tax (County)	-	172,567	172,567	-	-	204,055	204,055	-	-
PERF Public Employees Retire	-	71,462	71,462	-	-	81,765	81,765	-	-
Group Insurance	474	734,319	734,930	-	(137)	812,996	812,820	-	39
Chard Snyder HRA	22,900	2,399	7,751	-	17,548	4,356	18,764	-	3,140
Payroll Withholdings Annuities	-	206,509	206,509	-	-	201,067	201,067	-	-
Misc Ded/Garnishments	-	21,551	21,551	-	-	24,348	24,348	-	-
United Way	-	8,240	8,240	-	-	7,993	7,993	-	-
Employee Prepaid Accounts	-	30,003	30,003	-	-	27,059	27,059	-	-
Other Clearing	-	3,244	3,244	-	-	3,469	3,469	-	-
Totals	\$ 10,250,235	\$ 28,771,383	\$ 28,062,033	\$ -	\$ 10,959,585	\$ 32,165,079	\$ 35,518,220	\$ 3,495,180	\$ 11,101,624

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

NINEVEH-HENSLEY-JACKSON 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.

NINEVEH-HENSLEY-JACKSON 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.

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.

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.

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.

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

C. Additional Pension Plan

The School Corporation also contributes 3 percent of bus drivers' gross earnings to a 457 plan. Further information regarding this plan may be obtained from the School Corporation.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2022, or June 30, 2023. The Prepaid Insurance fund had a cash balance deficit at June 30, 2022, and June 30, 2023, which was due to the timing of disbursements and receipts into the fund.

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Restatements

For the year ended June 30, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the School Corporation. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of June 30, 2021	New Fund	Prior Period Adjustments	Balance as of July 1, 2021
Operations	\$ 1,454,247		\$ (1,003)	\$ 1,453,244
Greer Family Gift Interest	5,256		(3,618)	1,638
		FM CD10526671-Pitcher	5,000	5,000
		FM CD10526698 HS Café	6,835	6,835
		MSB CD 352166512 IS Café	5,000	5,000
		MSB CD 305120512 IS TBR	5,000	5,000
		MSB CD366559112	7,000	7,000
		FMB CD10534364 Greer	5,000	5,000
		FMB CD10549345 HS Café	6,405	6,405

Note 9. Holding Corporation

The School Corporation has entered into capital leases with the Nineveh Hensley Jackson Intermediate 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 2021-2022 and 2022-2023 totaled \$1,765,000 and \$4,620,000, respectively.

Note 10. Subsequent Events

On October 10, 2023, the School Corporation entered into a capital lease with the Nineveh Hensley Jackson Intermediate School Building Corporation in the amount of \$5,735,000. The capital lease is to provide financing for renovations and improvements to school facilities throughout the School Corporation.

OTHER INFORMATION

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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 For the Year Ended June 30, 2022

	Education	Debt Service	Operations	Local Rainy Day	GO Bond 2019	GO Bond 2022	School Lunch	Curricular Materials Rental	Authorized Agent in Ag. Edu.
Cash and investments - beginning	\$ 3,080,779	\$ 1,619,799	\$ 1,453,244	\$ 2,477,599	\$ 204,563	\$ -	\$ 247,569	\$ 398,664	\$ 38,789
Receipts:									
Local sources	36,743	3,607,315	3,708,252	-	-	-	141,988	255,803	6,816
Intermediate sources	64	-	-	-	-	-	-	-	-
State sources	14,207,126	-	-	-	-	-	10,167	50,909	-
Federal sources	-	-	-	-	-	-	1,247,151	-	-
Other receipts	24,568	-	63,995	-	-	-	1,117	-	-
Total receipts	14,268,501	3,607,315	3,772,247	-	-	-	1,400,423	306,712	6,816
Disbursements:									
Instruction	8,911,168	-	-	-	-	-	-	-	-
Support services	2,743,654	-	4,371,814	-	-	-	2,225	284,207	34,660
Noninstructional services	315,413	-	1,646	-	-	-	1,172,758	-	-
Facilities acquisition and construction	-	-	365,892	1,386,347	204,563	-	-	-	-
Debt services	-	2,610,425	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	11,970,235	2,610,425	4,739,352	1,386,347	204,563	-	1,174,983	284,207	34,660
Excess (deficiency) of receipts over disbursements	2,298,266	996,890	(967,105)	(1,386,347)	(204,563)	-	225,440	22,505	(27,844)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	800,000	3,300,000	-	-	-	-	-
Transfers out	(4,100,000)	-	-	-	-	-	(1,111)	-	-
Total other financing sources (uses)	(4,100,000)	-	800,000	3,300,000	-	-	(1,111)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,801,734)	996,890	(167,105)	1,913,653	(204,563)	-	224,329	22,505	(27,844)
Cash and investments - ending	\$ 1,279,045	\$ 2,616,689	\$ 1,286,139	\$ 4,391,252	\$ -	\$ -	\$ 471,898	\$ 421,169	\$ 10,945

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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	Non Spec Ed Preschool	Nextech Computer Science Grant	Bryan Pitcher Gift Interest	Greer Family Gift Interest	McNeely Gifts Usable Interest	NASA/Life Sciences Grant 10/12	Farm To Table Donations	St Francis Marketing Sponsors	Coca Cola Sponsorship
Cash and investments - beginning	\$ 47,445	\$ 650	\$ 483	\$ 1,638	\$ 21,518	\$ 7,987	\$ -	\$ 31,840	\$ 27,255
Receipts:									
Local sources	-	88	10	8	6,325	-	551	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	39,663	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	39,663	88	10	8	6,325	-	551	-	-
Disbursements:									
Instruction	45,155	-	-	-	10,000	3,327	-	-	-
Support services	-	-	-	-	-	-	381	-	4,505
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	29,115	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	45,155	-	-	-	10,000	3,327	381	29,115	4,505
Excess (deficiency) of receipts over disbursements	(5,492)	88	10	8	(3,675)	(3,327)	170	(29,115)	(4,505)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,492)	88	10	8	(3,675)	(3,327)	170	(29,115)	(4,505)
Cash and investments - ending	\$ 41,953	\$ 738	\$ 493	\$ 1,646	\$ 17,843	\$ 4,660	\$ 170	\$ 2,725	\$ 22,750

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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 For the Year Ended June 30, 2022

	Johnson Memorial Hospital Spon	Winsight Honoraria Grant Icic	Am Legion And Com Found Of Mc	Parks Digital Sign Sponsorship	Creek Cattle Company Jcremc	Terri Waltz Memorial Fund	MAC Grant Elmore	Cummins Greenhouse Grant	Purdue In- Mac Grant Icic
Cash and investments - beginning	\$ 2,821	\$ 3,953	\$ 86	\$ 1,600	\$ 2,879	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	10,000	-	6,000	2,178	-	1,100	500	25,000	23,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,000	-	6,000	2,178	-	1,100	500	25,000	23,000
Disbursements:									
Instruction	11,303	3,953	-	-	1,668	-	-	-	-
Support services	-	-	934	1,428	-	100	500	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	11,303	3,953	934	1,428	1,668	100	500	-	-
Excess (deficiency) of receipts over disbursements	(1,303)	(3,953)	5,066	750	(1,668)	1,000	-	25,000	23,000
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,303)	(3,953)	5,066	750	(1,668)	1,000	-	25,000	23,000
Cash and investments - ending	\$ 1,518	\$ -	\$ 5,152	\$ 2,350	\$ 1,211	\$ 1,000	\$ -	\$ 25,000	\$ 23,000

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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	Ready Set Grow Jccf Grant	JAM Donation	JCCF Creek Cattle Co Grant	STEM Innovation Studio Donation	Purdue INMAC Micro Grant	JC REMC Round Up Grant - Creek Manufacturing	Staff Wellness Fund	Mendenhall Memorial Fund	JCCF Education In Drugs Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,991	\$ 680	\$ 1,350
Receipts:									
Local sources	-	-	-	-	-	-	-	-	250
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	250
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	250
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	250
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,991	\$ 680	\$ 1,600

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	JCCF Creek Manufacturing Endress Hauser	Formative Assessment	Special Education Excess Costs	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant	Non-English Speaking Program 21/22	Non-English Speaking Program 22/23	Career And Technical Performance Grant
Cash and investments - beginning	\$ -	\$ 28,385	\$ -	\$ 139,176	\$ (5,913)	\$ 695	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	19,249	-	37,601	25,079	-	3,769	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	19,249	-	37,601	25,079	-	3,769	-	-
Disbursements:									
Instruction	-	-	-	20,684	-	695	1,950	-	-
Support services	-	7,964	-	4,415	22,742	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	19,963	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	7,964	-	45,062	22,742	695	1,950	-	-
Excess (deficiency) of receipts over disbursements	-	11,285	-	(7,461)	2,337	(695)	1,819	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	11,285	-	(7,461)	2,337	(695)	1,819	-	-
Cash and investments - ending	\$ -	\$ 39,670	\$ -	\$ 131,715	\$ (3,576)	\$ -	\$ 1,819	\$ -	\$ -

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Title I 20/21	Title I 21/22	Title I 22/23	Title IV 21/22	Title IV 22/23	Medicaid Reimbursement- Federal
Cash and investments - beginning	\$ -	\$ 4,366	\$ 17,433	\$ (12,312)	\$ -	\$ -	\$ -	\$ -	\$ 224,071
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	74,497	31,141	24,505	-	-	-	-	-	-
Federal sources	-	-	-	44,741	114,828	-	15,788	-	55,039
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	74,497	31,141	24,505	44,741	114,828	-	15,788	-	55,039
Disbursements:									
Instruction	72,077	31,938	-	32,429	129,332	-	-	-	-
Support services	2,420	-	25,675	-	2,054	-	15,788	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	151,800
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	74,497	31,938	25,675	32,429	131,386	-	15,788	-	151,800
Excess (deficiency) of receipts over disbursements	-	(797)	(1,170)	12,312	(16,558)	-	-	-	(96,761)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(797)	(1,170)	12,312	(16,558)	-	-	-	(96,761)
Cash and investments - ending	\$ -	\$ 3,569	\$ 16,263	\$ -	\$ (16,558)	\$ -	\$ -	\$ -	\$ 127,310

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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	Title II Part A 20/21	Title II Part A 21/22	Title II Part A 22/23	3E Grant	ESSR III	ESSR II	FEMA COVID 19 Reimbursement	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid Insurance
Cash and investments - beginning	\$ (3,216)	\$ -	\$ -	\$ -	\$ -	\$ (1,895)	\$ -	\$ (4,986)	\$ 734
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	15,703	18,763	-	-	695,375	623,358	-	26,668	-
Other receipts	-	-	-	-	-	-	-	-	38,914
Total receipts	15,703	18,763	-	-	695,375	623,358	-	26,668	38,914
Disbursements:									
Instruction	12,486	22,515	-	-	332,087	238,761	-	-	-
Support services	-	-	-	-	508,745	328,652	-	25,007	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	54,050	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	41,662
Total disbursements	12,486	22,515	-	-	840,832	621,463	-	25,007	41,662
Excess (deficiency) of receipts over disbursements	3,217	(3,752)	-	-	(145,457)	1,895	-	1,661	(2,748)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,217	(3,752)	-	-	(145,457)	1,895	-	1,661	(2,748)
Cash and investments - ending	\$ 1	\$ (3,752)	\$ -	\$ -	\$ (145,457)	\$ -	\$ -	\$ (3,325)	\$ (2,014)

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	Prepaid School Lunch Accounts	Hilliard Lyons- McNeely 2060	FM CD105340987 Foreign Exch	FM CD10526671- Pitcher	FM CD10526698 HS Café	MSB CD 352166512 IS Café	MSB CD 305120512 IS TBR	MSB CD366559112	FMB CD10534364 Greer
Cash and investments - beginning	\$ 23,248	\$ 46,060	\$ 8,000	\$ 5,000	\$ 6,835	\$ 5,000	\$ 5,000	\$ 7,000	\$ 5,000
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	139,142	-	-	-	-	-	-	-	-
Total receipts	139,142	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	142,502	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	142,502	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(3,360)	-	-	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	1,111	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,111	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,249)	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 20,999	\$ 46,060	\$ 8,000	\$ 5,000	\$ 6,835	\$ 5,000	\$ 5,000	\$ 7,000	\$ 5,000

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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	FMB CD10549345 HS Café	FM CD10510538 HS Foreign Exch	FM CD10526744 HS Foreign Exh	Federal Withholding Tax	FICA	State Income Tax	Local Income Tax (County)	PERF Public Employees Retire	Group Insurance
Cash and investments - beginning	\$ 6,405	\$ 26,093	\$ 21,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 474
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	846,973	845,968	347,301	172,567	71,462	734,319
Total receipts	-	-	-	846,973	845,968	347,301	172,567	71,462	734,319
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	846,973	845,968	347,301	172,567	71,462	734,930
Total disbursements	-	-	-	846,973	845,968	347,301	172,567	71,462	734,930
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	(611)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	(611)
Cash and investments - ending	\$ 6,405	\$ 26,093	\$ 21,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (137)

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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	Chard Snyder HRA	Payroll Withholdings Annuities	Misc Ded/Garnishments	United Way	Employee Prepaid Accounts	Other Clearing	Totals
Cash and investments - beginning	\$ 22,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,250,235
Receipts:							
Local sources	-	-	-	-	-	-	7,831,927
Intermediate sources	-	-	-	-	-	-	64
State sources	-	-	-	-	-	-	14,523,706
Federal sources	-	-	-	-	-	-	2,857,414
Other receipts	2,399	206,509	21,551	8,240	30,003	3,244	3,558,272
Total receipts	2,399	206,509	21,551	8,240	30,003	3,244	28,771,383
Disbursements:							
Instruction	-	-	-	-	-	-	9,881,528
Support services	-	-	-	-	-	-	8,387,870
Noninstructional services	-	-	-	-	-	-	1,632,319
Facilities acquisition and construction	-	-	-	-	-	-	2,211,730
Debt services	-	-	-	-	-	-	2,610,425
Nonprogrammed charges	7,751	206,509	21,551	8,240	30,003	3,244	3,338,161
Total disbursements	7,751	206,509	21,551	8,240	30,003	3,244	28,062,033
Excess (deficiency) of receipts over disbursements	(5,352)	-	-	-	-	-	709,350
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	4,101,111
Transfers out	-	-	-	-	-	-	(4,101,111)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,352)	-	-	-	-	-	709,350
Cash and investments - ending	\$ 17,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,959,585

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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	Education	Debt Service	Operations	Local Rainy Day	GO Bond 2019	GO Bond 2022	School Lunch	Curricular Materials Rental	Authorized Agent in Ag. Edu.
Cash and investments - beginning	\$ 1,279,045	\$ 2,616,689	\$ 1,286,139	\$ 4,391,252	\$ -	\$ -	\$ 471,898	\$ 421,169	\$ 10,945
Receipts:									
Local sources	38,583	4,635,857	4,051,695	-	-	39,408	546,259	229,362	-
Intermediate sources	63	-	-	-	-	-	-	-	-
State sources	15,458,378	-	-	-	-	-	9,398	55,328	-
Federal sources	-	-	-	-	-	-	926,877	-	-
Other receipts	20,556	-	94,376	-	-	-	1,768	-	-
Total receipts	15,517,580	4,635,857	4,146,071	-	-	39,408	1,484,302	284,690	-
Disbursements:									
Instruction	9,777,992	-	-	-	-	-	-	-	-
Support services	2,839,046	-	4,798,559	102,696	-	80,684	5,831	265,679	10,945
Noninstructional services	423,653	-	2,397	-	-	-	1,327,201	-	-
Facilities acquisition and construction	-	-	148,406	3,727,589	-	312,603	-	-	-
Debt services	-	5,565,367	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	13,040,691	5,565,367	4,949,362	3,830,285	-	393,287	1,333,032	265,679	10,945
Excess (deficiency) of receipts over disbursements	2,476,889	(929,510)	(803,291)	(3,830,285)	-	(353,879)	151,270	19,011	(10,945)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	3,495,180	-	-	-
Transfers in	-	-	573,953	3,345,409	-	-	-	-	-
Transfers out	(2,500,000)	(54,774)	-	-	-	(1,345,409)	(25,532)	-	-
Total other financing sources (uses)	(2,500,000)	(54,774)	573,953	3,345,409	-	2,149,771	(25,532)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(23,111)	(984,284)	(229,338)	(484,876)	-	1,795,892	125,738	19,011	(10,945)
Cash and investments - ending	\$ 1,255,934	\$ 1,632,405	\$ 1,056,801	\$ 3,906,376	\$ -	\$ 1,795,892	\$ 597,636	\$ 440,180	\$ -

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	Non Spec Ed Preschool	Nextech Computer Science Grant	Bryan Pitcher Gift Interest	Greer Family Gift Interest	McNeely Gifts Usable Interest	NASA/Life Sciences Grant 10/12	Farm To Table Donations	St Francis Marketing Sponsors	Coca Cola Sponsorship
Cash and investments - beginning	\$ 41,953	\$ 738	\$ 493	\$ 1,646	\$ 17,843	\$ 4,660	\$ 170	\$ 2,725	\$ 22,750
Receipts:									
Local sources	-	-	6	6	6,656	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	37,513	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	37,513	-	6	6	6,656	-	-	-	-
Disbursements:									
Instruction	51,635	-	-	-	5,000	4,660	-	1,910	-
Support services	-	-	-	-	-	-	170	815	22,750
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	51,635	-	-	-	5,000	4,660	170	2,725	22,750
Excess (deficiency) of receipts over disbursements	(14,122)	-	6	6	1,656	(4,660)	(170)	(2,725)	(22,750)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,122)	-	6	6	1,656	(4,660)	(170)	(2,725)	(22,750)
Cash and investments - ending	\$ 27,831	\$ 738	\$ 499	\$ 1,652	\$ 19,499	\$ -	\$ -	\$ -	\$ -

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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	Johnson Memorial Hospital Spon	Winsight Honoraria Grant Icis	Am Legion And Com Found Of Mc	Parks Digital Sign Sponsorship	Creek Cattle Company Jcremc	Terri Waltz Memorial Fund	MAC Grant Elmore	Cummins Greenhouse Grant	Purdue In- Mac Grant Icis
Cash and investments - beginning	\$ 1,518	\$ -	\$ 5,152	\$ 2,350	\$ 1,211	\$ 1,000	\$ -	\$ 25,000	\$ 23,000
Receipts:									
Local sources	10,000	-	-	3,418	-	-	-	5,500	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,000	-	-	3,418	-	-	-	5,500	-
Disbursements:									
Instruction	11,518	-	2,356	-	1,018	-	-	-	23,000
Support services	-	-	2,796	4,532	-	105	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	500	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	11,518	-	5,152	4,532	1,018	105	-	500	23,000
Excess (deficiency) of receipts over disbursements	(1,518)	-	(5,152)	(1,114)	(1,018)	(105)	-	5,000	(23,000)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,518)	-	(5,152)	(1,114)	(1,018)	(105)	-	5,000	(23,000)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,236	\$ 193	\$ 895	\$ -	\$ 30,000	\$ -

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	Ready Set Grow Jccf Grant	JAM Donation	JCCF Creek Cattle Co Grant	STEM Innovation Studio Donation	Purdue INMAC Micro Grant	JC REMC Round Up Grant - Creek Manufacturing	Staff Wellness Fund	Mendenhall Memorial Fund	JCCF Education In Drugs Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,991	\$ 680	\$ 1,600
Receipts:									
Local sources	30,000	1,000	5,000	5,000	2,000	5,000	-	-	300
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	30,000	1,000	5,000	5,000	2,000	5,000	-	-	300
Disbursements:									
Instruction	-	500	-	4,644	-	-	-	-	1,850
Support services	-	-	-	-	-	-	1,285	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	5,000	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	500	5,000	4,644	-	-	1,285	-	1,850
Excess (deficiency) of receipts over disbursements	30,000	500	-	356	2,000	5,000	(1,285)	-	(1,550)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	30,000	500	-	356	2,000	5,000	(1,285)	-	(1,550)
Cash and investments - ending	<u>\$ 30,000</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 356</u>	<u>\$ 2,000</u>	<u>\$ 5,000</u>	<u>\$ 706</u>	<u>\$ 680</u>	<u>\$ 50</u>

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
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	JCCF Creek Manufacturing Endress Hauser	Formative Assessment	Special Education Excess Costs	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant	Non-English Speaking Program 21/22	Non-English Speaking Program 22/23	Career And Technical Performance Grant
Cash and investments - beginning	\$ -	\$ 39,670	\$ -	\$ 131,715	\$ (3,576)	\$ -	\$ 1,819	\$ -	\$ -
Receipts:									
Local sources	3,000	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	25,943	55,187	46,539	24,692	7,605	-	2,455	238
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,000	25,943	55,187	46,539	24,692	7,605	-	2,455	238
Disbursements:									
Instruction	-	1,883	35,750	107,064	-	7,605	1,819	1,000	-
Support services	-	39,670	-	18,099	30,763	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	41,553	35,750	125,163	30,763	7,605	1,819	1,000	-
Excess (deficiency) of receipts over disbursements	3,000	(15,610)	19,437	(78,624)	(6,071)	-	(1,819)	1,455	238
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,000	(15,610)	19,437	(78,624)	(6,071)	-	(1,819)	1,455	238
Cash and investments - ending	\$ 3,000	\$ 24,060	\$ 19,437	\$ 53,091	\$ (9,647)	\$ -	\$ -	\$ 1,455	\$ 238

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	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Title I 20/21	Title I 21/22	Title I 22/23	Title IV 21/22	Title IV 22/23	Medicaid Reimbursement- Federal
Cash and investments - beginning	\$ -	\$ 3,569	\$ 16,263	\$ -	\$ (16,558)	\$ -	\$ -	\$ -	\$ 127,310
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	77,443	29,603	617,293	-	-	-	-	-	-
Federal sources	-	-	-	-	50,942	115,441	-	13,712	63,899
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	77,443	29,603	617,293	-	50,942	115,441	-	13,712	63,899
Disbursements:									
Instruction	74,812	25,742	-	-	34,384	130,911	-	-	-
Support services	2,631	-	618,404	-	-	-	-	13,712	9,625
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	26,536
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	77,443	25,742	618,404	-	34,384	130,911	-	13,712	36,161
Excess (deficiency) of receipts over disbursements	-	3,861	(1,111)	-	16,558	(15,470)	-	-	27,738
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,861	(1,111)	-	16,558	(15,470)	-	-	27,738
Cash and investments - ending	\$ -	\$ 7,430	\$ 15,152	\$ -	\$ -	\$ (15,470)	\$ -	\$ -	\$ 155,048

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	Title II Part A 20/21	Title II Part A 21/22	Title II Part A 22/23	3E Grant	ESSR III	ESSR II	FEMA COVID 19 Reimbursement	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid Insurance
Cash and investments - beginning	\$ 1	\$ (3,752)	\$ -	\$ -	\$ (145,457)	\$ -	\$ -	\$ (3,325)	\$ (2,014)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	17,980	31,891	68,007	458,832	2,212	31,752	3,347	-
Other receipts	-	-	-	-	-	-	-	-	38,615
Total receipts	-	17,980	31,891	68,007	458,832	2,212	31,752	3,347	38,615
Disbursements:									
Instruction	-	14,227	35,889	38,254	154,324	-	-	-	-
Support services	-	-	-	37,100	215,898	2,213	22,521	21	-
Noninstructional services	-	-	-	-	18,594	-	-	-	-
Facilities acquisition and construction	-	-	-	-	53,234	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	40,395
Total disbursements	-	14,227	35,889	75,354	442,050	2,213	22,521	21	40,395
Excess (deficiency) of receipts over disbursements	-	3,753	(3,998)	(7,347)	16,782	(1)	9,231	3,326	(1,780)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,753	(3,998)	(7,347)	16,782	(1)	9,231	3,326	(1,780)
Cash and investments - ending	\$ 1	\$ 1	\$ (3,998)	\$ (7,347)	\$ (128,675)	\$ (1)	\$ 9,231	\$ 1	\$ (3,794)

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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Prepaid School Lunch Accounts	Hilliard Lyons- McNeely 2060	FM CD105340987 Foreign Exch	FM CD10526671- Pitcher	FM CD10526698 HS Café	MSB CD 352166512 IS Café	MSB CD 305120512 IS TBR	MSB CD366559112	FMB CD10534364 Greer
Cash and investments - beginning	\$ 20,999	\$ 46,060	\$ 8,000	\$ 5,000	\$ 6,835	\$ 5,000	\$ 5,000	\$ 7,000	\$ 5,000
Receipts:									
Local sources	550,426	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	550,426	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	547,498	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	547,498	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,928	-	-	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	6,353	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	6,353	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,281	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 30,280	\$ 46,060	\$ 8,000	\$ 5,000	\$ 6,835	\$ 5,000	\$ 5,000	\$ 7,000	\$ 5,000

NINEVEH-HENSLEY-JACKSON 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

	FMB CD10549345 HS Café	FM CD10510538 HS Foreign Exch	FM CD10526744 HS Foreign Exh	Federal Withholding Tax	FICA	State Income Tax	Local Income Tax (County)	PERF Public Employees Retire	Group Insurance
Cash and investments - beginning	\$ 6,405	\$ 26,093	\$ 21,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (137)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	924,115	936,451	381,044	204,055	81,765	812,996
Total receipts	-	-	-	924,115	936,451	381,044	204,055	81,765	812,996
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	924,115	936,451	381,044	204,055	81,765	812,820
Total disbursements	-	-	-	924,115	936,451	381,044	204,055	81,765	812,820
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	176
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	176
Cash and investments - ending	\$ 6,405	\$ 26,093	\$ 21,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39

NINEVEH-HENSLEY-JACKSON 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

	Chard Snyder HRA	Payroll Withholdings Annuities	Misc Ded/Garnishments	United Way	Employee Prepaid Accounts	Other Clearing	Totals
Cash and investments - beginning	\$ 17,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,959,585
Receipts:							
Local sources	-	-	-	-	-	-	10,168,476
Intermediate sources	-	-	-	-	-	-	63
State sources	-	-	-	-	-	-	16,447,615
Federal sources	-	-	-	-	-	-	1,784,892
Other receipts	4,356	201,067	24,348	7,993	27,059	3,469	3,764,033
Total receipts	4,356	201,067	24,348	7,993	27,059	3,469	32,165,079
Disbursements:							
Instruction	-	-	-	-	-	-	10,549,747
Support services	-	-	-	-	-	-	9,146,550
Noninstructional services	-	-	-	-	-	-	2,319,343
Facilities acquisition and construction	-	-	-	-	-	-	4,273,868
Debt services	-	-	-	-	-	-	5,565,367
Nonprogrammed charges	18,764	201,067	24,348	7,993	27,059	3,469	3,663,345
Total disbursements	18,764	201,067	24,348	7,993	27,059	3,469	35,518,220
Excess (deficiency) of receipts over disbursements	(14,408)	-	-	-	-	-	(3,353,141)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	3,495,180
Transfers in	-	-	-	-	-	-	3,925,715
Transfers out	-	-	-	-	-	-	(3,925,715)
Total other financing sources (uses)	-	-	-	-	-	-	3,495,180
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,408)	-	-	-	-	-	142,039
Cash and investments - ending	\$ 3,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,101,624

NINEVEH-HENSLEY-JACKSON UNITED 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>\$ 440,823</u>	<u>\$ 182,803</u>

NINEVEH-HENSLEY-JACKSON UNITED SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Nineveh Hensley Jackson Intermediate School Building	Ad Valorem PTFM Refunding Bond (Formerly 2011)	\$ 942,000	1/15/2012	12/31/2026
Nineveh Hensley Jackson Intermediate School Building	Ad Valorem Property Tax First Mortgage Bond 2015	771,000	1/1/2016	12/15/2029
Nineveh Hensley Jackson Intermediate School Building	Ad Valorem Property Tax FM Bond 2021	<u>1,516,000</u>	1/15/2022	1/15/2041
Total governmental activities		<u>3,229,000</u>		
Total of annual lease payments		<u>\$ 3,229,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	GO Bond 2019	\$ 2,480,000	\$ 50,000
General Obligation Bonds	GO Bond 2022	<u>2,770,000</u>	<u>920,000</u>
Total governmental activities		<u>5,250,000</u>	<u>970,000</u>
Totals		<u>\$ 5,250,000</u>	<u>\$ 970,000</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/>.