

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

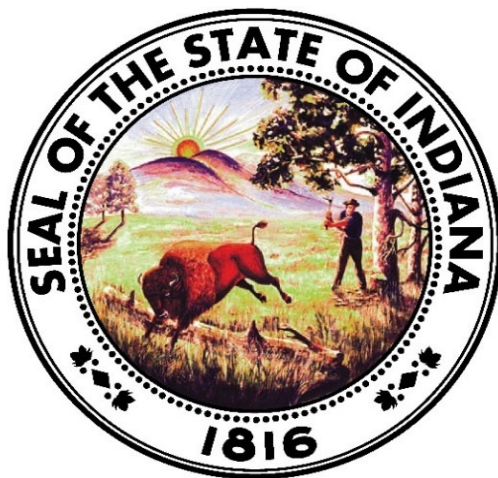
FINANCIAL STATEMENT AUDIT REPORT

OF

SCHOOL CITY OF HAMMOND

LAKE COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED
02/22/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Alesia Pritchett Eric Kurtz	07-01-21 to 01-09-23 01-10-23 to 12-31-24
Superintendent of Schools	Scott Miller	07-01-21 to 12-31-24
President of the School Board	John Czulno Lisa Miller	07-01-21 to 12-31-22 01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE SCHOOL CITY OF HAMMOND, LAKE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the School City of Hammond (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.

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Emphasis of Matter - Subsequent Events

As discussed in Note 10, on November 7, 2017, an operating referendum tax levy was passed for the immediately following seven calendar years. The operating referendum tax levy funds provided approximately \$15,000,000 in tax revenue to support educational, operational, and school bus transportation. In June 2023, the School Corporation authorized a referendum be placed on the November 7, 2023 ballot for the extension of the existing operating referendum tax levy past 2024. The referendum failed. Management's plans in regard to these matters are discussed in Note 10 - Subsequent Events - Financial Concern. The financial statement does not include any adjustments that might result from the outcome of Management's plans. Our opinion is not modified with respect to this matter.

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 14, 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 14, 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 Corporations 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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SCHOOL CITY OF HAMMOND
 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
School Education	\$ 3,860,170	\$ 91,482,015	\$ 79,834,968	\$ (14,510,196)	\$ 997,021	\$ 91,718,942	\$ 76,011,767	\$ (14,500,691)	\$ 2,203,505
Referendum Tax Levy	7,461,105	14,050,323	16,221,025	-	5,290,403	15,332,451	17,226,715	-	3,396,139
Debt Service	4,031,172	23,443,407	16,811,908	(406,849)	10,255,822	23,746,976	22,728,465	-	11,274,333
Exempt Pension Debt Service	22,318	480,064	476,029	-	26,353	415,649	441,962	-	40
Referendum Debt Exempt Capital	773,918	7,878,455	8,174,200	-	478,173	8,027,446	8,319,188	-	186,431
School Operations	3,535,487	10,531,750	27,073,853	13,438,043	431,427	13,711,457	25,264,414	13,549,494	2,427,964
Retirement Severance Bond	345,152	132	101,117	-	244,167	90	108,102	-	136,155
Construction 10	1,667	-	-	-	1,667	-	-	-	1,667
Construction 12	47,183	-	-	-	47,183	-	-	-	47,183
Construction 17	40,492	-	-	-	40,492	-	-	-	40,492
School Lunch	543,912	8,963,902	7,687,420	-	1,820,394	9,451,054	9,568,599	-	1,702,849
Curricular Materials Rental	(2,485,032)	825,810	2,074,084	1,406,849	(2,326,457)	676,273	514,470	1,000,000	(1,164,654)
Self Insurance	1,062,552	28,117,127	25,868,300	122,381	3,433,760	20,055,005	23,236,508	-	252,257
Joint Serv Supply Area Vocational 1	788,592	206,000	23,968	-	970,624	212,250	1,850	-	1,181,024
2016 Group Workcamps	3,924	-	-	-	3,924	-	-	-	3,924
ArcelorMittal USA Grant	22,400	-	787	-	21,613	250	2,500	-	19,363
Geminus Hammond Central	-	5,000	4,990	-	10	-	-	-	10
Geminus 22 23 Hammond Central	-	-	-	-	-	5,000	3,997	-	1,003
Acc Rebate	-	-	-	-	-	885	-	-	885
Judgements Indoor Air Quality Proje	-	-	-	-	-	250,000	-	-	250,000
School Library Printed Material	2,918	-	209	-	2,709	-	210	-	2,499
Safe School Haven	43	-	-	-	43	-	-	-	43
Lilly Grant	676,087	33	345,596	-	330,524	-	329,782	-	742
Spec Ed Super Games	19,394	-	-	-	19,394	-	333	-	19,061
Target Field Trip Lincoln	200	-	-	-	200	-	-	-	200
Clark Mh Girls In Stem	375	-	-	-	375	-	-	-	375
Pta Donations Principal Luncheon	500	-	-	-	500	-	-	-	500
Memory Of Laurel Clinton	735	-	-	-	735	-	-	-	735
Elementary Donations	-	-	-	-	-	288	288	-	-
Bp Stem Grant 20 21	15,000	-	13,848	-	1,152	-	-	-	1,152
2021 Sch Teacher Retreat Donation	-	500	498	-	2	-	-	-	2
Diversity Equity And Inclusion	-	5,500	3,957	-	1,543	-	-	-	1,543
Acorn Grant	-	6,500	5,992	-	508	-	-	-	508
Back To School Event Donations	-	-	-	-	-	6,100	1,996	-	4,104
Acorn Grant 2022 2023	-	-	-	-	-	9,435	8,465	-	970
Mckinney Vento Donation	-	-	-	-	-	50	-	-	50
Donations	5,242	-	-	-	5,242	-	-	-	5,242
Headstart Donations	3,777	-	-	-	3,777	-	-	-	3,777
Instructional Support 1	672,214	25,234	277,440	-	420,008	388,051	312,169	-	495,890
RTI Professional Development	2,475	-	1,100	-	1,375	-	-	-	1,375
Adult And Continuing Education	131,117	151,831	160,041	-	122,907	-	-	-	122,907
Science Awards	14,260	-	234	-	14,026	370	480	-	13,916
Chess Club Activities	8,983	-	40	-	8,943	-	1,039	-	7,904
Expanded Studies Program	39,346	-	-	-	39,346	-	-	-	39,346
2019 Original Towns Grant Mort	1,907	-	967	-	940	-	-	-	940
Carpentry Comp Sup Grant-Skillsusa	500	-	500	-	-	-	-	-	-
Indiana Humanities Grant	-	-	-	-	-	2,620	2,422	-	198
Fuel Up To Play 60	-	-	-	-	-	4,000	-	-	4,000
Robotics	112,695	29,250	7,740	-	134,205	15,600	18,296	-	131,509
Jr. Robotics	3,717	15,000	-	-	18,717	(14,775)	43	-	3,899

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Survive Alive	1,036	-	-	-	1,036	-	-	-	1,036
PLTW Competitions	193	-	-	-	193	-	-	-	193
Dairy Op Grant	71	-	71	-	-	-	-	-	-
Action For Healthy Kids Grant	6,675	9	6,684	-	-	-	-	-	-
Mentoring Opportunity Program	1,766	-	-	-	1,766	-	-	-	1,766
Indiana Toll Road School Food Rel	7,502	-	160	-	7,342	-	7,342	-	-
Kings Hawaiian Donation	13,684	-	8,671	-	5,013	-	1,966	-	3,047
Active Teachers Grant Morton Hs	450	-	439	-	11	-	-	-	11
The Fuel Up To Play 60 Hometown Gra	10,000	-	6,148	-	3,852	-	3,533	-	319
Univ II Share Table Pilot Program	-	-	-	-	-	1,600	1,600	-	-
Adult Education Combo	7,120	68,598	12,544	-	63,174	136,341	146,682	-	52,833
Scholarship And Awards	5,188	3,600	4,086	-	4,702	2,500	1,572	-	5,630
Hammond Comm Corp Grant 2022	-	1,000	395	-	605	230	835	-	-
Isti Awards	-	2,500	-	-	2,500	-	2,468	-	32
Hammond Comm Corp Grant 2023	-	-	-	-	-	35,888	2,869	-	33,019
Dual Language Immersion Grant	-	-	10,714	-	(10,714)	16,977	5,954	-	309
Career Navigation And Coaching Sys	-	-	1,173	-	(1,173)	-	-	-	(1,173)
Formative Assessment	-	135,374	125,573	-	9,801	129,240	139,041	-	-
Special Education Excess Costs	-	72,751	-	-	72,751	62,570	170,736	-	(35,415)
Education Technology	(20,711)	1,093,242	1,072,531	-	-	-	-	-	-
In Youth Tobacco	-	-	-	-	-	500	-	-	500
Medicaid Reimbursement	-	62,588	-	(50,228)	12,360	55,291	-	(48,803)	18,848
Secured Sch Safety Grant	-	100,000	100,000	-	-	80,318	80,318	-	-
Stem Acceleration Program Grant	(31,462)	-	37,538	-	(69,000)	-	-	-	(69,000)
Stem Prime Math Transition Grant	-	-	768	-	(768)	-	-	-	(768)
Extra Curricular Reimbursement	(14,223)	25,031	45,879	-	(35,071)	38,406	35,888	-	(32,553)
Early Intervention Grant 2021-22	-	33,835	33,835	-	-	-	-	-	-
Professional Development 04-05 to 06-07	9,865	-	-	-	9,865	-	-	-	9,865
Non-English Speaking Prog 2020-21	283,377	-	283,377	-	-	-	-	-	-
Non English Speaking Prog 2021 22	-	612,740	332,487	-	280,253	-	280,253	-	-
Non English Speaking Prog 2022 23	-	-	-	-	-	554,377	426,022	-	128,355
School Technology	3,955	-	-	-	3,955	-	-	-	3,955
Tech Plan Buddy	-	406,747	-	-	406,747	24,836	-	-	431,583
Career And Tech Educ Cte	19,164	-	4,353	-	14,811	1,742	-	-	16,553
Performance Based Awards	-	424,891	425,034	-	(143)	408,267	412,606	-	(4,482)
High Ability Students	33,673	85,405	55,770	-	63,308	80,019	72,780	-	70,547
State Connectivity Grant	3,694	12,010	-	-	15,704	3,804	-	-	19,508
Project Lead The Way	88,143	73,100	68,004	-	93,239	11,100	28,816	-	75,523
Educational Technology Program	-	-	674	-	(674)	16,000	15,326	-	-
2022 Sch And Partnership Grant	-	-	808	-	(808)	4,720	3,912	-	-
Summer Of Learning Grant	-	-	-	-	-	-	17,450	-	(17,450)
Professional Development	26,309	-	-	-	26,309	-	-	-	26,309
Title I 2020-21	(194,790)	2,302,478	2,107,688	-	-	-	-	-	-
Title I 2021 22	-	3,351,455	3,740,751	-	(389,296)	2,889,324	2,500,028	-	-
Title I 2022 23	-	-	-	-	-	3,719,244	3,964,844	-	(245,600)
McKinney-Vento Education 20-21	(1,455)	15,346	21,849	-	(7,958)	-	-	-	(7,958)
Homeless Assistance Grants 21 22	-	-	28,320	-	(28,320)	33,708	5,388	-	-
Homeless Assistance Grants 22 23	-	-	-	-	-	30,893	32,661	-	(1,768)
Idea Special Ed Grant Fy 18-20	(155,855)	267,389	111,534	-	-	-	-	-	-
Idea Special Ed Grant Fy 19 21	(90,618)	1,404,629	1,314,388	-	(377)	-	-	-	(377)

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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
Idea Special Ed Grant Fy 20 22	-	2,124,900	2,316,282	-	(191,382)	1,242,773	1,051,391	-	-
Idea Special Ed Grant Fy 21 23	-	-	-	-	-	2,432,486	2,554,718	-	(122,232)
Special Ed Pre-School 2018-20	(149)	-	(149)	-	-	-	-	-	-
FY 2021 Special Ed PreSchool	(1,224)	51,240	64,420	-	(14,404)	-	(14,404)	-	-
PI 99 457 Preschool Handicap	-	-	21,183	-	(21,183)	104,916	85,182	-	(1,449)
Adult Basic Education 2021 22	-	154,452	213,451	-	(58,999)	58,999	-	-	-
Student Support Title Iv	(2,633)	401,813	404,055	-	(4,875)	471,621	398,477	-	68,269
2020-2021 Perkins Grant	(77,669)	189,721	112,052	-	-	-	-	-	-
Perkins Cte Covid-19 Assistance Gr	(2,842)	11,043	8,201	-	-	-	-	-	-
Perkins Assessment Grant 2020-21	-	1,515	1,515	-	-	-	-	-	-
2021 2022 Perkins Grant	-	390,777	455,887	-	(65,110)	289,330	224,220	-	-
2022 2023 Perkins Grant	-	-	-	-	-	373,677	461,301	-	(87,624)
Perkins Assessment Grant 2021 22	-	-	7,200	-	(7,200)	7,200	-	-	-
Perkins Assessment Grant 2022 23	-	-	-	-	-	8,298	8,300	-	(2)
Headstart T And T	-	-	-	-	-	1,008	3,611	-	(2,603)
Headstart 2020 Covid 19	-	-	-	-	-	-	-	-	-
Federal Child Care And Dev Pro 2022	(249,633)	1,339,113	1,089,641	-	(161)	-	-	-	(161)
Headstart 2022 T & T	(1,040)	13,432	12,392	-	-	-	-	-	-
Headstart Covid Response Summer Sch	(5,863)	82,010	129,943	-	(53,796)	77,354	23,558	-	-
Federal Child Care And Dev Pro 2023	-	323,250	535,597	-	(212,347)	1,476,965	1,264,618	-	-
Enhance Alt. Ed. Programs	-	-	1,182	-	(1,182)	13,432	12,250	-	-
Headstart	-	-	-	-	-	369,540	617,789	-	(248,249)
Medicaid Reimbursement Federal	371,866	194,157	160,360	-	405,663	230,218	143,527	-	492,354
Partnerships-CDBG 08/09	17,147	-	-	-	17,147	-	-	-	17,147
Improv Teach Qualty Nclb Title Ii	(110,299)	880,125	775,518	-	(5,692)	360,883	379,571	-	(24,380)
Title Iia Teacher Leaders Bootcam	-	6,969	6,969	-	-	3,710	3,710	-	-
Title Iii Language Instruction	(6,533)	197,728	198,552	-	(7,357)	237,555	245,391	-	(15,193)
Arp Esser Dual Language Program	-	-	-	-	-	20,000	20,000	-	-
Excellence In Education	-	-	-	-	-	-	164,762	-	(164,762)
Homeless Children And Youth Arpa E	-	-	-	-	-	7,112	7,801	-	(689)
Fy 2022 Idea Arp 611	-	-	-	-	-	497,192	523,997	-	(26,805)
Perkins Summer 2021 Bridge Grant	-	11,377	11,377	-	-	-	-	-	-
Esser Iii	-	11,034,039	11,508,083	-	(474,044)	9,946,012	9,778,702	-	(306,734)
Esser Ii	(1,503,947)	4,193,945	2,833,296	-	(143,298)	8,712,359	8,861,085	-	(292,024)
Geerf Govs Emergency Educ Relief	(10,112)	-	14,893	-	(25,005)	45,991	20,986	-	-
Federal Stimulus 18003 Educ Stab R	(37,168)	2,486,679	2,483,238	-	(33,727)	510,960	477,233	-	-
Ucan Esser Hammond Central	-	-	-	-	-	-	6,851	-	(6,851)
Ucan Esser Morton High	-	-	-	-	-	-	3,986	-	(3,986)
Prepaid Lunch	14,748	69,695	69,324	-	15,119	203,924	201,360	-	17,683
Payroll Deductions	311,697	87,505,030	87,639,210	-	177,517	87,098,235	87,125,510	-	150,242
Retiree Vision Insurance	864	253	-	(70)	1,047	-	-	-	1,047
Life Insurance Employee Loa	4,121	41	-	-	4,162	-	-	-	4,162
Life Lock Ee Fmla Or Ee Loa	185	-	-	-	185	-	-	-	185
Totals	\$ 20,490,764	\$ 308,435,855	\$ 306,206,729	\$ (70)	\$ 22,719,820	\$ 307,155,112	\$ 307,120,433	\$ -	\$ 22,754,499

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

SCHOOL CITY OF HAMMOND
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.

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.

SCHOOL CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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:

SCHOOL CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

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.

SCHOOL CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

New employees hired have a one-time election to join either the TERF 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:

SCHOOL CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

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

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

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

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:

SCHOOL CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

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

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

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of a correction from a prior period. The error was made in a prior period were corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative receipt/disbursement was shown in the current period.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. The Curricular Materials Rental fund deficit arose primarily from disbursements exceeding receipts due to years of low collection from parents. This deficit is to be repaid from future receipts. The other fund deficits are from reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2022 and 2023, respectively. The School Corporation is complying with the reimbursement procedure as mandated by the Indiana Department of Education.

SCHOOL CITY OF HAMMOND
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporation

The School Corporation has entered into a capital lease with the Hammond Multi-School Building Corporation, (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ended June 30, 2022 and 2023, totaled \$18,587,200 and \$21,812,188, respectively.

Note 10. Subsequent Events

Voter Non-Renewal of School Operating Referendum

During the municipal election on November 7, 2023, a majority of voters of the School City of Hammond district voted against renewing and extending the School City of Hammond's School Operating Referendum at the exact same 44 cents per \$100 on net assessed valuation rate as was initially voter approved on November 7, 2017. During calendar year 2023, the School Operating Referendum raised \$14,918,927 and in 2024 is expected to raise approximately \$15,000,000 from property taxes to support school programs. After 2024, the School Operating Referendum levy expires unless renewed by November 5, 2024.

Financial Concern

This School Operating referendum provided moneys to fund, directly or indirectly, educational, school, operational, and school bus transportation programs expenses of the School City of Hammond, including employee salaries and benefits. As there is no reasonable expectation of a renewal and extension of this School Operating Referendum, the School City of Hammond is implementing financial corrective actions to reduce spending by at least \$15,000,000 annually by the end of 2024. In addition, the School City of Hammond has given the required three years notice pursuant to Indiana Code 20-27-13-3, that unless sufficient revenue can be generated by some other tangible source, it will no longer be able to provide school bus transportation that is estimated savings of \$4.5-\$5.5 million annually, after December 31, 2026.

Tax Anticipation Warrants

The School City of Hammond's 2023 Tax Anticipation Warrants (TAW) were fully repaid on-time as scheduled December 29, 2023.

The School City of Hammond is employing 2024 TAW advancements to ensure operational liquidity during the calendar year with repayment of principal and interest by December 31, 2024, as follows: \$6,000,000 for the School Education Fund #0101; \$3,100,000 for the Operating Referendum fund #0160; \$4,000,000 for the Debt Service fund #0200; and \$2,900,000 for the School Operations fund #0300.

Note 11. Other Postemployment Benefits

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

OTHER INFORMATION

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

	School Education	Referendum Tax Levy	Debt Service	Exempt Pension Debt Service	Referendum Debt Exempt Capital	School Operations	Retirement Severance Bond	Construction 10	Construction 12	Construction 17
Cash and investments - beginning	\$ 3,860,170	\$ 7,461,105	\$ 4,031,172	\$ 22,318	\$ 773,918	\$ 3,535,487	\$ 345,152	\$ 1,667	\$ 47,183	\$ 40,492
Receipts:										
Local sources	1,011,950	14,050,323	18,103,407	480,064	7,878,455	7,530,972	132	-	-	-
State sources	90,442,620	-	-	-	-	-	-	-	-	-
Federal sources	27,445	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	5,265,000	-	-	-	-	-	-	-
Interfund loans	-	-	75,000	-	-	3,000,000	-	-	-	-
Other receipts	-	-	-	-	-	778	-	-	-	-
Total receipts	91,482,015	14,050,323	23,443,407	480,064	7,878,455	10,531,750	132	-	-	-
Disbursements:										
Instruction	54,102,936	6,797,341	-	-	-	-	-	-	-	-
Support services	24,876,459	8,256,254	-	-	-	23,882,530	101,117	-	-	-
Noninstructional services	855,573	355,189	-	-	-	35,142	-	-	-	-
Facilities acquisition and construction	-	212,241	-	-	-	156,181	-	-	-	-
Debt services	-	600,000	16,811,908	401,029	8,174,200	1,000,000	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	75,000	-	2,000,000	-	-	-	-
Total disbursements	79,834,968	16,221,025	16,811,908	476,029	8,174,200	27,073,853	101,117	-	-	-
Excess (deficiency) of receipts over disbursements	11,647,047	(2,170,702)	6,631,499	4,035	(295,745)	(16,542,103)	(100,985)	-	-	-
Other financing sources (uses):										
Transfers in	50,228	-	-	-	-	13,560,424	-	-	-	-
Transfers out	(14,560,424)	-	(406,849)	-	-	(122,381)	-	-	-	-
Total other financing sources (uses)	(14,510,196)	-	(406,849)	-	-	13,438,043	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,863,149)	(2,170,702)	6,224,650	4,035	(295,745)	(3,104,060)	(100,985)	-	-	-
Cash and investments - ending	\$ 997,021	\$ 5,290,403	\$ 10,255,822	\$ 26,353	\$ 478,173	\$ 431,427	\$ 244,167	\$ 1,667	\$ 47,183	\$ 40,492

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

	School Lunch	Curricular Materials Rental	Self Insurance	Joint Serv Supply Area Vocational 1	2016 Group Workcamps	ArcelorMittal USA Grant	Geminus Hammond Central	Geminus 22 23 Hammond Central	Acc Rebate	Judgements Indoor Air Quality Proje
Cash and investments - beginning	\$ 543,912	\$ (2,485,032)	\$ 1,062,552	\$ 788,592	\$ 3,924	\$ 22,400	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	86,410	79,704	26,117,127	206,000	-	-	5,000	-	-	-
State sources	19,221	746,106	-	-	-	-	-	-	-	-
Federal sources	8,858,271	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	2,000,000	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	8,963,902	825,810	28,117,127	206,000	-	-	5,000	-	-	-
Disbursements:										
Instruction	-	-	-	1,982	-	-	-	-	-	-
Support services	5,249	2,074,084	3,825	-	-	787	4,990	-	-	-
Noninstructional services	7,681,585	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	586	-	-	21,986	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	22,864,475	-	-	-	-	-	-	-
Interfund loans	-	-	3,000,000	-	-	-	-	-	-	-
Total disbursements	7,687,420	2,074,084	25,868,300	23,968	-	787	4,990	-	-	-
Excess (deficiency) of receipts over disbursements	1,276,482	(1,248,274)	2,248,827	182,032	-	(787)	10	-	-	-
Other financing sources (uses):										
Transfers in	-	1,406,849	122,381	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	1,406,849	122,381	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,276,482	158,575	2,371,208	182,032	-	(787)	10	-	-	-
Cash and investments - ending	\$ 1,820,394	\$ (2,326,457)	\$ 3,433,760	\$ 970,624	\$ 3,924	\$ 21,613	\$ 10	\$ -	\$ -	\$ -

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

	School Library Printed Material	Safe School Haven	Lilly Grant	Spec Ed Super Games	Target Field Trip Lincoln	Clark Mh Girls In Stem	Pta Donations Principal Luncheon	Memory Of Laurel Clinton	Elementary Donations	Bp Stem Grant 20 21
Cash and investments - beginning	\$ 2,918	\$ 43	\$ 676,087	\$ 19,394	\$ 200	\$ 375	\$ 500	\$ 735	\$ -	\$ 15,000
Receipts:										
Local sources	-	-	33	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	33	-	-	-	-	-	-	-
Disbursements:										
Instruction	209	-	-	-	-	-	-	-	-	13,848
Support services	-	-	338,308	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	7,288	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	209	-	345,596	-	-	-	-	-	-	13,848
Excess (deficiency) of receipts over disbursements	(209)	-	(345,563)	-	-	-	-	-	-	(13,848)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(209)	-	(345,563)	-	-	-	-	-	-	(13,848)
Cash and investments - ending	\$ 2,709	\$ 43	\$ 330,524	\$ 19,394	\$ 200	\$ 375	\$ 500	\$ 735	\$ -	\$ 1,152

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

	2021 Sch Teacher Retreat Donation	Diversity Equity And Inclusion	Acorn Grant	Back To School Event Donations	Acorn Grant 2022 2023	Mckinney Vento Donation	Donations	Headstart Donations	Instructional Support 1	RTI Professional Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,242	\$ 3,777	\$ 672,214	\$ 2,475
Receipts:										
Local sources	500	5,500	6,500	-	-	-	-	-	25,234	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	500	5,500	6,500	-	-	-	-	-	25,234	-
Disbursements:										
Instruction	-	-	5,992	-	-	-	-	-	276,780	-
Support services	498	3,957	-	-	-	-	-	-	660	1,100
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	498	3,957	5,992	-	-	-	-	-	277,440	1,100
Excess (deficiency) of receipts over disbursements	2	1,543	508	-	-	-	-	-	(252,206)	(1,100)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2	1,543	508	-	-	-	-	-	(252,206)	(1,100)
Cash and investments - ending	\$ 2	\$ 1,543	\$ 508	\$ -	\$ -	\$ -	\$ 5,242	\$ 3,777	\$ 420,008	\$ 1,375

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

	Adult And Continuing Education	Science Awards	Chess Club Activities	Expanded Studies Program	2019 Original Towns Grant Mort	Carpentry Comp Sup Grant- Skillsusa	Indiana Humanities Grant	Fuel Up To Play 60	Robotics	Jr. Robotics
Cash and investments - beginning	\$ 131,117	\$ 14,260	\$ 8,983	\$ 39,346	\$ 1,907	\$ 500	\$ -	\$ -	\$ 112,695	\$ 3,717
Receipts:										
Local sources	151,831	-	-	-	-	-	-	-	29,250	15,000
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	151,831	-	-	-	-	-	-	-	29,250	15,000
Disbursements:										
Instruction	160,041	234	40	-	967	500	-	-	7,740	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	160,041	234	40	-	967	500	-	-	7,740	-
Excess (deficiency) of receipts over disbursements	(8,210)	(234)	(40)	-	(967)	(500)	-	-	21,510	15,000
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,210)	(234)	(40)	-	(967)	(500)	-	-	21,510	15,000
Cash and investments - ending	\$ 122,907	\$ 14,026	\$ 8,943	\$ 39,346	\$ 940	\$ -	\$ -	\$ -	\$ 134,205	\$ 18,717

SCHOOL CITY OF HAMMOND
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	Survive Alive	PLTW Competitions	Dairy Op Grant	Action For Healthy Kids Grant	Mentoring Opportunity Program	Indiana Toll Road School Food Rel	Kings Hawaiian Donation	Active Teachers Grant Morton Hs	The Fuel Up To Play 60 Hometown Gra	Univ II Share Table Pilot Program
Cash and investments - beginning	\$ 1,036	\$ 193	\$ 71	\$ 6,675	\$ 1,766	\$ 7,502	\$ 13,684	\$ 450	\$ 10,000	\$ -
Receipts:										
Local sources	-	-	-	9	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	9	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	439	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	71	6,684	-	160	8,671	-	6,148	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	71	6,684	-	160	8,671	439	6,148	-
Excess (deficiency) of receipts over disbursements	-	-	(71)	(6,675)	-	(160)	(8,671)	(439)	(6,148)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(71)	(6,675)	-	(160)	(8,671)	(439)	(6,148)	-
Cash and investments - ending	\$ 1,036	\$ 193	\$ -	\$ -	\$ 1,766	\$ 7,342	\$ 5,013	\$ 11	\$ 3,852	\$ -

SCHOOL CITY OF HAMMOND
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	Adult Education Combo	Scholarship And Awards	Hammond Comm Corp Grant 2022	Isti Awards	Hammond Comm Corp Grant 2023	Dual Language Immersion Grant	Career Navigation And Coaching Sys	Formative Assessment	Special Education Excess Costs	Education Technology
Cash and investments - beginning	\$ 7,120	\$ 5,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,711)
Receipts:										
Local sources	5,818	3,600	1,000	2,500	-	-	-	-	-	1,093,242
State sources	-	-	-	-	-	-	-	135,374	72,751	-
Federal sources	62,780	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>68,598</u>	<u>3,600</u>	<u>1,000</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,374</u>	<u>72,751</u>	<u>1,093,242</u>
Disbursements:										
Instruction	12,309	3,636	395	-	-	10,714	1,173	-	-	-
Support services	235	450	-	-	-	-	-	125,573	-	1,072,531
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>12,544</u>	<u>4,086</u>	<u>395</u>	<u>-</u>	<u>-</u>	<u>10,714</u>	<u>1,173</u>	<u>125,573</u>	<u>-</u>	<u>1,072,531</u>
Excess (deficiency) of receipts over disbursements	<u>56,054</u>	<u>(486)</u>	<u>605</u>	<u>2,500</u>	<u>-</u>	<u>(10,714)</u>	<u>(1,173)</u>	<u>9,801</u>	<u>72,751</u>	<u>20,711</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>56,054</u>	<u>(486)</u>	<u>605</u>	<u>2,500</u>	<u>-</u>	<u>(10,714)</u>	<u>(1,173)</u>	<u>9,801</u>	<u>72,751</u>	<u>20,711</u>
Cash and investments - ending	<u>\$ 63,174</u>	<u>\$ 4,702</u>	<u>\$ 605</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ (10,714)</u>	<u>\$ (1,173)</u>	<u>\$ 9,801</u>	<u>\$ 72,751</u>	<u>\$ -</u>

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	In Youth Tobacco	Medicaid Reimbursement	Secured Sch Safety Grant	Stem Acceleration Program Grant	Stem Prime Math Transition Grant	Extra Curricular Reimbursement	Early Intervention Grant 2021-22	Professional Development 04-05 to 06-07	Non-English Speaking Prog 2020-21
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (31,462)	\$ -	\$ (14,223)	\$ -	\$ 9,865	\$ 283,377
Receipts:									
Local sources	-	-	-	-	-	25,031	-	-	-
State sources	-	62,588	100,000	-	-	-	33,835	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	62,588	100,000	-	-	25,031	33,835	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	33,835	-	224,005
Support services	-	-	100,000	37,538	768	7,475	-	-	51,724
Noninstructional services	-	-	-	-	-	38,404	-	-	7,648
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	100,000	37,538	768	45,879	33,835	-	283,377
Excess (deficiency) of receipts over disbursements	-	62,588	-	(37,538)	(768)	(20,848)	-	-	(283,377)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(50,228)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(50,228)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	12,360	-	(37,538)	(768)	(20,848)	-	-	(283,377)
Cash and investments - ending	\$ -	\$ 12,360	\$ -	\$ (69,000)	\$ (768)	\$ (35,071)	\$ -	\$ 9,865	\$ -

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	Non English Speaking Prog 2021 22	Non English Speaking Prog 2022 23	School Technology	Tech Plan Buddy	Career And Tech Educ Cte	Performance Based Awards	High Ability Students	State Connectivity Grant	Project Lead The Way
Cash and investments - beginning	\$ -	\$ -	\$ 3,955	\$ -	\$ 19,164	\$ -	\$ 33,673	\$ 3,694	\$ 88,143
Receipts:									
Local sources	-	-	-	16,000	-	-	-	-	73,100
State sources	612,740	-	-	390,747	-	424,891	85,405	12,010	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	612,740	-	-	406,747	-	424,891	85,405	12,010	73,100
Disbursements:									
Instruction	184,994	-	-	-	4,353	425,034	55,770	-	50,404
Support services	107,069	-	-	-	-	-	-	-	17,600
Noninstructional services	40,424	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	332,487	-	-	-	4,353	425,034	55,770	-	68,004
Excess (deficiency) of receipts over disbursements	280,253	-	-	406,747	(4,353)	(143)	29,635	12,010	5,096
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	280,253	-	-	406,747	(4,353)	(143)	29,635	12,010	5,096
Cash and investments - ending	\$ 280,253	\$ -	\$ 3,955	\$ 406,747	\$ 14,811	\$ (143)	\$ 63,308	\$ 15,704	\$ 93,239

SCHOOL CITY OF HAMMOND
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	Educational Technology Program	2022 Sch And Partnership Grant	Summer Of Learning Grant	Professional Development	Title I 2020- 21	Title I 2021 22	Title I 2022 23	McKinney- Vento Education 20- 21	Homeless Assistance Grants 21 22	Homeless Assistance Grants 22 23
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 26,309	\$ (194,790)	\$ -	\$ -	\$ (1,455)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	39	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	2,302,439	3,351,455	-	15,346	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	2,302,478	3,351,455	-	15,346	-	-
Disbursements:										
Instruction	-	-	-	-	1,385,017	2,306,476	-	17,314	19,268	-
Support services	674	808	-	-	535,494	1,333,942	-	2,900	9,052	-
Noninstructional services	-	-	-	-	87,523	100,333	-	785	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	99,654	-	-	850	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	674	808	-	-	2,107,688	3,740,751	-	21,849	28,320	-
Excess (deficiency) of receipts over disbursements	(674)	(808)	-	-	194,790	(389,296)	-	(6,503)	(28,320)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(674)	(808)	-	-	194,790	(389,296)	-	(6,503)	(28,320)	-
Cash and investments - ending	\$ (674)	\$ (808)	\$ -	\$ 26,309	\$ -	\$ (389,296)	\$ -	\$ (7,958)	\$ (28,320)	\$ -

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	Idea Special Ed Grant Fy 18-20	Idea Special Ed Grant Fy 19 21	Idea Special Ed Grant Fy 20 22	Idea Special Ed Grant Fy 21 23	Special Ed Pre-School 2018-20	FY 2021 Special Ed PreSchool	PI 99 457 Preschool Handicap	Adult Basic Education 2021 22	Student Support Title Iv	2020-2021 Perkins Grant
Cash and investments - beginning	\$ (155,855)	\$ (90,618)	\$ -	\$ -	\$ (149)	\$ (1,224)	\$ -	\$ -	\$ (2,633)	\$ (77,669)
Receipts:										
Local sources	1,693	3,280	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	265,696	1,401,349	2,124,900	-	-	51,240	-	154,452	401,813	189,721
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>267,389</u>	<u>1,404,629</u>	<u>2,124,900</u>	<u>-</u>	<u>-</u>	<u>51,240</u>	<u>-</u>	<u>154,452</u>	<u>401,813</u>	<u>189,721</u>
Disbursements:										
Instruction	16,578	991,114	1,411,456	-	(149)	64,420	21,183	172,759	234,819	112,052
Support services	94,956	265,850	904,826	-	-	-	-	40,692	167,504	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	57,424	-	-	-	-	-	-	1,732	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>111,534</u>	<u>1,314,388</u>	<u>2,316,282</u>	<u>-</u>	<u>(149)</u>	<u>64,420</u>	<u>21,183</u>	<u>213,451</u>	<u>404,055</u>	<u>112,052</u>
Excess (deficiency) of receipts over disbursements	<u>155,855</u>	<u>90,241</u>	<u>(191,382)</u>	<u>-</u>	<u>149</u>	<u>(13,180)</u>	<u>(21,183)</u>	<u>(58,999)</u>	<u>(2,242)</u>	<u>77,669</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>155,855</u>	<u>90,241</u>	<u>(191,382)</u>	<u>-</u>	<u>149</u>	<u>(13,180)</u>	<u>(21,183)</u>	<u>(58,999)</u>	<u>(2,242)</u>	<u>77,669</u>
Cash and investments - ending	\$ -	\$ (377)	\$ (191,382)	\$ -	\$ -	\$ (14,404)	\$ (21,183)	\$ (58,999)	\$ (4,875)	\$ -

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	Perkins Cte Covid-19 Assistance Gr	Perkins Assessment Grant 2020-21	2021 2022 Perkins Grant	2022 2023 Perkins Grant	Perkins Assessment Grant 2021 22	Perkins Assessment Grant 2022 23	Headstart T And T	Headstart 2020 Covid 19	Federal Child Care And Dev Pro 2022	Headstart 2022 T & T
Cash and investments - beginning	\$ (2,842)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (249,633)	\$ (1,040)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	11,043	1,515	390,777	-	-	-	-	1,339,113	13,432	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	11,043	1,515	390,777	-	-	-	-	1,339,113	13,432	-
Disbursements:										
Instruction	8,201	1,515	455,887	-	7,200	-	-	904,882	7,639	-
Support services	-	-	-	-	-	-	-	166,471	4,753	-
Noninstructional services	-	-	-	-	-	-	-	5,360	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	12,928	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,201	1,515	455,887	-	7,200	-	-	1,089,641	12,392	-
Excess (deficiency) of receipts over disbursements	2,842	-	(65,110)	-	(7,200)	-	-	249,472	1,040	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,842	-	(65,110)	-	(7,200)	-	-	249,472	1,040	-
Cash and investments - ending	\$ -	\$ -	\$ (65,110)	\$ -	\$ (7,200)	\$ -	\$ -	\$ -	\$ (161)	\$ -

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	Headstart Covid Response Summer Sch	Federal Child Care And Dev Pro 2023	Enhance Alt. Ed. Programs	Headstart	Medicaid Reimbursement Federal	Partnerships- CDBG 08/09	Improv Teach Quality Nclb Title li	Title lia Teacher Leaders Bootcam	Title lii Language Instruction	Arp Esser Dual Language Program
Cash and investments - beginning	\$ (5,863)	\$ -	\$ -	\$ -	\$ 371,866	\$ 17,147	\$ (110,299)	\$ -	\$ (6,533)	\$ -
Receipts:										
Local sources	-	-	-	-	56,604	-	-	-	-	-
State sources	-	-	-	-	7,548	-	-	-	-	-
Federal sources	82,010	323,250	-	-	130,005	-	880,125	6,969	197,728	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	82,010	323,250	-	-	194,157	-	880,125	6,969	197,728	-
Disbursements:										
Instruction	113,094	437,892	-	-	120,373	-	-	-	25,659	-
Support services	-	97,435	1,182	-	39,987	-	767,662	6,969	153,715	-
Noninstructional services	-	270	-	-	-	-	-	-	15,159	-
Facilities acquisition and construction	16,849	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	7,856	-	4,019	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	129,943	535,597	1,182	-	160,360	-	775,518	6,969	198,552	-
Excess (deficiency) of receipts over disbursements	(47,933)	(212,347)	(1,182)	-	33,797	-	104,607	-	(824)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(47,933)	(212,347)	(1,182)	-	33,797	-	104,607	-	(824)	-
Cash and investments - ending	\$ (53,796)	\$ (212,347)	\$ (1,182)	\$ -	\$ 405,663	\$ 17,147	\$ (5,692)	\$ -	\$ (7,357)	\$ -

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

	Excellence In Education	Homeless Children And Youth Arpa E	Fy 2022 Idea Arp 611	Perkins Summer 2021 Bridge Grant	Esser Iii	Esser li	Geerf Govs Emergency Educ Relief	Federal Stimulus 18003 Educ Stab R	Ucan Esser Hammond Central
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,503,947)	\$ (10,112)	\$ (37,168)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	11,377	11,034,039	4,193,945	-	2,486,679	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	11,377	11,034,039	4,193,945	-	2,486,679	-
Disbursements:									
Instruction	-	-	-	11,377	2,600,754	1,493,213	14,893	2,148,602	-
Support services	-	-	-	-	3,223,004	804,940	-	215,828	-
Noninstructional services	-	-	-	-	801,129	93,636	-	75,659	-
Facilities acquisition and construction	-	-	-	-	883,201	441,507	-	43,149	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	3,999,995	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	11,377	11,508,083	2,833,296	14,893	2,483,238	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(474,044)	1,360,649	(14,893)	3,441	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(474,044)	1,360,649	(14,893)	3,441	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (474,044)	\$ (143,298)	\$ (25,005)	\$ (33,727)	\$ -

SCHOOL CITY OF HAMMOND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2022

	Ucan Esser Morton High	Prepaid Lunch	Payroll Deductions	Retiree Vision Insurance	Life Insurance Employee Loa	Life Lock Ee Fmla Or Ee Loa	Totals
Cash and investments - beginning	\$ -	\$ 14,748	\$ 311,697	\$ 864	\$ 4,121	\$ 185	\$ 20,490,764
Receipts:							
Local sources	-	69,695	1,383	253	41	-	77,136,680
State sources	-	-	-	-	-	-	93,145,836
Federal sources	-	-	-	-	-	-	40,308,914
Temporary loans	-	-	-	-	-	-	5,265,000
Interfund loans	-	-	-	-	-	-	5,075,000
Other receipts	-	-	87,503,647	-	-	-	87,504,425
Total receipts	-	69,695	87,505,030	253	41	-	308,435,855
Disbursements:							
Instruction	-	-	-	-	-	-	77,479,159
Support services	-	-	-	-	-	-	69,909,425
Noninstructional services	-	69,324	-	-	-	-	10,284,877
Facilities acquisition and construction	-	-	-	-	-	-	1,788,628
Debt services	-	-	-	-	-	-	26,987,137
Nonprogrammed charges	-	-	87,639,210	-	-	-	114,682,503
Interfund loans	-	-	-	-	-	-	5,075,000
Total disbursements	-	69,324	87,639,210	-	-	-	306,206,729
Excess (deficiency) of receipts over disbursements	-	371	(134,180)	253	41	-	2,229,126
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	15,139,882
Transfers out	-	-	-	(70)	-	-	(15,139,952)
Total other financing sources (uses)	-	-	-	(70)	-	-	(70)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	371	(134,180)	183	41	-	2,229,056
Cash and investments - ending	\$ -	\$ 15,119	\$ 177,517	\$ 1,047	\$ 4,162	\$ 185	\$ 22,719,820

SCHOOL CITY OF HAMMOND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	School Education	Referendum Tax Levy	Debt Service	Exempt Pension Debt Service	Referendum Debt Exempt Capital	School Operations	Retirement Severance Bond	Construction 10	Construction 12	Construction 17
Cash and investments - beginning	\$ 997,021	\$ 5,290,403	\$ 10,255,822	\$ 26,353	\$ 478,173	\$ 431,427	\$ 244,167	\$ 1,667	\$ 47,183	\$ 40,492
Receipts:										
Local sources	1,291,525	14,332,451	18,561,976	253,149	7,882,446	9,711,122	90	-	-	-
State sources	90,397,678	-	-	-	-	-	-	-	-	-
Federal sources	29,739	-	-	-	-	-	-	-	-	-
Temporary loans	-	1,000,000	5,000,000	-	-	4,000,000	-	-	-	-
Interfund loans	-	-	185,000	162,500	145,000	-	-	-	-	-
Other receipts	-	-	-	-	-	335	-	-	-	-
Total receipts	<u>91,718,942</u>	<u>15,332,451</u>	<u>23,746,976</u>	<u>415,649</u>	<u>8,027,446</u>	<u>13,711,457</u>	<u>90</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:										
Instruction	50,586,435	6,818,538	-	-	-	-	-	-	-	-
Support services	24,581,192	9,279,150	-	-	-	24,405,607	108,102	-	-	-
Noninstructional services	844,140	764	-	-	-	5,900	-	-	-	-
Facilities acquisition and construction	-	5,763	-	-	-	852,907	-	-	-	-
Debt services	-	-	22,543,465	401,962	8,174,188	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	1,122,500	185,000	40,000	145,000	-	-	-	-	-
Total disbursements	<u>76,011,767</u>	<u>17,226,715</u>	<u>22,728,465</u>	<u>441,962</u>	<u>8,319,188</u>	<u>25,264,414</u>	<u>108,102</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>15,707,175</u>	<u>(1,894,264)</u>	<u>1,018,511</u>	<u>(26,313)</u>	<u>(291,742)</u>	<u>(11,552,957)</u>	<u>(108,012)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):										
Transfers in	48,803	-	-	-	-	13,549,494	-	-	-	-
Transfers out	<u>(14,549,494)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(14,500,691)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,549,494</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,206,484</u>	<u>(1,894,264)</u>	<u>1,018,511</u>	<u>(26,313)</u>	<u>(291,742)</u>	<u>1,996,537</u>	<u>(108,012)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,203,505</u>	<u>\$ 3,396,139</u>	<u>\$ 11,274,333</u>	<u>\$ 40</u>	<u>\$ 186,431</u>	<u>\$ 2,427,964</u>	<u>\$ 136,155</u>	<u>\$ 1,667</u>	<u>\$ 47,183</u>	<u>\$ 40,492</u>

SCHOOL CITY OF HAMMOND
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	School Lunch	Curricular Materials Rental	Self Insurance	Joint Serv Supply Area Vocational 1	2016 Group Workcamps	ArcelorMittal USA Grant	Geminus Hammond Central	Geminus 22 23 Hammond Central	Acc Rebate	Judgements Indoor Air Quality Proje
Cash and investments - beginning	\$ 1,820,394	\$ (2,326,457)	\$ 3,433,760	\$ 970,624	\$ 3,924	\$ 21,613	\$ 10	\$ -	\$ -	\$ -
Receipts:										
Local sources	265,292	56,471	19,055,005	212,250	-	250	-	5,000	885	250,000
State sources	52,253	619,802	-	-	-	-	-	-	-	-
Federal sources	9,133,509	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	1,000,000	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	9,451,054	676,273	20,055,005	212,250	-	250	-	5,000	885	250,000
Disbursements:										
Instruction	-	-	-	-	-	-	-	3,997	-	-
Support services	6,667	514,470	72	-	-	2,500	-	-	-	-
Noninstructional services	8,749,639	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	174	-	-	1,850	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	812,119	-	23,236,436	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,568,599	514,470	23,236,508	1,850	-	2,500	-	3,997	-	-
Excess (deficiency) of receipts over disbursements	(117,545)	161,803	(3,181,503)	210,400	-	(2,250)	-	1,003	885	250,000
Other financing sources (uses):										
Transfers in	-	1,000,000	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	1,000,000	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(117,545)	1,161,803	(3,181,503)	210,400	-	(2,250)	-	1,003	885	250,000
Cash and investments - ending	\$ 1,702,849	\$ (1,164,654)	\$ 252,257	\$ 1,181,024	\$ 3,924	\$ 19,363	\$ 10	\$ 1,003	\$ 885	\$ 250,000

SCHOOL CITY OF HAMMOND
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	School Library					Pta Donations				
	Printed Material	Safe School Haven	Lilly Grant	Spec Ed Super Games	Target Field Trip Lincoln	Clark Mh Girls In Stem	Principal Luncheon	Memory Of Laurel Clinton	Elementary Donations	Bp Stem Grant 20 21
Cash and investments - beginning	\$ 2,709	\$ 43	\$ 330,524	\$ 19,394	\$ 200	\$ 375	\$ 500	\$ 735	\$ -	\$ 1,152
Receipts:										
Local sources	-	-	-	-	-	-	-	-	288	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	288	-
Disbursements:										
Instruction	210	-	-	333	-	-	-	-	-	-
Support services	-	-	320,139	-	-	-	-	-	288	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	9,643	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	210	-	329,782	333	-	-	-	-	288	-
Excess (deficiency) of receipts over disbursements	(210)	-	(329,782)	(333)	-	-	-	-	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(210)	-	(329,782)	(333)	-	-	-	-	-	-
Cash and investments - ending	\$ 2,499	\$ 43	\$ 742	\$ 19,061	\$ 200	\$ 375	\$ 500	\$ 735	\$ -	\$ 1,152

SCHOOL CITY OF HAMMOND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	2021 Sch Teacher Retreat Donation	Diversity Equity And Inclusion	Acorn Grant	Back To School Event Donations	Acorn Grant 2022 2023	Mckinney Vento Donation	Donations	Headstart Donations	Instructional Support 1	RTI Professional Development
Cash and investments - beginning	\$ 2	\$ 1,543	\$ 508	\$ -	\$ -	\$ -	\$ 5,242	\$ 3,777	\$ 420,008	\$ 1,375
Receipts:										
Local sources	-	-	-	6,100	9,435	50	-	-	388,051	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	6,100	9,435	50	-	-	388,051	-
Disbursements:										
Instruction	-	-	-	-	8,015	-	-	-	268,999	-
Support services	-	-	-	-	450	-	-	-	43,170	-
Noninstructional services	-	-	-	1,996	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,996	8,465	-	-	-	312,169	-
Excess (deficiency) of receipts over disbursements	-	-	-	4,104	970	50	-	-	75,882	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	4,104	970	50	-	-	75,882	-
Cash and investments - ending	\$ 2	\$ 1,543	\$ 508	\$ 4,104	\$ 970	\$ 50	\$ 5,242	\$ 3,777	\$ 495,890	\$ 1,375

SCHOOL CITY OF HAMMOND
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	Adult And Continuing Education	Science Awards	Chess Club Activities	Expanded Studies Program	2019 Original Towns Grant Mort	Carpentry Comp Sup Grant-Skillsusa	Indiana Humanities Grant	Fuel Up To Play 60	Robotics	Jr. Robotics
Cash and investments - beginning	\$ 122,907	\$ 14,026	\$ 8,943	\$ 39,346	\$ 940	\$ -	\$ -	\$ -	\$ 134,205	\$ 18,717
Receipts:										
Local sources	-	370	-	-	-	-	2,620	4,000	15,600	(14,775)
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	370	-	-	-	-	2,620	4,000	15,600	(14,775)
Disbursements:										
Instruction	-	480	1,039	-	-	-	2,422	-	18,296	43
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	480	1,039	-	-	-	2,422	-	18,296	43
Excess (deficiency) of receipts over disbursements	-	(110)	(1,039)	-	-	-	198	4,000	(2,696)	(14,818)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(110)	(1,039)	-	-	-	198	4,000	(2,696)	(14,818)
Cash and investments - ending	\$ 122,907	\$ 13,916	\$ 7,904	\$ 39,346	\$ 940	\$ -	\$ 198	\$ 4,000	\$ 131,509	\$ 3,899

SCHOOL CITY OF HAMMOND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Survive Alive	PLTW Competitions	Dairy Op Grant	Action For Healthy Kids Grant	Mentoring Opportunity Program	Indiana Toll Road School Food Rel	Kings Hawaiian Donation	Active Teachers Grant Morton Hs	The Fuel Up To Play 60 Hometown Gra	Univ II Share Table Pilot Program
Cash and investments - beginning	\$ 1,036	\$ 193	\$ -	\$ -	\$ 1,766	\$ 7,342	\$ 5,013	\$ 11	\$ 3,852	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	1,600
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	1,600
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	7,342	1,966	-	3,533	1,600
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	7,342	1,966	-	3,533	1,600
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(7,342)	(1,966)	-	(3,533)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(7,342)	(1,966)	-	(3,533)	-
Cash and investments - ending	\$ 1,036	\$ 193	\$ -	\$ -	\$ 1,766	\$ -	\$ 3,047	\$ 11	\$ 319	\$ -

SCHOOL CITY OF HAMMOND
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	Adult Education Combo	Scholarship And Awards	Hammond Comm Corp Grant 2022	Isti Awards	Hammond Comm Corp Grant 2023	Dual Language Immersion Grant	Career Navigation And Coaching Sys	Formative Assessment	Special Education Excess Costs	Education Technology
Cash and investments - beginning	\$ 63,174	\$ 4,702	\$ 605	\$ 2,500	\$ -	\$ (10,714)	\$ (1,173)	\$ 9,801	\$ 72,751	\$ -
Receipts:										
Local sources	4,738	2,500	230	-	35,888	-	-	-	-	-
State sources	-	-	-	-	-	16,977	-	129,240	62,570	-
Federal sources	131,603	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	136,341	2,500	230	-	35,888	16,977	-	129,240	62,570	-
Disbursements:										
Instruction	141,781	1,572	835	-	2,869	5,954	-	-	170,736	-
Support services	4,901	-	-	2,468	-	-	-	139,041	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	146,682	1,572	835	2,468	2,869	5,954	-	139,041	170,736	-
Excess (deficiency) of receipts over disbursements	(10,341)	928	(605)	(2,468)	33,019	11,023	-	(9,801)	(108,166)	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,341)	928	(605)	(2,468)	33,019	11,023	-	(9,801)	(108,166)	-
Cash and investments - ending	\$ 52,833	\$ 5,630	\$ -	\$ 32	\$ 33,019	\$ 309	\$ (1,173)	\$ -	\$ (35,415)	\$ -

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

	In Youth Tobacco	Medicaid Reimbursement	Secured Sch Safety Grant	Stem Acceleration Program Grant	Stem Prime Math Transition Grant	Extra Curricular Reimbursement	Early Intervention Grant 2021-22	Professional Development 04-05 to 06-07	Non-English Speaking Prog 2020-21	Non English Speaking Prog 2021 22
Cash and investments - beginning	\$ -	\$ 12,360	\$ -	\$ (69,000)	\$ (768)	\$ (35,071)	\$ -	\$ 9,865	\$ -	\$ 280,253
Receipts:										
Local sources	-	-	-	-	-	38,406	-	-	-	-
State sources	500	55,291	-	-	-	-	-	-	-	-
Federal sources	-	-	80,318	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	500	55,291	80,318	-	-	38,406	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	153,653
Support services	-	-	80,318	-	-	7,050	-	-	-	56,737
Noninstructional services	-	-	-	-	-	28,838	-	-	-	40,746
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	21,225
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	7,892
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	80,318	-	-	35,888	-	-	-	280,253
Excess (deficiency) of receipts over disbursements	500	55,291	-	-	-	2,518	-	-	-	(280,253)
Other financing sources (uses):										
Transfers in	-	3,729	-	-	-	-	-	-	-	-
Transfers out	-	(52,532)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(48,803)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	500	6,488	-	-	-	2,518	-	-	-	(280,253)
Cash and investments - ending	\$ 500	\$ 18,848	\$ -	\$ (69,000)	\$ (768)	\$ (32,553)	\$ -	\$ 9,865	\$ -	\$ -

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

	Non English Speaking Prog 2022 23	School Technology	Tech Plan Buddy	Career And Tech Educ Cte	Performance Based Awards	High Ability Students	State Connectivity Grant	Project Lead The Way	Educational Technology Program	2022 Sch And Partnership Grant
Cash and investments - beginning	\$ -	\$ 3,955	\$ 406,747	\$ 14,811	\$ (143)	\$ 63,308	\$ 15,704	\$ 93,239	\$ (674)	\$ (808)
Receipts:										
Local sources	-	-	-	-	-	-	-	11,100	-	4,720
State sources	554,377	-	24,836	1,742	408,267	80,019	3,804	-	16,000	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	554,377	-	24,836	1,742	408,267	80,019	3,804	11,100	16,000	4,720
Disbursements:										
Instruction	235,939	-	-	-	412,606	72,780	-	24,466	-	-
Support services	147,087	-	-	-	-	-	-	4,350	15,326	3,912
Noninstructional services	42,996	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	426,022	-	-	-	412,606	72,780	-	28,816	15,326	3,912
Excess (deficiency) of receipts over disbursements	128,355	-	24,836	1,742	(4,339)	7,239	3,804	(17,716)	674	808
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	128,355	-	24,836	1,742	(4,339)	7,239	3,804	(17,716)	674	808
Cash and investments - ending	\$ 128,355	\$ 3,955	\$ 431,583	\$ 16,553	\$ (4,482)	\$ 70,547	\$ 19,508	\$ 75,523	\$ -	\$ -

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

	Summer Of Learning Grant	Professional Development	Title I 2020-21	Title I 2021 22	Title I 2022 23	McKinney- Vento Education 20- 21	Homeless Assistance Grants 21 22	Homeless Assistance Grants 22 23	Idea Special Ed Grant Fy 18-20	Idea Special Ed Grant Fy 19 21
Cash and investments - beginning	\$ -	\$ 26,309	\$ -	\$ (389,296)	\$ -	\$ (7,958)	\$ (28,320)	\$ -	\$ -	\$ (377)
Receipts:										
Local sources	-	-	-	-	-	-	471	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	2,889,324	3,719,244	-	33,237	30,893	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	2,889,324	3,719,244	-	33,708	30,893	-	-
Disbursements:										
Instruction	-	-	-	1,590,360	2,656,412	-	9,847	32,661	-	-
Support services	17,450	-	-	702,514	1,152,099	-	(6,151)	-	-	-
Noninstructional services	-	-	-	71,295	156,333	-	332	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	135,859	-	-	1,360	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	17,450	-	-	2,500,028	3,964,844	-	5,388	32,661	-	-
Excess (deficiency) of receipts over disbursements	(17,450)	-	-	389,296	(245,600)	-	28,320	(1,768)	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,450)	-	-	389,296	(245,600)	-	28,320	(1,768)	-	-
Cash and investments - ending	\$ (17,450)	\$ 26,309	\$ -	\$ -	\$ (245,600)	\$ (7,958)	\$ -	\$ (1,768)	\$ -	\$ (377)

SCHOOL CITY OF HAMMOND
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Idea Special Ed Grant Fy 20 22	Idea Special Ed Grant Fy 21 23	Special Ed Pre-School 2018-20	FY 2021 Special Ed PreSchool	PI 99 457 Preschool Handicap	Adult Basic Education 2021 22	Student Support Title Iv	2020-2021 Perkins Grant	Perkins Cte Covid-19 Assistance Gr
Cash and investments - beginning	\$ (191,382)	\$ -	\$ -	\$ (14,404)	\$ (21,183)	\$ (58,999)	\$ (4,875)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	221	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,242,773	2,432,486	-	-	104,916	58,999	471,400	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,242,773	2,432,486	-	-	104,916	58,999	471,621	-	-
Disbursements:									
Instruction	546,004	1,447,501	-	(16,702)	85,182	-	214,775	-	-
Support services	400,659	1,041,492	-	-	-	-	169,840	-	-
Noninstructional services	38,010	65,725	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	66,718	-	-	2,298	-	-	13,862	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,051,391	2,554,718	-	(14,404)	85,182	-	398,477	-	-
Excess (deficiency) of receipts over disbursements	191,382	(122,232)	-	14,404	19,734	58,999	73,144	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	191,382	(122,232)	-	14,404	19,734	58,999	73,144	-	-
Cash and investments - ending	\$ -	\$ (122,232)	\$ -	\$ -	\$ (1,449)	\$ -	\$ 68,269	\$ -	\$ -

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

	Perkins Assessment Grant 2020-21	2021 2022 Perkins Grant	2022 2023 Perkins Grant	Perkins Assessment Grant 2021 22	Perkins Assessment Grant 2022 23	Headstart T And T	Headstart 2020 Covid 19	Federal Child Care And Dev Pro 2022	Headstart 2022 T & T	Headstart Covid Response Summer Sch
Cash and investments - beginning	\$ -	\$ (65,110)	\$ -	\$ (7,200)	\$ -	\$ -	\$ -	\$ (161)	\$ -	\$ (53,796)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	289,330	373,677	7,200	8,298	1,008	-	-	-	77,354
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	289,330	373,677	7,200	8,298	1,008	-	-	-	77,354
Disbursements:										
Instruction	-	224,220	461,301	-	8,300	-	-	-	-	22,058
Support services	-	-	-	-	-	3,317	-	-	-	-
Noninstructional services	-	-	-	-	-	294	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	1,500
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	224,220	461,301	-	8,300	3,611	-	-	-	23,558
Excess (deficiency) of receipts over disbursements	-	65,110	(87,624)	7,200	(2)	(2,603)	-	-	-	53,796
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	65,110	(87,624)	7,200	(2)	(2,603)	-	-	-	53,796
Cash and investments - ending	\$ -	\$ -	\$ (87,624)	\$ -	\$ (2)	\$ (2,603)	\$ -	\$ (161)	\$ -	\$ -

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

	Federal Child Care And Dev Pro 2023	Enhance Alt. Ed. Programs	Headstart	Medicaid Reimbursement Federal	Partnerships- CDBG 08/09	Improv Teach Quality Nclb Title li	Title Iia Teacher Leaders Bootcam	Title Iii Language Instruction	Arp Esser Dual Language Program	Excellence In Education
Cash and investments - beginning	\$ (212,347)	\$ (1,182)	\$ -	\$ 405,663	\$ 17,147	\$ (5,692)	\$ -	\$ (7,357)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	64,944	-	6,141	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	1,476,965	13,432	369,540	165,274	-	354,742	3,710	237,555	20,000	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,476,965	13,432	369,540	230,218	-	360,883	3,710	237,555	20,000	-
Disbursements:										
Instruction	947,739	-	507,145	84,252	-	-	-	16,654	20,000	-
Support services	217,334	12,123	109,753	59,275	-	356,924	3,710	223,876	-	164,762
Noninstructional services	6,026	127	891	-	-	-	-	4,861	-	-
Facilities acquisition and construction	93,519	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	22,647	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,264,618	12,250	617,789	143,527	-	379,571	3,710	245,391	20,000	164,762
Excess (deficiency) of receipts over disbursements	212,347	1,182	(248,249)	86,691	-	(18,688)	-	(7,836)	-	(164,762)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	212,347	1,182	(248,249)	86,691	-	(18,688)	-	(7,836)	-	(164,762)
Cash and investments - ending	\$ -	\$ -	\$ (248,249)	\$ 492,354	\$ 17,147	\$ (24,380)	\$ -	\$ (15,193)	\$ -	\$ (164,762)

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

	Homeless Children And Youth Arpa E	Fy 2022 Idea Arp 611	Perkins Summer 2021 Bridge Grant	Esser iii	Esser li	Geerf Govs Emergency Educ Relief	Federal Stimulus 18003 Educ Stab R	Ucan Esser Hammond Central
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (474,044)	\$ (143,298)	\$ (25,005)	\$ (33,727)	\$ -
Receipts:								
Local sources	-	-	-	-	-	92	1,545	-
State sources	-	-	-	-	-	-	-	-
Federal sources	7,112	497,192	-	9,946,012	8,712,359	45,899	509,415	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	7,112	497,192	-	9,946,012	8,712,359	45,991	510,960	-
Disbursements:								
Instruction	7,801	175,667	-	3,729,323	4,603,025	(725)	275,795	-
Support services	-	344,947	-	592,013	3,327,604	4,821	52,052	6,851
Noninstructional services	-	3,383	-	42,620	353,472	-	39,038	-
Facilities acquisition and construction	-	-	-	5,089,932	228,372	-	21,858	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	324,814	348,612	16,890	88,490	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	7,801	523,997	-	9,778,702	8,861,085	20,986	477,233	6,851
Excess (deficiency) of receipts over disbursements	(689)	(26,805)	-	167,310	(148,726)	25,005	33,727	(6,851)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(689)	(26,805)	-	167,310	(148,726)	25,005	33,727	(6,851)
Cash and investments - ending	\$ (689)	\$ (26,805)	\$ -	\$ (306,734)	\$ (292,024)	\$ -	\$ -	\$ (6,851)

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

	Ucan Esser Morton High	Prepaid Lunch	Payroll Deductions	Retiree Vision Insurance	Life Insurance Employee Loa	Life Lock Ee Fmla Or Ee Loa	Totals
Cash and investments - beginning	\$ -	\$ 15,119	\$ 177,517	\$ 1,047	\$ 4,162	\$ 185	\$ 22,719,820
Receipts:							
Local sources	-	203,924	2,542	-	-	-	72,668,713
State sources	-	-	-	-	-	-	92,423,356
Federal sources	-	-	-	-	-	-	43,474,515
Temporary loans	-	-	-	-	-	-	10,000,000
Interfund loans	-	-	-	-	-	-	1,492,500
Other receipts	-	-	87,095,693	-	-	-	87,096,028
Total receipts	-	203,924	87,098,235	-	-	-	307,155,112
Disbursements:							
Instruction	-	-	-	-	-	-	76,580,593
Support services	3,986	-	-	-	-	-	68,684,248
Noninstructional services	-	201,360	-	-	-	-	10,713,227
Facilities acquisition and construction	-	-	-	-	-	-	6,317,100
Debt services	-	-	-	-	-	-	31,119,615
Nonprogrammed charges	-	-	87,125,510	-	-	-	112,213,150
Interfund loans	-	-	-	-	-	-	1,492,500
Total disbursements	3,986	201,360	87,125,510	-	-	-	307,120,433
Excess (deficiency) of receipts over disbursements	(3,986)	2,564	(27,275)	-	-	-	34,679
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	14,602,026
Transfers out	-	-	-	-	-	-	(14,602,026)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,986)	2,564	(27,275)	-	-	-	34,679
Cash and investments - ending	\$ (3,986)	\$ 17,683	\$ 150,242	\$ 1,047	\$ 4,162	\$ 185	\$ 22,754,499

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SCHOOL CITY OF HAMMOND
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,247,528</u>	<u>\$ 2,621,749</u>

SCHOOL CITY OF HAMMOND
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Hammond Multi-School Building Corporation	Capital Projects/Improv c2014-ref2004	\$ 4,000,000	7/15/2005	7/15/2031
Hammond Multi-School Building Corporation	First Mortgage Bonds Series 2021 A	925,000	12/30/2021	12/30/2028
Hammond Multi-School Building Corporation	2018 Capital Referendum	8,174,200	1/15/2019	1/15/2039
Hammond Multi-School Building Corporation	1st Mortgage Refunding Bond Series 2019	319,500	6/30/2020	12/30/2029
Hammond Multi-School Building Corporation	First Mortgage Bonds Series 2021 B	925,000	12/30/2021	12/30/2028
Hammond Multi-School Building Corporation	Capital Projects/Improv Series 2012	1,610,000	1/15/2013	1/15/2027
Hammond Multi-School Building Corporation	Capital Projects/Improv Series 2018	<u>5,256,000</u>	1/15/2019	1/15/2027
Total governmental activities		<u>21,209,700</u>		
Total of annual lease payments		<u>\$ 21,209,700</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	GO Bonds	\$ 6,800,000	\$ 635,000
Notes and Loans Payable	Common School Loan	9,473,457	1,847,071
Tax Anticipation Warrants	Operating Cash Flow	<u>10,000,000</u>	<u>10,000,000</u>
Total governmental activities		<u>26,273,457</u>	<u>12,482,071</u>
Totals		<u>\$ 26,273,457</u>	<u>\$ 12,482,071</u>

SCHOOL CITY OF HAMMOND
 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	\$ 26,137,660
Infrastructure	15,277
Buildings	388,699,792
Improvements other than buildings	6,663,565
Machinery, equipment, and vehicles	<u>18,021,427</u>
Total governmental activities	<u>439,537,721</u>
Total capital assets	<u>\$ 439,537,721</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/>.