

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

FINANCIAL STATEMENT AUDIT REPORT
OF

METROPOLITAN SCHOOL DISTRICT
OF LAWRENCE TOWNSHIP
MARION COUNTY, INDIANA

July 1, 2017 to June 30, 2019



FILED
03/16/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Michael D. Shreves	07-01-17 to 06-30-20
Superintendent of Schools	Dr. Shawn A. Smith	07-01-17 to 06-30-20
President of the School Board	Reginald McGregor	01-01-17 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT
OF LAWRENCE TOWNSHIP, MARION COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Metropolitan School District of Lawrence Township (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2017 to June 30, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

INDEPENDENT AUDITOR'S REPORT
(Continued)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2017 to June 30, 2019.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2017 to June 30, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters


Other Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. 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, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 10, 2020, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.


Paul D. Joyce, CPA
State Examiner

March 10, 2020

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

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METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2018 and 2019

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-17	Receipts	Disbursements		06-30-18	Receipts	Disbursements		
General	\$ 8,313,305	\$ 111,763,766	\$ 111,355,338	\$ 970	\$ 8,722,703	\$ 55,869,624	\$ 54,540,980	\$ (10,051,347)	\$ -
Education	-	-	-	-	-	55,587,449	54,434,297	4,892,582	6,045,734
Debt Service	2,607,432	19,071,836	19,477,699	-	2,201,569	18,894,444	19,298,344	-	1,797,669
Retirement/Severance Bond Debt Service	67,255	2,383,021	1,970,117	-	480,159	1,349,183	1,687,606	-	141,736
Operations	-	-	-	-	-	13,775,421	18,800,113	12,745,723	7,721,031
Capital Projects	80,967	11,957,662	11,216,283	1,370	823,716	5,528,339	4,660,369	(1,691,686)	-
School Transportation	2,097,036	11,013,777	9,395,937	4,854	3,719,730	5,309,202	4,387,932	(4,641,000)	-
School Bus Replacement	509,123	1,470,220	851,541	-	1,127,802	950,835	-	(2,078,637)	-
Local Rainy Day	4,499,214	-	-	-	4,499,214	-	-	593,849	5,093,063
Retirement/Severance Bond	1,358,683	-	312,387	-	1,046,296	-	246,075	-	800,221
CV Project GO Bond 2012	15,684	-	14,250	-	1,434	-	1,434	-	-
GO Bond 2014	6,177	-	-	-	6,177	-	6,177	-	-
CV Phase III	300,106	-	107,236	-	192,870	-	192,870	-	-
Roof/Equipment Upgrades	2,930	-	-	-	2,930	-	-	-	2,930
2016A-1 LN Exterior Renovation	952,975	2,100	955,075	-	-	-	-	-	-
2016A-2 LN Exterior Renovation	413,257	1,331	405,908	-	8,680	205	8,885	-	-
2016B-1 LN Exterior Renovation	1,780,845	9,298	1,536,436	-	253,707	5,787	259,494	-	-
2016B-2 LN Exterior Renovation	634,411	2,870	605,277	-	32,004	825	32,829	-	-
2016C MCIT Renovation	1,271,426	8,389	859,609	-	420,206	9,569	422,315	-	7,460
2016D MEC Renovation	2,548,267	48,801	2,543,546	-	53,522	2,186	55,708	-	-
LC Auditorium QZAB	1,877,840	-	1,290,377	-	587,463	-	398,101	-	189,362
HH 2017 Renovations	9,456,944	83,313	5,623,067	-	3,917,190	30,291	3,028,218	-	919,263
IC 2017 Renovations	4,685,893	26,932	3,198,047	-	1,514,778	29,552	1,206,943	735,766	1,073,153
ST 2017 Renovations	5,255,580	21,638	4,729,116	-	548,102	2,286	550,388	-	-
LN Auditorium QZAB	-	-	1,236,637	1,993,820	757,183	-	542,520	-	214,663
2018 GO Bond	-	2,378	427,805	4,003,742	3,578,315	54,571	3,274,012	(735,766)	(376,892)
HS Track & Field Turf	-	-	-	-	-	-	256,965	5,169,903	4,912,938
Transportation Remodel	-	-	-	-	-	-	92,821	-	(92,821)
HS Renovations	-	-	-	-	-	-	1,102,605	-	(1,102,605)
Sunnyside Renovations	-	-	-	-	-	-	423,349	-	(423,349)
ABE Renovations	-	-	-	-	-	-	561,238	-	(561,238)
School Lunch	8,698,129	9,753,755	11,193,190	-	7,258,694	11,083,469	10,035,834	-	8,306,329
Curricular Materials Rental	1,183,839	2,112,912	1,902,223	-	1,394,528	2,398,316	3,966,730	-	(173,886)
Self-Insurance	6,160,916	18,449,980	19,853,930	-	4,756,966	19,242,506	20,281,763	-	3,717,709
Levy Excess	-	302,954	-	-	302,954	-	-	-	302,954
Child Care Program	(57,094)	1,719,909	1,676,054	-	(13,239)	1,608,495	1,450,004	-	145,252
School Library Printed Material	18,890	48,960	36,219	-	31,631	50,704	28,212	(54,123)	-
Early Intervention Grant 16/17	71,452	-	71,452	-	-	-	-	-	-
Early Literacy Intervention	28,286	-	-	-	28,286	-	-	(28,286)	-
Early Intervention Grant 17/18	-	70,628	53,582	-	17,046	-	17,046	-	-
Counseling Development Fund	-	15,000	8,736	-	6,264	-	6,264	-	-
Student Life CTR Support	(1,123)	4,837	4,792	-	(1,078)	5,703	5,280	-	(655)
United Way Harrison Hill	(5,494)	80,547	51,084	-	23,969	-	23,969	-	-
Colts Fuel Up to Play 60	3,172	-	2,889	-	283	-	-	-	283
Ed Martin Automotive Careers	12,262	75,000	32,006	-	55,256	75,000	69,309	-	60,947
Side by Side Camp	4,000	-	4,000	-	-	-	-	-	-
LC Library Grant	700	-	-	-	700	12,500	12,358	-	842
Communities in Schools Grant	-	51,250	35,001	-	16,249	21,250	37,499	-	-
LN Library Grant	599	12,500	8,808	-	4,291	12,500	15,118	-	1,673
Foundation Salaries	(12,760)	218,562	222,356	-	(16,554)	212,130	212,948	-	(17,372)
Legacy Foundation LTF	-	12,472	12,472	-	-	19,545	19,545	-	-
Instructional Support	36,018	21,578	19,634	-	37,962	11,578	22,745	-	26,795
FG Summer Immersion	7,981	17,287	13,308	-	11,960	28,556	10,937	-	29,579
Lumina/AAEA	2,608	-	2,072	-	536	-	-	-	536

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
Local Adult, Alternative, and Continuing Education	(406,151)	-	-	-	(406,151)	-	-	406,151	-
MAC Jr	(1,068)	10,887	10,566	-	(747)	2,258	3,546	2,035	-
Preschool of the Arts	35,282	3,363,634	3,246,728	-	152,188	3,594,146	3,533,023	-	213,311
ABE Scholarship Fund	21,784	2,500	5,000	-	19,284	-	5,000	-	14,284
Teacher of the Year 2019	-	-	-	-	-	-	1,680	-	(1,680)
Luther Scholarship Fund	3,786	-	1,000	-	2,786	-	2,000	-	786
Mac Jr. Fund 2241	-	-	-	-	-	7,359	5,598	(2,035)	(274)
Miscellaneous Programs	34,507	116,784	137,453	-	13,838	106,698	106,603	-	13,933
Communities in Schools Oversight	-	-	14,274	-	(14,274)	81,250	49,836	-	17,140
Accelerated Preschool Prog	-	-	-	-	-	48,702	-	-	48,702
Autism Advocates Fund	2,880	-	1,223	-	1,657	-	156	-	1,501
Lilly #2017 0406 Implementation	-	1,527,400	6,365	-	1,521,035	32,342	518,977	-	1,034,400
Wellness Policy	49,952	-	427	-	49,525	-	433	-	49,092
SME Grant / Prime 12/15	4,760	-	2,250	-	2,510	-	1,507	-	1,003
PBIS Initiative	171,497	-	150,586	-	20,911	-	20,911	-	-
Employee Criminal History	(4,733)	-	99	-	(4,832)	-	-	4,832	-
Food Service Catering	25,203	6,406	861	-	30,748	1,642	3,471	-	28,919
Strategic Planning	100,407	89,602	106,192	-	83,817	90,386	134,331	-	39,872
EPA Grant /Oaklandon	2,068	-	1,990	-	78	-	-	-	78
Lilly Endowment 2017	23,144	-	23,144	-	-	-	-	-	-
Professional Dev 9/10	200	-	200	-	-	-	-	-	-
Formative Assessment	-	190,420	190,420	-	-	186,018	186,018	-	-
Indiana Preschool Grants	-	-	-	-	-	77,074	80,740	-	(3,666)
Dual Language Immersion-Skiles	-	13,565	49,999	-	(36,434)	77,089	49,997	-	(9,342)
1900 Alt ED Form 09	-	-	-	-	-	-	32,942	54,123	21,181
Big Fund 1935 Form 09	-	-	-	-	-	-	-	28,286	28,286
Early Intervention Grant 18/19	-	-	-	-	-	62,260	58,799	-	3,461
High Ability 18/19	-	-	-	-	-	102,407	62,444	-	39,963
High Ability 16/17	10,527	-	10,527	-	-	-	-	-	-
High Ability 17/18	-	96,017	67,236	-	28,781	-	28,781	-	-
Computer Consortium/Ed Tech Advance	-	-	-	-	-	1,527,450	1,527,440	-	10
Common Schl Fnd-Loan #B0110	-	-	-	-	-	-	1,059,498	-	(1,059,498)
Common Schl Fnd-Loan #A2917	-	204,178	204,178	-	-	-	-	-	-
Common Schl Fnd-Loan	-	1,555,425	1,555,425	-	-	-	-	-	-
Common Schl Fnd-Loan #B0013	-	255,326	537,567	-	(282,241)	1,320,874	1,038,633	-	-
Drug Free Communities	-	40,000	967	-	39,033	-	39,033	-	-
Fairbanks Foundation Grant	-	-	-	-	-	512,035	469,359	-	42,676
Medicaid Reimbursement	(3,407)	32,561	46,713	-	(17,559)	57,645	58,498	-	(18,412)
Secured Schools Safety Grant	-	50,000	50,000	-	-	50,000	50,000	-	-
Form 9 Fund 3960	-	-	-	-	-	52,973	53,723	750	-
Cybersecurity 19	-	-	-	-	-	25,000	25,000	-	-
Extra Curricular Clearing Acct	(11,207)	118,478	117,402	-	(10,131)	66,632	56,501	-	-
School Discretionary Fund	78,204	141	78,345	-	-	-	-	-	-
Non-English Speaking Programs	1,373	-	-	-	1,373	-	-	-	1,373
NESP 16/17	65,600	-	65,600	-	-	-	-	-	-
NESP 2017-2018	-	600,438	566,430	-	34,008	-	34,008	-	-
NESP 2018-2019	-	-	-	-	-	690,253	488,620	-	201,633
State Connectivity	3,067	7,770	6,378	-	4,459	-	4,459	-	-
Technology -Erate	691,319	643,127	127,138	-	1,207,308	179,879	695,083	(692,104)	-
Career and Technical Performance Grant	85,355	128,312	76,450	-	137,217	113,097	43,331	-	206,983
Excellence Performance Grant	-	501,445	519,095	-	(17,650)	477,012	456,372	-	2,990
State Connectivity Grant	-	-	-	-	-	7,000	-	-	7,000
E-Rate Fund 3729	-	-	-	-	-	28,422	19,921	692,104	700,605

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
Senator David Ford Technology	-	-	15,000	-	(15,000)	36,558	21,558	-	-
Project Lead the Way	-	-	-	-	-	-	1,000	-	(1,000)
GPD Group	375	2,000	375	-	2,000	2,000	2,000	-	2,000
Stem Acceleration Grant	-	-	236	-	(236)	8,595	8,162	(750)	(553)
2017 Refunding	31,271	-	23,500	-	7,771	-	-	-	7,771
Ice Pilot Grant - Belzer	-	-	-	-	-	236	1,336	-	(1,100)
Title I 2016/2017	(165,063)	684,618	519,555	-	-	-	-	-	-
Title I School Improvement 16/17	(75)	82,320	82,245	-	-	-	-	-	-
Title I 2017/2018	-	2,746,216	3,193,705	-	(447,489)	1,036,599	589,110	-	-
Title I Schl Imprv 17/18	-	219,037	228,827	-	(9,790)	20,963	11,173	-	-
Title I 2018/2019	-	-	-	-	-	2,884,368	3,269,358	-	(384,990)
Title I Schl Imprv 18/19	-	-	-	-	-	48,951	50,001	-	(1,050)
MV Fund 5999	-	-	-	-	-	10,273	13,841	(1,441)	(5,009)
IDEA PartB FY2017 (611)	(278,612)	954,816	693,967	-	(17,763)	201,638	183,875	-	-
IDEA PartB FY2018 (611)	-	2,510,189	3,133,219	-	(623,030)	1,553,244	930,061	-	153
IDEA PartB FY2019 (611)	-	-	-	-	-	3,005,914	3,350,138	-	(344,224)
Spec Ed Preschool FY 2017 (619)	(17,528)	19,928	2,400	-	-	-	-	-	-
Spec Ed Preschool FY 2018 (619)	-	59,099	65,492	-	(6,393)	33,653	24,146	-	3,114
Spec Ed Preschool FY 2019 (619)	-	-	-	-	-	79,594	93,053	-	(13,459)
Title IV 18/20	-	-	-	-	-	149,089	177,076	-	(27,987)
McKinney Vento 16/19	(2,498)	42,673	41,085	-	(910)	42,520	43,051	1,441	-
High CTE Percentage 16-17	(4,611)	55,085	50,474	-	-	-	-	-	-
Health Sciences Reserve 17-18	-	1,287	33,942	-	(32,655)	98,713	66,058	-	-
CTE Summer Expansion 2018	-	1,550	2,835	-	(1,285)	3,990	4,126	-	(1,421)
Perkins 16/17	(22,518)	47,089	24,571	-	-	-	-	-	-
Perkins 17/18	-	198,531	224,475	-	(25,944)	44,162	18,218	-	-
Perkins 18/19	-	-	-	-	-	124,774	200,748	-	(75,974)
21st Century Learning Center	-	-	-	-	-	295,402	300,317	-	(4,915)
Title II, Part A, Supporting Effective Instruction	(1,446)	234,396	233,014	-	(64)	1,279	1,215	-	-
Title II, Part A, 17/18	-	341,116	386,493	-	(45,377)	98,265	170,519	-	(117,631)
Title II, Part A, 18/19	-	-	-	-	-	406,423	478,865	-	(72,442)
Title IIA - 15/16	(1,093)	12,533	11,440	-	-	-	-	-	-
Title III, English Language Acquisition	-	-	-	-	-	267,392	277,510	-	(10,118)
Title III LEP 15/17	-	5,054	5,054	-	-	-	-	-	-
Title III LEP 16/18	(17,056)	92,806	75,750	-	-	3,542	3,542	-	-
Title III LEP 17/19	-	234,320	255,030	-	(20,710)	76,473	55,763	-	-
College Success Grant	1,633	-	-	-	1,633	-	-	-	1,633
School Wellness Grant	(2,140)	3,640	1,500	-	-	-	-	-	-
ST- Proj Learning Tree	2	-	-	-	2	-	-	-	2
HBCU College Tours	-	21,580	24,396	-	(2,816)	15,904	11,478	-	1,610
Misc Clearing Account	(16,097)	204,625	215,823	-	(27,295)	353,642	349,364	-	(23,017)
Foundation Grants	(11,746)	22,378	13,532	-	(2,900)	5,589	6,803	-	(4,114)
FS Prepay Account	-	1,459,986	1,353,728	-	106,258	1,192,075	1,170,094	-	128,239
Health Ins. Cobra	56,553	938,936	931,699	-	63,790	865,749	876,344	-	53,195
PR Clearing	454,357	34,476,954	34,347,972	-	583,339	36,783,628	36,729,670	-	637,297
Lobbying Child Advocate	-	113,975	106,575	-	7,400	99,125	101,713	-	4,812
Musical Instrument Repairs	-	5,278	4,854	-	424	7,482	5,535	-	2,371
Totals	\$ 66,178,742	\$ 245,878,940	\$ 267,596,487	\$ 6,004,756	\$ 50,465,951	\$ 251,617,728	\$ 267,291,242	\$ 5,350,370	\$ 40,142,807

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Federal sources. Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, 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.

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

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description- FE Reviewed and No Changes Needed

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.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Financial Report- FE Reviewed and No Changes Needed

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

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

Contributions- FE Reviewed and No Changes Needed

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- FE Reviewed and No Changes Needed

The Indiana Teachers' Retirement Fund (TRF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. TRF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 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 fund.

TRF is composed of two accounts: Teachers' Pre-1996 and Teachers' 1996. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in Teachers' 1996. Membership in Teachers' Pre-1996 is closed to new entrants. Generally, members hired before 1996 participate in this account and members hired after 1995 participate in Teachers' 1996. Both accounts have two components: the employer-funded defined benefit component and a defined contribution account.

Financial Report- FE Reviewed and No Changes Needed

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

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions- FE Reviewed and No Changes Needed

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) is considered to be an obligation of, and is paid by, the State of Indiana.

Note 7. Establishment of the Education Fund and Operations Fund

State statute (IC 20-40-2-2) required the establishment of an Education fund to be used to pay expenses allocated to student instruction and learning. The balance in the School Corporation's General fund as of December 31, 2018, was required to be transferred to the Education fund on January 1, 2019 (IC 20-40-2-7).

In addition, an Operations fund was required to be established under state statute (IC 20-40-18-1). The fund may be used to carry out capital project plans; pay transportation costs attributable to the transportation of school children; carry out a school bus replacement plan; pay expenses that are allocated to overhead and operational expenditures; provide funds to an art association or a historical society; and establish, maintain, and equip a public playground. The Indiana Codes establishing the Capital Projects fund (IC 20-40-8-6); School Transportation (IC 20-40-6-4); School Bus Replacement (IC 20-40-7-5); Historical fund; Playground fund; and Art fund were repealed effective January 1, 2019. Guidance was provided by the Indiana Department of Education to transfer the balances remaining in these funds as of December 31, 2018, to the Operations fund.

The Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, issued by the Indiana State Board of Accounts, includes the chart of accounts used by school corporations which coincides with the State Board of Education's determined categories in accordance with state statute (IC 20-42.5-3-7).

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. These funds were primarily federal grants, state grants, or private donation funds in which the expenditures were made, but not reimbursed until the following school year. There were also deficit balances in some of the debt funds because expenses were incurred related to the debt issuance prior to receiving the proceeds of the debt.

Note 9. Holding Corporation

The School Corporation has entered into a capital lease with School Building Corp of Lawrence Township (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, 2018 and 2019, totaled \$14,331,000 and \$14,125,000, respectively.

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 10. Other Postemployment Benefits

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

OTHER INFORMATION - UNAUDITED

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

	General	Education	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 8,313,305	\$ -	\$ 2,607,432	\$ 67,255	\$ -	\$ 80,967	\$ 2,097,036	\$ 509,123	\$ 4,499,214	\$ 1,358,683
Receipts:										
Local sources	1,585,189	-	19,071,836	2,383,021	-	11,957,662	11,005,629	1,470,220	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	109,674,526	-	-	-	-	-	-	-	-	-
Federal sources	504,051	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	8,148	-	-	-
Total receipts	111,763,766	-	19,071,836	2,383,021	-	11,957,662	11,013,777	1,470,220	-	-
Disbursements:										
Instruction	81,961,763	-	-	-	-	-	-	-	-	-
Support services	28,662,460	-	-	-	-	9,864,885	9,395,937	851,541	-	312,387
Noninstructional services	727,511	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	1,351,398	-	-	-	-
Debt services	3,604	-	19,477,699	1,970,117	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	111,355,338	-	19,477,699	1,970,117	-	11,216,283	9,395,937	851,541	-	312,387
Excess (deficiency) of receipts over disbursements	408,428	-	(405,863)	412,904	-	741,379	1,617,840	618,679	-	(312,387)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	970	-	-	-	-	1,370	4,854	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	970	-	-	-	-	1,370	4,854	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	409,398	-	(405,863)	412,904	-	742,749	1,622,694	618,679	-	(312,387)
Cash and investments - ending	\$ 8,722,703	\$ -	\$ 2,201,569	\$ 480,159	\$ -	\$ 823,716	\$ 3,719,730	\$ 1,127,802	\$ 4,499,214	\$ 1,046,296

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

	CV Project GO Bond 2012	GO Bond 2014	CV Phase III	Roof/ Equipment Upgrades	2016A-1 LN Exterior Renovation	2016A-2 LN Exterior Renovation	2016B-1 LN Exterior Renovation	2016B-2 LN Exterior Renovation	2016C MCIT Renovation	2016D MEC Renovation
Cash and investments - beginning	\$ 15,684	\$ 6,177	\$ 300,106	\$ 2,930	\$ 952,975	\$ 413,257	\$ 1,780,845	\$ 634,411	\$ 1,271,426	\$ 2,548,267
Receipts:										
Local sources	-	-	-	-	2,100	1,331	9,298	2,870	8,389	48,801
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	2,100	1,331	9,298	2,870	8,389	48,801
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	146,360	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	14,250	-	107,236	-	955,075	405,908	1,536,436	605,277	713,249	2,543,546
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,250	-	107,236	-	955,075	405,908	1,536,436	605,277	859,609	2,543,546
Excess (deficiency) of receipts over disbursements	(14,250)	-	(107,236)	-	(952,975)	(404,577)	(1,527,138)	(602,407)	(851,220)	(2,494,745)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,250)	-	(107,236)	-	(952,975)	(404,577)	(1,527,138)	(602,407)	(851,220)	(2,494,745)
Cash and investments - ending	\$ 1,434	\$ 6,177	\$ 192,870	\$ 2,930	\$ -	\$ 8,680	\$ 253,707	\$ 32,004	\$ 420,206	\$ 53,522

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

	LC Auditorium QZAB	HH 2017 Renovations	IC 2017 Renovations	ST 2017 Renovations	LN Auditorium QZAB	2018 GO Bond	HS Track & Field Turf	Transportation Remodel	HS Renovations	Sunnyside Renovations
Cash and investments - beginning	\$ 1,877,840	\$ 9,456,944	\$ 4,685,893	\$ 5,255,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	70,126	26,932	21,638	-	2,378	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	13,187	-	-	-	-	-	-	-	-
Total receipts	-	83,313	26,932	21,638	-	2,378	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	960,871	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	1,290,377	4,662,196	3,198,047	4,729,116	1,236,637	427,805	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,290,377	5,623,067	3,198,047	4,729,116	1,236,637	427,805	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,290,377)	(5,539,754)	(3,171,115)	(4,707,478)	(1,236,637)	(425,427)	-	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	1,993,820	4,003,742	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	1,993,820	4,003,742	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,290,377)	(5,539,754)	(3,171,115)	(4,707,478)	757,183	3,578,315	-	-	-	-
Cash and investments - ending	\$ 587,463	\$ 3,917,190	\$ 1,514,778	\$ 548,102	\$ 757,183	\$ 3,578,315	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2018

	ABE Renovations	School Lunch	Curricular Materials Rental	Self- Insurance	Levy Excess	Child Care Program	School Library Printed Material	Early Intervention Grant 16/17	Early Literacy Intervention	Early Intervention Grant 17/18
Cash and investments - beginning	\$ -	\$ 8,698,129	\$ 1,183,839	\$ 6,160,916	\$ 302,954	\$ (57,094)	\$ 18,890	\$ 71,452	\$ 28,286	\$ -
Receipts:										
Local sources	-	1,975,268	710,048	18,449,980	-	1,719,909	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	55,706	1,402,864	-	-	-	48,960	-	-	70,628
Federal sources	-	7,722,633	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	148	-	-	-	-	-	-	-	-
Total receipts	-	9,753,755	2,112,912	18,449,980	-	1,719,909	48,960	-	-	70,628
Disbursements:										
Instruction	-	-	-	-	-	1,201,204	36,219	71,452	-	53,582
Support services	-	210,423	1,902,223	-	-	474,850	-	-	-	-
Noninstructional services	-	10,828,824	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	153,943	-	19,853,930	-	-	-	-	-	-
Total disbursements	-	11,193,190	1,902,223	19,853,930	-	1,676,054	36,219	71,452	-	53,582
Excess (deficiency) of receipts over disbursements	-	(1,439,435)	210,689	(1,403,950)	-	43,855	12,741	(71,452)	-	17,046
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,439,435)	210,689	(1,403,950)	-	43,855	12,741	(71,452)	-	17,046
Cash and investments - ending	\$ -	\$ 7,258,694	\$ 1,394,528	\$ 4,756,966	\$ 302,954	\$ (13,239)	\$ 31,631	\$ -	\$ 28,286	\$ 17,046

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2018

	Counseling Development Fund	Student Life CTR Support	United Way Harrison Hill	Colts Fuel Up to Play 60	Ed Martin Automotive Careers	Side by Side Camp	LC Library Grant	Communities in Schools Grant	LN Library Grant	Foundation Salaries
Cash and investments - beginning	\$ -	\$ (1,123)	\$ (5,494)	\$ 3,172	\$ 12,262	\$ 4,000	\$ 700	\$ -	\$ 599	\$ (12,760)
Receipts:										
Local sources	15,000	4,837	80,547	-	75,000	-	-	51,250	12,500	218,562
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	15,000	4,837	80,547	-	75,000	-	-	51,250	12,500	218,562
Disbursements:										
Instruction	-	4,792	51,084	2,889	32,006	4,000	-	35,001	-	-
Support services	8,736	-	-	-	-	-	-	-	8,808	-
Noninstructional services	-	-	-	-	-	-	-	-	-	222,356
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,736	4,792	51,084	2,889	32,006	4,000	-	35,001	8,808	222,356
Excess (deficiency) of receipts over disbursements	6,264	45	29,463	(2,889)	42,994	(4,000)	-	16,249	3,692	(3,794)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,264	45	29,463	(2,889)	42,994	(4,000)	-	16,249	3,692	(3,794)
Cash and investments - ending	\$ 6,264	\$ (1,078)	\$ 23,969	\$ 283	\$ 55,256	\$ -	\$ 700	\$ 16,249	\$ 4,291	\$ (16,554)

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	Legacy Foundation LTF	Instructional Support	FG Summer Immersion	Lumina/ AAEA	Local Adult, Alternative, and Continuing Education	MAC Jr	Preschool of the Arts	ABE Scholarship Fund	Teacher of the Year 2019	Luther Scholarship Fund
Cash and investments - beginning	\$ -	\$ 36,018	\$ 7,981	\$ 2,608	\$ (406,151)	\$ (1,068)	\$ 35,282	\$ 21,784	\$ -	\$ 3,786
Receipts:										
Local sources	12,472	21,578	17,287	-	-	10,887	3,363,634	2,500	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	12,472	21,578	17,287	-	-	10,887	3,363,634	2,500	-	-
Disbursements:										
Instruction	12,472	8,531	13,093	2,072	-	-	2,947,327	-	-	-
Support services	-	8,759	215	-	-	10,566	299,401	-	-	-
Noninstructional services	-	2,344	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	5,000	-	1,000
Total disbursements	12,472	19,634	13,308	2,072	-	10,566	3,246,728	5,000	-	1,000
Excess (deficiency) of receipts over disbursements	-	1,944	3,979	(2,072)	-	321	116,906	(2,500)	-	(1,000)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,944	3,979	(2,072)	-	321	116,906	(2,500)	-	(1,000)
Cash and investments - ending	\$ -	\$ 37,962	\$ 11,960	\$ 536	\$ (406,151)	\$ (747)	\$ 152,188	\$ 19,284	\$ -	\$ 2,786

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	Mad Jr. Fund 2241	Miscellaneous Programs	Communities in Schools Oversight	Accelerated Preschool Prog	Autism Advocates Fund	Lilly #2017 0406 Implementation	Wellness Policy	SME Grant / Prime 12/15	PBIS Initiative	Employee Criminal History
Cash and investments - beginning	\$ -	\$ 34,507	\$ -	\$ -	\$ 2,880	\$ -	\$ 49,952	\$ 4,760	\$ 171,497	\$ (4,733)
Receipts:										
Local sources	-	116,784	-	-	-	1,527,400	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	116,784	-	-	-	1,527,400	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	1,223	-	-	2,250	-	-
Support services	-	137,453	14,274	-	-	6,365	-	-	150,586	99
Noninstructional services	-	-	-	-	-	-	427	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	137,453	14,274	-	1,223	6,365	427	2,250	150,586	99
Excess (deficiency) of receipts over disbursements	-	(20,669)	(14,274)	-	(1,223)	1,521,035	(427)	(2,250)	(150,586)	(99)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(20,669)	(14,274)	-	(1,223)	1,521,035	(427)	(2,250)	(150,586)	(99)
Cash and investments - ending	\$ -	\$ 13,838	\$ (14,274)	\$ -	\$ 1,657	\$ 1,521,035	\$ 49,525	\$ 2,510	\$ 20,911	\$ (4,832)

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	Food Service Catering	Strategic Planning	EPA Grant / Oaklandon	Lilly Endowment 2017	Professional Dev 9/10	Formative Assessment	Indiana Preschool Grants	Dual Language Immersion- Skiles	1900 Alt ED Form 09	Big Fund 1935 Form 09
Cash and investments - beginning	\$ 25,203	\$ 100,407	\$ 2,068	\$ 23,144	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	6,406	89,602	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	190,420	-	13,565	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	6,406	89,602	-	-	-	190,420	-	13,565	-	-
Disbursements:										
Instruction	-	-	1,990	-	-	-	-	49,999	-	-
Support services	-	106,192	-	23,144	200	190,420	-	-	-	-
Noninstructional services	861	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	861	106,192	1,990	23,144	200	190,420	-	49,999	-	-
Excess (deficiency) of receipts over disbursements	5,545	(16,590)	(1,990)	(23,144)	(200)	-	-	(36,434)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,545	(16,590)	(1,990)	(23,144)	(200)	-	-	(36,434)	-	-
Cash and investments - ending	\$ 30,748	\$ 83,817	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ (36,434)	\$ -	\$ -

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	Early Intervention Grant 18/19	High Ability 18/19	High Ability 16/17	High Ability 17/18	Computer Consortium/ Ed Tech Advance	Common Schl Fnd-Loan #B0110	Common Schl Fnd-Loan #A2917	Common Schl Fnd-Loan	Common Schl Fnd-Loan #B0013	Drug Free Communities
Cash and investments - beginning	\$ -	\$ -	\$ 10,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	96,017	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	40,000
Temporary loans	-	-	-	-	-	-	204,178	1,555,425	255,326	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	96,017	-	-	204,178	1,555,425	255,326	40,000
Disbursements:										
Instruction	-	-	10,527	67,236	-	-	-	-	-	-
Support services	-	-	-	-	-	-	204,178	1,555,425	537,567	967
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	10,527	67,236	-	-	204,178	1,555,425	537,567	967
Excess (deficiency) of receipts over disbursements	-	-	(10,527)	28,781	-	-	-	-	(282,241)	39,033
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(10,527)	28,781	-	-	-	-	(282,241)	39,033
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 28,781	\$ -	\$ -	\$ -	\$ -	\$ (282,241)	\$ 39,033

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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	Fairbanks Foundation Grant	Medicaid Reimbursement	Secured Schools Safety Grant	Form 9 Fund 3960	Cybersecurity 19	Extra Curricular Clearing Acct	School Discretionary Fund	Non-English Speaking Programs	NESP 16/17	NESP 2017/2018
Cash and investments - beginning	\$ -	\$ (3,407)	\$ -	\$ -	\$ -	\$ (11,207)	\$ 78,204	\$ 1,373	\$ 65,600	\$ -
Receipts:										
Local sources	-	-	-	-	-	118,478	141	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	50,000	-	-	-	-	-	-	600,438
Federal sources	-	32,561	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	32,561	50,000	-	-	118,478	141	-	-	600,438
Disbursements:										
Instruction	-	46,713	-	-	-	64,948	-	-	65,600	566,430
Support services	-	-	50,000	-	-	52,454	73,924	-	-	-
Noninstructional services	-	-	-	-	-	-	4,421	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	46,713	50,000	-	-	117,402	78,345	-	65,600	566,430
Excess (deficiency) of receipts over disbursements	-	(14,152)	-	-	-	1,076	(78,204)	-	(65,600)	34,008
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(14,152)	-	-	-	1,076	(78,204)	-	(65,600)	34,008
Cash and investments - ending	\$ -	\$ (17,559)	\$ -	\$ -	\$ -	\$ (10,131)	\$ -	\$ 1,373	\$ -	\$ 34,008

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	NESP 2018/2019	State Connectivity	Technology -Erate	Career and Technical Performance Grant	Excellence Performance Grant	State Connectivity Grant	E-Rate Fund 3729	Senator David Ford Technology	Project Lead the Way	GPD Group
Cash and investments - beginning	\$ -	\$ 3,067	\$ 691,319	\$ 85,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	2,000
State sources	-	7,770	-	128,312	501,445	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	643,127	-	-	-	-	-	-	-
Total receipts	-	7,770	643,127	128,312	501,445	-	-	-	-	2,000
Disbursements:										
Instruction	-	-	-	76,450	519,095	-	-	-	-	375
Support services	-	6,378	127,138	-	-	-	-	15,000	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	6,378	127,138	76,450	519,095	-	-	15,000	-	375
Excess (deficiency) of receipts over disbursements	-	1,392	515,989	51,862	(17,650)	-	-	(15,000)	-	1,625
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,392	515,989	51,862	(17,650)	-	-	(15,000)	-	1,625
Cash and investments - ending	\$ -	\$ 4,459	\$ 1,207,308	\$ 137,217	\$ (17,650)	\$ -	\$ -	\$ (15,000)	\$ -	\$ 2,000

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	Stem Acceleration Grant	2017 Refunding	Ice Pilot Grant - Belzer	Title I 2016/2017	Title I School Improvement 16/17	Title I 2017/2018	Title I Schl Imprv 17/18	Title I 2018/2019	Title I Schl Imprv 18/19
Cash and investments - beginning	\$ -	\$ 31,271	\$ -	\$ (165,063)	\$ (75)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	684,618	82,320	2,746,216	219,037	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	684,618	82,320	2,746,216	219,037	-	-
Disbursements:									
Instruction	236	-	-	278,422	3,519	1,100,544	51,601	-	-
Support services	-	-	-	139,659	75,433	1,846,130	177,226	-	-
Noninstructional services	-	-	-	6,704	3,293	237,674	-	-	-
Facilities acquisition and construction	-	23,500	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	94,770	-	9,357	-	-	-
Total disbursements	236	23,500	-	519,555	82,245	3,193,705	228,827	-	-
Excess (deficiency) of receipts over disbursements	(236)	(23,500)	-	165,063	75	(447,489)	(9,790)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(236)	(23,500)	-	165,063	75	(447,489)	(9,790)	-	-
Cash and investments - ending	\$ (236)	\$ 7,771	\$ -	\$ -	\$ -	\$ (447,489)	\$ (9,790)	\$ -	\$ -

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	MV Fund 5999	IDEA PartB FY2017 (611)	IDEA PartB FY2018 (611)	IDEA PartB FY2019 (611)	Spec Ed Preschool FY 2017 (619)	Spec Ed Preschool FY 2018 (619)	Spec Ed Preschool FY 2019 (619)	Title IV 18/20	McKinney Vento 16/19
Cash and investments - beginning	\$ -	\$ (278,612)	\$ -	\$ -	\$ (17,528)	\$ -	\$ -	\$ -	\$ (2,498)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	954,816	2,510,189	-	19,928	59,099	-	-	42,673
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	954,816	2,510,189	-	19,928	59,099	-	-	42,673
Disbursements:									
Instruction	-	693,967	3,133,219	-	2,400	65,492	-	-	-
Support services	-	-	-	-	-	-	-	-	41,085
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	693,967	3,133,219	-	2,400	65,492	-	-	41,085
Excess (deficiency) of receipts over disbursements	-	260,849	(623,030)	-	17,528	(6,393)	-	-	1,588
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	260,849	(623,030)	-	17,528	(6,393)	-	-	1,588
Cash and investments - ending	\$ -	\$ (17,763)	\$ (623,030)	\$ -	\$ -	\$ (6,393)	\$ -	\$ -	\$ (910)

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 INVESTMENT BALANCES - REGULATORY BASIS
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	High CTE Percentage 16-17	Health Sciences Reserve 17-18	CTE Summer Expansion 2018	Perkins 16/17	Perkins 17/18	Perkins 18/19	21st Century Learning Center	Title II, Part A, Supporting Effective Instruction	Title II, Part A, 17/18
Cash and investments - beginning	\$ (4,611)	\$ -	\$ -	\$ (22,518)	\$ -	\$ -	\$ -	\$ (1,446)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	280
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	55,085	1,287	1,550	47,089	198,531	-	-	234,396	340,836
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	55,085	1,287	1,550	47,089	198,531	-	-	234,396	341,116
Disbursements:									
Instruction	43,349	33,942	2,835	24,571	213,041	-	-	-	-
Support services	-	-	-	-	-	-	-	223,861	386,493
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	7,125	-	-	-	11,434	-	-	9,153	-
Total disbursements	50,474	33,942	2,835	24,571	224,475	-	-	233,014	386,493
Excess (deficiency) of receipts over disbursements	4,611	(32,655)	(1,285)	22,518	(25,944)	-	-	1,382	(45,377)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,611	(32,655)	(1,285)	22,518	(25,944)	-	-	1,382	(45,377)
Cash and investments - ending	\$ -	\$ (32,655)	\$ (1,285)	\$ -	\$ (25,944)	\$ -	\$ -	\$ (64)	\$ (45,377)

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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 For the Year Ended June 30, 2018

	Title II, Part A, 18/19	Title IIA - 15/16	Title III, English Language Acquisition	Title III LEP 15/17	Title III LEP 16/18	Title III LEP 17/19	College Success Grant	School Wellness Grant	ST- Proj Learning Tree
Cash and investments - beginning	\$ -	\$ (1,093)	\$ -	\$ -	\$ (17,056)	\$ -	\$ 1,633	\$ (2,140)	\$ 2
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	12,533	-	5,054	92,806	234,320	-	3,640	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	12,533	-	5,054	92,806	234,320	-	3,640	-
Disbursements:									
Instruction	-	-	-	5,054	69,690	255,030	-	-	-
Support services	-	11,440	-	-	-	-	-	1,500	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	6,060	-	-	-	-
Total disbursements	-	11,440	-	5,054	75,750	255,030	-	1,500	-
Excess (deficiency) of receipts over disbursements	-	1,093	-	-	17,056	(20,710)	-	2,140	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,093	-	-	17,056	(20,710)	-	2,140	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,710)	\$ 1,633	\$ -	\$ 2

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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	HBCU College Tours	Misc Clearing Account	Foundation Grants	FS Prepay Account	Health Ins. Cobra	PR Clearing	Lobbying Child Advocate	Musical Instrument Repairs	Totals
Cash and investments - beginning	\$ -	\$ (16,097)	\$ (11,746)	\$ -	\$ 56,553	\$ 454,357	\$ -	\$ -	\$ 66,178,742
Receipts:									
Local sources	-	-	-	1,459,986	-	-	-	-	77,727,756
Intermediate sources	-	-	-	-	-	-	-	-	2,000
State sources	-	-	-	-	-	-	-	-	112,840,651
Federal sources	-	-	-	-	-	-	-	-	16,845,268
Temporary loans	-	-	-	-	-	-	-	-	2,014,929
Other receipts	21,580	204,625	22,378	-	938,936	34,476,954	113,975	5,278	36,448,336
Total receipts	21,580	204,625	22,378	1,459,986	938,936	34,476,954	113,975	5,278	245,878,940
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	93,887,235
Support services	-	-	-	-	-	-	-	-	59,273,013
Noninstructional services	-	-	-	1,353,728	-	-	-	-	13,388,143
Facilities acquisition and construction	-	-	-	-	-	-	-	-	23,800,053
Debt services	-	-	-	-	-	-	-	-	21,451,420
Nonprogrammed charges	24,396	215,823	13,532	-	931,699	34,347,972	106,575	4,854	55,796,623
Total disbursements	24,396	215,823	13,532	1,353,728	931,699	34,347,972	106,575	4,854	267,596,487
Excess (deficiency) of receipts over disbursements	(2,816)	(11,198)	8,846	106,258	7,237	128,982	7,400	424	(21,717,547)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,997,562
Sale of capital assets	-	-	-	-	-	-	-	-	7,194
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	6,004,756
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,816)	(11,198)	8,846	106,258	7,237	128,982	7,400	424	(15,712,791)
Cash and investments - ending	\$ (2,816)	\$ (27,295)	\$ (2,900)	\$ 106,258	\$ 63,790	\$ 583,339	\$ 7,400	\$ 424	\$ 50,465,951

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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	General	Education	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 8,722,703	\$ -	\$ 2,201,569	\$ 480,159	\$ -	\$ 823,716	\$ 3,719,730	\$ 1,127,802	\$ 4,499,214	\$ 1,046,296
Receipts:										
Local sources	510,054	536,166	18,894,444	1,349,183	13,769,810	5,528,339	5,309,202	950,835	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	55,194,393	54,717,918	-	-	-	-	-	-	-	-
Federal sources	159,092	333,365	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	6,085	-	-	-	5,611	-	-	-	-	-
Total receipts	55,869,624	55,587,449	18,894,444	1,349,183	13,775,421	5,528,339	5,309,202	950,835	-	-
Disbursements:										
Instruction	38,634,880	43,858,059	-	-	-	-	-	-	-	-
Support services	15,614,095	9,994,359	-	-	18,093,337	4,001,061	4,387,932	-	-	246,075
Noninstructional services	286,105	581,879	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	706,776	659,308	-	-	-	-
Debt services	5,900	-	19,298,344	1,687,606	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	54,540,980	54,434,297	19,298,344	1,687,606	18,800,113	4,660,369	4,387,932	-	-	246,075
Excess (deficiency) of receipts over disbursements	1,328,644	1,153,152	(403,900)	(338,423)	(5,024,692)	867,970	921,270	950,835	-	(246,075)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	3,938	-	-	-	174,787	-	1,742	-	-	-
Transfers in	-	10,055,285	-	-	12,575,768	646,700	-	-	1,000,000	-
Transfers out	(10,055,285)	(5,162,703)	-	-	(4,832)	(2,338,386)	(4,642,742)	(2,078,637)	(406,151)	-
Total other financing sources (uses)	(10,051,347)	4,892,582	-	-	12,745,723	(1,691,686)	(4,641,000)	(2,078,637)	593,849	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,722,703)	6,045,734	(403,900)	(338,423)	7,721,031	(823,716)	(3,719,730)	(1,127,802)	593,849	(246,075)
Cash and investments - ending	\$ -	\$ 6,045,734	\$ 1,797,669	\$ 141,736	\$ 7,721,031	\$ -	\$ -	\$ -	\$ 5,093,063	\$ 800,221

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	CV Project GO Bond 2012	GO Bond 2014	CV Phase III	Roof/ Equipment Upgrades	2016A-1 LN Exterior Renovation	2016A-2 LN Exterior Renovation	2016B-1 LN Exterior Renovation	2016B-2 LN Exterior Renovation	2016C MCIT Renovation	2016D MEC Renovation
Cash and investments - beginning	\$ 1,434	\$ 6,177	\$ 192,870	\$ 2,930	\$ -	\$ 8,680	\$ 253,707	\$ 32,004	\$ 420,206	\$ 53,522
Receipts:										
Local sources	-	-	-	-	-	205	5,787	825	9,569	2,186
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	205	5,787	825	9,569	2,186
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	1,434	6,177	192,870	-	-	8,885	259,494	32,829	422,315	55,708
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,434	6,177	192,870	-	-	8,885	259,494	32,829	422,315	55,708
Excess (deficiency) of receipts over disbursements	(1,434)	(6,177)	(192,870)	-	-	(8,680)	(253,707)	(32,004)	(412,746)	(53,522)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,434)	(6,177)	(192,870)	-	-	(8,680)	(253,707)	(32,004)	(412,746)	(53,522)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,930	\$ -	\$ -	\$ -	\$ -	\$ 7,460	\$ -

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	LC Auditorium QZAB	HH 2017 Renovations	IC 2017 Renovations	ST 2017 Renovations	LN Auditorium QZAB	2018 GO Bond	HS Track & Field Turf	Transportation Remodel	HS Renovations	Sunnyside Renovations
Cash and investments - beginning	\$ 587,463	\$ 3,917,190	\$ 1,514,778	\$ 548,102	\$ 757,183	\$ 3,578,315	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	30,291	29,552	2,286	-	54,571	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	30,291	29,552	2,286	-	54,571	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	398,101	3,028,218	1,206,943	550,388	542,520	3,274,012	256,965	92,821	1,102,605	423,349
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	398,101	3,028,218	1,206,943	550,388	542,520	3,274,012	256,965	92,821	1,102,605	423,349
Excess (deficiency) of receipts over disbursements	(398,101)	(2,997,927)	(1,177,391)	(548,102)	(542,520)	(3,219,441)	(256,965)	(92,821)	(1,102,605)	(423,349)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	5,169,903	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	735,766	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(735,766)	-	-	-	-
Total other financing sources (uses)	-	-	735,766	-	-	(735,766)	5,169,903	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(398,101)	(2,997,927)	(441,625)	(548,102)	(542,520)	(3,955,207)	4,912,938	(92,821)	(1,102,605)	(423,349)
Cash and investments - ending	\$ 189,362	\$ 919,263	\$ 1,073,153	\$ -	\$ 214,663	\$ (376,892)	\$ 4,912,938	\$ (92,821)	\$ (1,102,605)	\$ (423,349)

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	ABE Renovations	School Lunch	Curricular Materials Rental	Self- Insurance	Levy Excess	Child Care Program	School Library Printed Material	Early Intervention Grant 16/17	Early Literacy Intervention	Early Intervention Grant 17/18
Cash and investments - beginning	\$ -	\$ 7,258,694	\$ 1,394,528	\$ 4,756,966	\$ 302,954	\$ (13,239)	\$ 31,631	\$ -	\$ 28,286	\$ 17,046
Receipts:										
Local sources	-	1,800,721	1,149,974	19,242,506	-	1,608,495	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	55,305	1,248,342	-	-	-	50,704	-	-	-
Federal sources	-	9,227,273	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	170	-	-	-	-	-	-	-	-
Total receipts	-	11,083,469	2,398,316	19,242,506	-	1,608,495	50,704	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	1,254,390	28,212	-	-	17,046
Support services	-	227,981	3,966,730	-	-	195,614	-	-	-	-
Noninstructional services	-	9,770,828	-	-	-	-	-	-	-	-
Facilities acquisition and construction	561,238	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	37,025	-	20,281,763	-	-	-	-	-	-
Total disbursements	561,238	10,035,834	3,966,730	20,281,763	-	1,450,004	28,212	-	-	17,046
Excess (deficiency) of receipts over disbursements	(561,238)	1,047,635	(1,568,414)	(1,039,257)	-	158,491	22,492	-	-	(17,046)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(54,123)	-	(28,286)	-
Total other financing sources (uses)	-	-	-	-	-	-	(54,123)	-	(28,286)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(561,238)	1,047,635	(1,568,414)	(1,039,257)	-	158,491	(31,631)	-	(28,286)	(17,046)
Cash and investments - ending	\$ (561,238)	\$ 8,306,329	\$ (173,886)	\$ 3,717,709	\$ 302,954	\$ 145,252	\$ -	\$ -	\$ -	\$ -

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	Counseling Development Fund	Student Life CTR Support	United Way Harrison Hill	Colts Fuel Up to Play 60	Ed Martin Automotive Careers	Side by Side Camp	LC Library Grant	Communities in Schools Grant	LN Library Grant	Foundation Salaries
Cash and investments - beginning	\$ 6,264	\$ (1,078)	\$ 23,969	\$ 283	\$ 55,256	\$ -	\$ 700	\$ 16,249	\$ 4,291	\$ (16,554)
Receipts:										
Local sources	-	5,703	-	-	75,000	-	12,500	21,250	12,500	212,130
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	5,703	-	-	75,000	-	12,500	21,250	12,500	212,130
Disbursements:										
Instruction	-	5,280	23,969	-	69,309	-	-	34,999	-	-
Support services	6,264	-	-	-	-	-	12,358	2,500	15,118	-
Noninstructional services	-	-	-	-	-	-	-	-	-	212,948
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,264	5,280	23,969	-	69,309	-	12,358	37,499	15,118	212,948
Excess (deficiency) of receipts over disbursements	(6,264)	423	(23,969)	-	5,691	-	142	(16,249)	(2,618)	(818)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,264)	423	(23,969)	-	5,691	-	142	(16,249)	(2,618)	(818)
Cash and investments - ending	\$ -	\$ (655)	\$ -	\$ 283	\$ 60,947	\$ -	\$ 842	\$ -	\$ 1,673	\$ (17,372)

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	Legacy Foundation LTF	Instructional Support	FG Summer Immersion	Lumina/ AAEA	Local Adult, Alternative, and Continuing Education	MAC Jr	Preschool of the Arts	ABE Scholarship Fund	Teacher of the Year 2019	Luther Scholarship Fund
Cash and investments - beginning	\$ -	\$ 37,962	\$ 11,960	\$ 536	\$ (406,151)	\$ (747)	\$ 152,188	\$ 19,284	\$ -	\$ 2,786
Receipts:										
Local sources	19,545	11,578	28,556	-	-	2,258	3,594,146	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	19,545	11,578	28,556	-	-	2,258	3,594,146	-	-	-
Disbursements:										
Instruction	19,545	4,568	10,722	-	-	-	3,493,343	-	-	-
Support services	-	13,469	215	-	-	3,546	39,242	-	-	-
Noninstructional services	-	4,543	-	-	-	-	438	-	1,680	-
Facilities acquisition and construction	-	165	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	5,000	-	2,000
Total disbursements	19,545	22,745	10,937	-	-	3,546	3,533,023	5,000	1,680	2,000
Excess (deficiency) of receipts over disbursements	-	(11,167)	17,619	-	-	(1,288)	61,123	(5,000)	(1,680)	(2,000)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	406,151	2,035	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	406,151	2,035	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(11,167)	17,619	-	406,151	747	61,123	(5,000)	(1,680)	(2,000)
Cash and investments - ending	\$ -	\$ 26,795	\$ 29,579	\$ 536	\$ -	\$ -	\$ 213,311	\$ 14,284	\$ (1,680)	\$ 786

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	Mad Jr. Fund 2241	Miscellaneous Programs	Communities in Schools Oversight	Accelerated Preschool Prog	Autism Advocates Fund	Lilly #2017 0406 Implementation	Wellness Policy	SME Grant / Prime 12/15	PBIS Initiative	Employee Criminal History
Cash and investments - beginning	\$ -	\$ 13,838	\$ (14,274)	\$ -	\$ 1,657	\$ 1,521,035	\$ 49,525	\$ 2,510	\$ 20,911	\$ (4,832)
Receipts:										
Local sources	7,359	106,698	81,250	48,702	-	32,342	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	7,359	106,698	81,250	48,702	-	32,342	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	156	-	-	1,507	-	-
Support services	5,598	106,603	49,836	-	-	518,977	-	-	20,911	-
Noninstructional services	-	-	-	-	-	-	433	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,598	106,603	49,836	-	156	518,977	433	1,507	20,911	-
Excess (deficiency) of receipts over disbursements	1,761	95	31,414	48,702	(156)	(486,635)	(433)	(1,507)	(20,911)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	4,832
Transfers out	(2,035)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,035)	-	-	-	-	-	-	-	-	4,832
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(274)	95	31,414	48,702	(156)	(486,635)	(433)	(1,507)	(20,911)	4,832
Cash and investments - ending	\$ (274)	\$ 13,933	\$ 17,140	\$ 48,702	\$ 1,501	\$ 1,034,400	\$ 49,092	\$ 1,003	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
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	Food Service Catering	Strategic Planning	EPA Grant / Oaklandon	Lilly Endowment 2017	Professional Dev 9/10	Formative Assessment	Indiana Preschool Grants	Dual Language Immersion- Skiles	1900 Alt ED Form 09	Big Fund 1935 Form 09
Cash and investments - beginning	\$ 30,748	\$ 83,817	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ (36,434)	\$ -	\$ -
Receipts:										
Local sources	1,642	90,386	-	-	-	-	77,074	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	186,018	-	77,089	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,642	90,386	-	-	-	186,018	77,074	77,089	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	80,740	49,997	32,942	-
Support services	-	134,331	-	-	-	186,018	-	-	-	-
Noninstructional services	3,471	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,471	134,331	-	-	-	186,018	80,740	49,997	32,942	-
Excess (deficiency) of receipts over disbursements	(1,829)	(43,945)	-	-	-	-	(3,666)	27,092	(32,942)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	54,123	28,286
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	54,123	28,286
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,829)	(43,945)	-	-	-	-	(3,666)	27,092	21,181	28,286
Cash and investments - ending	\$ 28,919	\$ 39,872	\$ 78	\$ -	\$ -	\$ -	\$ (3,666)	\$ (9,342)	\$ 21,181	\$ 28,286

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	Early Intervention Grant 18/19	High Ability 18/19	High Ability 16/17	High Ability 17/18	Computer Consortium/ Ed Tech Advance	Common Schl Fnd-Loan #B0110	Common Schl Fnd-Loan #A2917	Common Schl Fnd-Loan	Common Schl Fnd-Loan #B0013	Drug Free Communities
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 28,781	\$ -	\$ -	\$ -	\$ -	\$ (282,241)	\$ 39,033
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	62,260	102,407	-	-	1,527,450	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	1,320,874	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	62,260	102,407	-	-	1,527,450	-	-	-	1,320,874	-
Disbursements:										
Instruction	58,799	62,444	-	28,781	-	-	-	-	-	-
Support services	-	-	-	-	1,527,440	1,059,498	-	-	1,038,633	39,033
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	58,799	62,444	-	28,781	1,527,440	1,059,498	-	-	1,038,633	39,033
Excess (deficiency) of receipts over disbursements	3,461	39,963	-	(28,781)	10	(1,059,498)	-	-	282,241	(39,033)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,461	39,963	-	(28,781)	10	(1,059,498)	-	-	282,241	(39,033)
Cash and investments - ending	\$ 3,461	\$ 39,963	\$ -	\$ -	\$ 10	\$ (1,059,498)	\$ -	\$ -	\$ -	\$ -

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	Fairbanks Foundation Grant	Medicaid Reimbursement	Secured Schools Safety Grant	Form 9 Fund 3960	Cybersecurity 19	Extra Curricular Clearing Acct	School Discretionary Fund	Non-English Speaking Programs	NESP 16/17	NESP 2017/2018
Cash and investments - beginning	\$ -	\$ (17,559)	\$ -	\$ -	\$ -	\$ (10,131)	\$ -	\$ 1,373	\$ -	\$ 34,008
Receipts:										
Local sources	5,210	-	-	52,973	-	66,632	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	50,000	-	25,000	-	-	-	-	-
Federal sources	506,825	57,645	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	512,035	57,645	50,000	52,973	25,000	66,632	-	-	-	-
Disbursements:										
Instruction	-	58,498	-	53,723	-	36,927	-	-	-	34,008
Support services	469,359	-	50,000	-	25,000	19,574	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	469,359	58,498	50,000	53,723	25,000	56,501	-	-	-	34,008
Excess (deficiency) of receipts over disbursements	42,676	(853)	-	(750)	-	10,131	-	-	-	(34,008)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	750	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	750	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	42,676	(853)	-	-	-	10,131	-	-	-	(34,008)
Cash and investments - ending	\$ 42,676	\$ (18,412)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,373	\$ -	\$ -

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	NESP 2018/2019	State Connectivity	Technology -Erate	Career and Technical Performance Grant	Excellence Performance Grant	State Connectivity Grant	E-Rate Fund 3729	Senator David Ford Technology	Project Lead the Way	GPD Group
Cash and investments - beginning	\$ -	\$ 4,459	\$ 1,207,308	\$ 137,217	\$ (17,650)	\$ -	\$ -	\$ (15,000)	\$ -	\$ 2,000
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	2,000
State sources	690,253	-	-	113,097	477,012	7,000	-	36,558	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	179,879	-	-	-	28,422	-	-	-
Total receipts	690,253	-	179,879	113,097	477,012	7,000	28,422	36,558	-	2,000
Disbursements:										
Instruction	488,620	-	-	43,331	456,372	-	-	-	1,000	2,000
Support services	-	4,459	695,083	-	-	-	19,921	21,558	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	488,620	4,459	695,083	43,331	456,372	-	19,921	21,558	1,000	2,000
Excess (deficiency) of receipts over disbursements	201,633	(4,459)	(515,204)	69,766	20,640	7,000	8,501	15,000	(1,000)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	692,104	-	-	-
Transfers out	-	-	(692,104)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(692,104)	-	-	-	692,104	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	201,633	(4,459)	(1,207,308)	69,766	20,640	7,000	700,605	15,000	(1,000)	-
Cash and investments - ending	\$ 201,633	\$ -	\$ -	\$ 206,983	\$ 2,990	\$ 7,000	\$ 700,605	\$ -	\$ (1,000)	\$ 2,000

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	Stem Acceleration Grant	2017 Refunding	Ice Pilot Grant - Belzer	Title I 2016/2017	Title I School Improvement 16/17	Title I 2017/2018	Title I Schl Imprv 17/18	Title I 2018/2019	Title I Schl Imprv 18/19
Cash and investments - beginning	\$ (236)	\$ 7,771	\$ -	\$ -	\$ -	\$ (447,489)	\$ (9,790)	\$ -	\$ -
Receipts:									
Local sources	8,595	-	-	-	-	-	-	-	-
Intermediate sources	-	-	236	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	1,036,599	20,963	2,884,368	48,951
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	8,595	-	236	-	-	1,036,599	20,963	2,884,368	48,951
Disbursements:									
Instruction	8,162	-	1,336	-	-	256,706	11,173	1,205,407	49,886
Support services	-	-	-	-	-	461,655	-	1,891,095	-
Noninstructional services	-	-	-	-	-	(129,690)	-	146,766	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	439	-	26,090	115
Total disbursements	8,162	-	1,336	-	-	589,110	11,173	3,269,358	50,001
Excess (deficiency) of receipts over disbursements	433	-	(1,100)	-	-	447,489	9,790	(384,990)	(1,050)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(750)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(750)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(317)	-	(1,100)	-	-	447,489	9,790	(384,990)	(1,050)
Cash and investments - ending	\$ (553)	\$ 7,771	\$ (1,100)	\$ -	\$ -	\$ -	\$ -	\$ (384,990)	\$ (1,050)

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	MV Fund 5999	IDEA PartB FY2017 (611)	IDEA PartB FY2018 (611)	IDEA PartB FY2019 (611)	Spec Ed Preschool FY 2017 (619)	Spec Ed Preschool FY 2018 (619)	Spec Ed Preschool FY 2019 (619)	Title IV 18/20	McKinney Vento 16/19
Cash and investments - beginning	\$ -	\$ (17,763)	\$ (623,030)	\$ -	\$ -	\$ (6,393)	\$ -	\$ -	\$ (910)
Receipts:									
Local sources	-	-	150	-	-	-	-	-	3,200
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	10,273	201,638	1,553,094	3,005,914	-	33,653	79,594	149,089	39,320
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>10,273</u>	<u>201,638</u>	<u>1,553,244</u>	<u>3,005,914</u>	<u>-</u>	<u>33,653</u>	<u>79,594</u>	<u>149,089</u>	<u>42,520</u>
Disbursements:									
Instruction	-	183,875	921,449	3,341,296	-	24,146	92,792	-	-
Support services	13,841	-	-	-	-	-	-	173,803	43,051
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	8,612	8,842	-	-	261	3,273	-
Total disbursements	<u>13,841</u>	<u>183,875</u>	<u>930,061</u>	<u>3,350,138</u>	<u>-</u>	<u>24,146</u>	<u>93,053</u>	<u>177,076</u>	<u>43,051</u>
Excess (deficiency) of receipts over disbursements	<u>(3,568)</u>	<u>17,763</u>	<u>623,183</u>	<u>(344,224)</u>	<u>-</u>	<u>9,507</u>	<u>(13,459)</u>	<u>(27,987)</u>	<u>(531)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	1,441
Transfers out	(1,441)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(1,441)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,441</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(5,009)</u>	<u>17,763</u>	<u>623,183</u>	<u>(344,224)</u>	<u>-</u>	<u>9,507</u>	<u>(13,459)</u>	<u>(27,987)</u>	<u>910</u>
Cash and investments - ending	<u>\$ (5,009)</u>	<u>\$ -</u>	<u>\$ 153</u>	<u>\$ (344,224)</u>	<u>\$ -</u>	<u>\$ 3,114</u>	<u>\$ (13,459)</u>	<u>\$ (27,987)</u>	<u>\$ -</u>

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	High CTE Percentage 16-17	Health Sciences Reserve 17-18	CTE Summer Expansion 2018	Perkins 16/17	Perkins 17/18	Perkins 18/19	21st Century Learning Center	Title II, Part A, Supporting Effective Instruction	Title II, Part A, 17/18
Cash and investments - beginning	\$ -	\$ (32,655)	\$ (1,285)	\$ -	\$ (25,944)	\$ -	\$ -	\$ (64)	\$ (45,377)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	98,713	3,990	-	44,162	124,774	295,402	1,279	98,265
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	98,713	3,990	-	44,162	124,774	295,402	1,279	98,265
Disbursements:									
Instruction	-	66,058	4,126	-	18,218	189,314	-	-	-
Support services	-	-	-	-	-	-	-	1,215	153,322
Noninstructional services	-	-	-	-	-	-	295,384	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	11,434	4,933	-	17,197
Total disbursements	-	66,058	4,126	-	18,218	200,748	300,317	1,215	170,519
Excess (deficiency) of receipts over disbursements	-	32,655	(136)	-	25,944	(75,974)	(4,915)	64	(72,254)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	32,655	(136)	-	25,944	(75,974)	(4,915)	64	(72,254)
Cash and investments - ending	\$ -	\$ -	\$ (1,421)	\$ -	\$ -	\$ (75,974)	\$ (4,915)	\$ -	\$ (117,631)

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Title II, Part A, 18/19	Title IIA - 15/16	Title III, English Language Acquisition	Title III LEP 15/17	Title III LEP 16/18	Title III LEP 17/19	College Success Grant	School Wellness Grant	ST- Proj Learning Tree
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,710)	\$ 1,633	\$ -	\$ 2
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	406,423	-	267,392	-	3,542	76,473	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	406,423	-	267,392	-	3,542	76,473	-	-	-
Disbursements:									
Instruction	-	-	267,797	-	3,542	49,505	-	-	-
Support services	461,592	-	3,545	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	17,273	-	6,168	-	-	6,258	-	-	-
Total disbursements	478,865	-	277,510	-	3,542	55,763	-	-	-
Excess (deficiency) of receipts over disbursements	(72,442)	-	(10,118)	-	-	20,710	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(72,442)	-	(10,118)	-	-	20,710	-	-	-
Cash and investments - ending	\$ (72,442)	\$ -	\$ (10,118)	\$ -	\$ -	\$ -	\$ 1,633	\$ -	\$ 2

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	HBCU College Tours	Misc Clearing Account	Foundation Grants	FS Prepay Account	Health Ins. Cobra	PR Clearing	Lobbying Child Advocate	Musical Instrument Repairs	Totals
Cash and investments - beginning	\$ (2,816)	\$ (27,295)	\$ (2,900)	\$ 106,258	\$ 63,790	\$ 583,339	\$ 7,400	\$ 424	\$ 50,465,951
Receipts:									
Local sources	-	-	-	1,192,075	-	-	-	-	76,554,455
Intermediate sources	-	-	-	-	-	-	-	-	2,236
State sources	-	-	-	-	-	-	-	-	114,620,806
Federal sources	-	-	-	-	-	-	-	-	20,768,071
Temporary loans	-	-	-	-	-	-	-	-	1,320,874
Other receipts	15,904	353,642	5,589	-	865,749	36,783,628	99,125	7,482	38,351,286
Total receipts	15,904	353,642	5,589	1,192,075	865,749	36,783,628	99,125	7,482	251,617,728
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	95,638,955
Support services	-	-	-	-	-	-	-	-	66,014,847
Noninstructional services	-	-	-	1,170,094	-	-	-	-	12,344,879
Facilities acquisition and construction	-	-	-	-	-	-	-	-	13,783,121
Debt services	-	-	-	-	-	-	-	-	20,991,850
Nonprogrammed charges	11,478	349,364	6,803	-	876,344	36,729,670	101,713	5,535	58,517,590
Total disbursements	11,478	349,364	6,803	1,170,094	876,344	36,729,670	101,713	5,535	267,291,242
Excess (deficiency) of receipts over disbursements	4,426	4,278	(1,214)	21,981	(10,595)	53,958	(2,588)	1,947	(15,673,514)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,169,903
Sale of capital assets	-	-	-	-	-	-	-	-	180,467
Transfers in	-	-	-	-	-	-	-	-	26,203,241
Transfers out	-	-	-	-	-	-	-	-	(26,203,241)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	5,350,370
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,426	4,278	(1,214)	21,981	(10,595)	53,958	(2,588)	1,947	(10,323,144)
Cash and investments - ending	\$ 1,610	\$ (23,017)	\$ (4,114)	\$ 128,239	\$ 53,195	\$ 637,297	\$ 4,812	\$ 2,371	\$ 40,142,807

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METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 14,601,173</u>	<u>\$ 819,121</u>

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 SCHEDULE OF LEASES AND DEBT
 June 30, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
MSD of Lawrence Township	Copier Lease	\$ 13,404	5/1/2017	1/27/2021
MSD of Lawrence Township	Copier Lease	31,140	1/27/2016	1/27/2021
MSD of Lawrence Township	Copier Lease	1,872	6/27/2016	1/27/2021
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2017A	153,000	4/30/2017	12/31/2030
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2017B	168,000	4/30/2017	12/31/2030
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2017C	316,000	4/30/2017	12/31/2030
School Building Corp of Lawrence Township	First Mortgage Refunding Bonds Series 2016	5,024,500	11/26/2016	12/31/2024
School Building Corp of Lawrence Township	First Mortgage Refunding Bonds Series 2014	2,957,500	6/30/2014	12/31/2024
School Building Corp of Lawrence Township	First Mortgage Refunding Bonds Series 2012	1,669,000	6/30/2012	12/31/2022
School Building Corp of Lawrence Township	First Mortgage Refunding Bonds Series 2008	1,042,000	6/30/2008	12/31/2019
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016A-1	228,000	5/23/2016	12/31/2027
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016A-2	193,000	5/23/2016	12/31/2025
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016B-1	210,000	5/23/2016	12/31/2027
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016B-2	214,500	5/23/2016	12/31/2025
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016C	744,500	5/23/2016	12/31/2027
School Building Corp of Lawrence Township	First Mortgage Bonds Series 2016D	<u>285,000</u>	5/23/2016	12/31/2027
Total governmental activities		<u>13,251,416</u>		
Total of annual lease payments		<u>\$ 13,251,416</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2012 GO Pension Bonds	\$ 4,455,000	\$ 1,267,058
General obligation bonds	2015A GO For Construction and Renovation	2,000,000	48,000
General obligation bonds	2015B GO for Construction and Renovation	2,000,000	48,000
General obligation bonds	2015C GO for Construction and Renovation	2,000,000	48,000
General obligation bonds	2016 QZAB	2,000,000	25,750
General obligation bonds	2017 GO Pension Bonds Refinance	6,270,000	696,375
General obligation bonds	2017 QZAB	2,000,000	30,750
General obligation bonds	2018 GO Bond for Construction and Renovation	3,180,000	1,124,050
Notes and loans payable	Common School Loan A1828	537,520	273,464
Notes and loans payable	Common School Loan A1870	53,859	54,263
Notes and loans payable	Common School Loan A1896	408,130	275,488
Notes and loans payable	Common School Loan A1935	427,808	289,378
Notes and loans payable	Common School Loan A1975	63,480	64,591
Notes and loans payable	Common School Loan A2727	569,152	289,556
Notes and loans payable	Common School Loan A2858	610,992	310,842
Notes and loans payable	Common School Loan A2892	327,617	133,955
Notes and loans payable	Common School Loan A2917	1,083,958	319,768
Notes and loans payable	Common School Loan A2956	1,399,883	324,306
Notes and loans payable	Common School Loan B0013	1,418,580	328,638
Notes and loans payable	Common School Loan B0060	<u>1,527,450</u>	<u>168,788</u>
Total governmental activities		<u>32,333,429</u>	<u>6,121,020</u>
Totals		<u>\$ 32,333,429</u>	<u>\$ 6,121,020</u>

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2019

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.

	Ending Balance
Governmental activities:	
Land	\$ 4,245,093
Buildings	582,033,000
Machinery, equipment, and vehicles	56,435,267
Construction in progress	30,000,000
Books and other	<u>5,775,741</u>
Total governmental activities	<u>678,489,101</u>
Total capital assets	<u>\$ 678,489,101</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/>.