



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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February 17, 2022

To: The Officials of North Miami Community Schools
North Miami Community Schools
394 E. 900 N.
Denver, IN 46926

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of North Miami Community Schools. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2018 to June 30, 2020. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2019 and 2020, and its cash receipts disbursements, other financing sources (uses) for the years then ended in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for North Miami Community Schools was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner

NORTH MIAMI COMMUNITY SCHOOLS
Miami County, Indiana

FINANCIAL STATEMENTS
June 30, 2019 and 2020

NORTH MIAMI COMMUNITY SCHOOLS
Miami County, Indiana

FINANCIAL STATEMENTS
June 30, 2019 and 2020

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NORTH MIAMI COMMUNITY SCHOOLS
SCHEDULE OF OFFICIALS (Unaudited)
June 30, 2019 and 2020

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Serena Francis	07-01-18 to 06-30-20
Superintendent of Schools	Kenneth Hanson	07-01-18 to 06-30-20
President of the School Board	William C. Deeds II	07-01-18 to 06-30-20

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
North Miami Community Schools
Miami County, Indiana

Report on the Financial Statement

We have audited the accompanying statements of receipts, disbursements, other financing sources (uses) and cash and investment balances of the North Miami Community Schools (the School Corporation) as of and for the years ended June 30, 2019 and 2020, and the related notes (the financial statements).

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity'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 statements.

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

(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the School Corporation prepares its financial statements 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 statements 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 statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2019 and 2020, or changes in net position or cash flows thereof for the years then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2019 and 2020, and its cash receipts disbursements, other financing sources (uses) for the years then ended in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Officials and Supplementary Information Schedules are presented for purposes of additional analysis and are not a required part of the financial statements. The information has not been subjected to the auditing procedures applied in the audits of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
February 9, 2022

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

NORTH MIAMI COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments	Receipts	Disbursements	Other Financing	Cash and Investments	Receipts	Disbursements	Other Financing	Cash and Investments
	07-01-18			Sources (Uses)	06-30-19			Sources (Uses)	06-30-20
General	\$ 432,521	\$ 2,863,784	\$ 2,806,285	\$ (490,020)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	2,829,511	2,341,043	(122,590)	365,878	5,639,635	4,634,504	(883,869)	487,140
Debt Service	332,850	581,072	568,804	(17,982)	327,136	752,729	646,551	(16,571)	416,743
Retirement/Severance Bond Debt Service	86,574	302,251	291,415	-	97,410	349,591	284,391	-	162,610
Operations	-	1,204,527	1,286,991	824,728	742,264	2,128,895	2,756,741	736,832	851,250
Capital Projects	604,701	353,342	812,476	(145,567)	-	-	-	-	-
School Transportation	262,613	241,266	403,259	(100,620)	-	-	-	-	-
School Bus Replacement	34,901	44,744	-	(79,645)	-	-	-	-	-
Local Rainy Day	414,880	-	-	120,000	534,880	-	-	150,000	684,880
School Lunch	273,256	446,859	446,256	-	273,859	409,905	539,324	702	145,142
Curricular Materials Rental	24,379	133,021	120,204	26,879	64,075	96,945	122,824	19,804	58,000
Levy Excess	139	-	-	-	139	-	-	-	139
Child Care Program	14,163	38,656	31,091	-	21,728	36,462	52,998	-	5,192
Preschool Donations	-	-	-	-	-	500	-	-	500
Vending	-	-	-	-	-	123	317	480	286
1749 Unit Defined	-	-	-	-	-	5,239	5,239	-	-
Educational License Plates	3,563	19	-	-	3,582	56	-	-	3,638
School Library Printed Material	6,798	3,283	5,055	(5,026)	-	-	-	-	-
Early Intervention Grant	(2,800)	-	(2,800)	-	-	-	-	-	-
Lilly Endowment Planning Grant	928	-	928	-	-	-	-	-	-
Donations, Gifts and Trusts & Oral Health/Hygiene	6,731	2,061	4,814	-	3,978	1,500	800	-	4,678
Donations, Gifts and Trusts & Oral Health/Hygiene	-	-	-	-	-	2,500	-	-	2,500
Instructional Support	-	-	-	-	-	1,500	-	-	1,500
Alternative Education	-	-	-	5,026	5,026	-	5,026	-	-
Vending	-	84	-	396	480	-	-	(480)	-
Formative Assessment	-	10,541	10,541	-	-	10,309	10,309	-	-
Medicaid Reimbursement	65	-	65	-	-	-	-	-	-
Medicaid Reimbursement	-	-	-	-	-	9,041	346	-	8,695
Secured Schools Safety Grant	-	35,000	70,002	-	(35,002)	35,000	14,582	-	(14,584)
Recreational Activities	-	3,341	2,800	-	541	2,737	541	-	2,737
Non-English Speaking Program	-	-	-	-	-	6,817	5,987	-	830
Non-English Speaking Programs	75	-	-	-	75	-	-	-	75
School Technology	35,748	771	31,430	(5,089)	-	-	-	-	-
Career and Technical Performance Grant	7,298	10,263	1,674	-	15,887	-	-	-	15,887
Teacher Appreciation Grant	-	25,321	25,242	-	79	30,746	30,825	-	-
State Connectivity Grant	-	10,285	-	-	10,285	11,083	11,485	-	9,883
Vending Fund	481	24	109	(396)	-	-	-	-	-
ISTA Settlement	26,978	-	-	-	26,978	-	-	-	26,978
Project Lead the Way	-	-	-	-	-	5,800	3,600	-	2,200
Title I 2017-2018	(10,636)	52,064	41,428	-	-	-	-	-	-
Title I 2011-2021	-	106,070	119,143	-	(13,073)	32,437	19,364	-	-
Title I	-	-	-	-	-	107,257	116,218	-	(8,961)
Student Support, Title IV	-	6,923	7,651	-	(728)	2,527	1,799	-	-

(Continued)

NORTH MIAMI COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2019 and 2020

<u>Fund</u>	<u>Cash and Investments 07-01-18</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-19</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-20</u>
Title II, Part A, Supporting Effective Instruction	(438)	3,806	4,144	-	(776)	15,271	15,385	-	(890)
Title II, Part A, Supporting Effective Instruction	-	24,127	24,127	-	-	-	-	-	-
Prepaid Lunch	3,602	-	-	-	3,602	-	-	-	3,602
Payroll Clearing	23,075	1,407,845	1,399,844	-	31,076	1,413,323	1,399,734	-	44,665
Totals	<u>\$ 2,582,445</u>	<u>\$ 10,740,861</u>	<u>\$ 10,854,021</u>	<u>\$ 10,094</u>	<u>\$ 2,479,379</u>	<u>\$ 11,107,928</u>	<u>\$ 10,678,890</u>	<u>\$ 6,898</u>	<u>\$ 2,915,315</u>

See notes to financial statements.

NORTH MIAMI COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2019 and 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: School Corporation, as used herein, shall include, but is not limited to, the following: 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.

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 (GAAP), 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. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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.

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

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

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

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

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

Temporary loans. Amounts received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

(Continued)

NORTH MIAMI COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2019 and 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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:

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.

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 School Corporation itself.

(Continued)

NORTH MIAMI COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2019 and 2020

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 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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after June 30, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund (PDIF). 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. Given the limited investment parameters applicable under state statute, certain risks, such as credit, custodial, concentration, and interest rate are not deemed significant.

The School Corporation held cash deposits and certificates of deposit with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation did not hold investments for any of the years under audit.

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 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.

The School Corporation has purchased insurance to address the risks described above.

(Continued)

NORTH MIAMI COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2019 and 2020

NOTE 6 - PENSION PLANS

Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

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

Teachers' Retirement Fund

Plan Description

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.

(Continued)

NORTH MIAMI COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2019 and 2020

NOTE 6 - PENSION PLANS (Continued)

Financial Report

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

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

Contributions

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

NOTE 7 - CASH BALANCE DEFICITS

The Secured Schools Safety Grant, Title I 2011-2021, Student Support, Title IV, Title II, Part A, Supporting Effective Instruction deficits are a result of the funds being set up for reimbursable grant for the year end June 30, 2019.

The Secured Schools Safety Grant, Title I, Title II, Part A, Supporting Effective Instruction deficits are a result of the funds being set up for reimbursable grant for the year end June 30, 2020.

NOTE 8 - HOLDING CORPORATION

The School Corporation has entered into two capital leases with the North Miami School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ended June 30, 2019 and 2020 totaled \$203,500 and \$204,000, respectively.

(Continued)

NORTH MIAMI COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2019 and 2020

NOTE 9 - 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).

SUPPLEMENTAL INFORMATION (Unaudited)

NORTH MIAMI COMMUNITY SCHOOLS
OTHER INFORMATION
June 30, 2020

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 statements 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 statements 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.

NORTH MIAMI COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	604,701													
	General	Education	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day	School Lunch	Curricular Materials Rental	Levy Excess	Child Care Program	Educational License Plates
Cash and investments - beginning	\$ 432,521	\$ -	\$ 332,850	\$ 86,574	\$ -	\$ 604,701	\$ 262,613	\$ 34,901	\$ 414,880	\$ 273,256	\$ 24,379	\$ 139	\$ 14,163	\$ 3,563
Receipts:														
Local sources	19,481	21,058	581,072	209,736	928,057	351,529	241,266	44,744	-	221,363	90,452	-	38,656	-
Intermediate sources	408	1,451	-	-	-	-	-	-	-	-	-	-	-	19
State sources	2,842,949	2,803,676	-	-	-	-	-	-	-	5,762	27,139	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	219,734	-	-	-	-
Temporary loans	-	-	-	92,515	238,860	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	946	3,326	-	-	37,610	1,813	-	-	-	-	15,430	-	-	-
Total receipts	2,863,784	2,829,511	581,072	302,251	1,204,527	353,342	241,266	44,744	-	446,859	133,021	-	38,656	19
Disbursements:														
Instruction	1,814,587	1,821,489	-	-	-	-	-	-	-	-	-	-	11,803	-
Support services	834,718	464,548	-	-	1,105,060	255,650	236,558	-	-	5,638	120,204	-	-	-
Noninstructional services	76,795	55,006	-	-	-	-	-	-	-	440,618	-	-	19,288	-
Facilities acquisition and construction	-	-	-	-	101,746	247,050	-	-	-	-	-	-	-	-
Debt services	80,185	-	568,804	291,415	80,185	309,776	166,701	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,806,285	2,341,043	568,804	291,415	1,286,991	812,476	403,259	-	-	446,256	120,204	-	31,091	-
Excess (deficiency) of receipts over disbursements	57,499	488,468	12,268	10,836	(82,464)	(459,134)	(161,993)	44,744	-	603	12,817	-	7,565	19
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	594	-	-	-	604	-	-	-	-	8,897	-	-	-
Transfers in	-	490,020	-	-	824,728	-	-	-	120,000	-	17,982	-	-	-
Transfers out	(490,020)	(613,204)	(17,982)	-	-	(146,171)	(100,620)	(79,645)	-	-	-	-	-	-
Total other financing sources (uses)	(490,020)	(122,590)	(17,982)	-	824,728	(145,567)	(100,620)	(79,645)	120,000	-	26,879	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(432,521)	365,878	(5,714)	10,836	742,264	(604,701)	(262,613)	(34,901)	120,000	603	39,696	-	7,565	19
Cash and investments - ending	\$ -	\$ 365,878	\$ 327,136	\$ 97,410	\$ 742,264	\$ -	\$ -	\$ -	\$ 534,880	\$ 273,859	\$ 64,075	\$ 139	\$ 21,728	\$ 3,582

(Continued)

NORTH MIAMI COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	School Library Printed Material	Early Intervention Grant	Lilly Endowment Planning Grant	Donations Gifts and Trusts & Oral Health/Hygiene	Alternative Education	Vending	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Recreational Activities	Non-English Speaking Programs	School Technology	Career and Technical Performance Grant
Cash and investments - beginning	\$ 6,798	\$ (2,800)	\$ 928	\$ 6,731	\$ -	\$ -	\$ -	\$ 65	\$ -	\$ -	\$ 75	\$ 35,748	\$ 7,298
Receipts:													
Local sources	-	-	-	2,061	-	84	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	3,283	-	-	-	-	-	10,541	-	35,000	3,341	-	771	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	10,263
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	3,283	-	-	2,061	-	84	10,541	-	35,000	3,341	-	771	10,263
Disbursements:													
Instruction	5,055	(2,800)	-	4,814	-	-	-	65	-	2,800	-	-	1,674
Support services	-	-	928	-	-	-	10,541	-	17,465	-	-	31,430	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	52,537	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,055	(2,800)	928	4,814	-	-	10,541	65	70,002	2,800	-	31,430	1,674
Excess (deficiency) of receipts over disbursements	(1,772)	2,800	(928)	(2,753)	-	84	-	(65)	(35,002)	541	-	(30,659)	8,589
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	5,026	396	-	-	-	-	-	-	-
Transfers out	(5,026)	-	-	-	-	-	-	-	-	-	-	(5,089)	-
Total other financing sources (uses)	(5,026)	-	-	-	5,026	396	-	-	-	-	-	(5,089)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,798)	2,800	(928)	(2,753)	5,026	480	-	(65)	(35,002)	541	-	(35,748)	8,589
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,978	\$ 5,026	\$ 480	\$ -	\$ -	\$ (35,002)	\$ 541	\$ 75	\$ -	\$ 15,887

(Continued)

NORTH MIAMI COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Teacher Appreciation Grant	State Connectivity Grant	Vending Fund	ISTA Settlement	Title I 2017-2018	Title I 2011-2021	Student Support, Title IV	Title II, Part A, Supporting Effective Instruction	Title II, Part A, Supporting Effective Instruction	Prepaid Lunch	Payroll Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 481	\$ 26,978	\$ (10,636)	\$ -	\$ -	\$ (438)	\$ -	\$ 3,602	\$ 23,075	\$ 2,582,445
Receipts:												
Local sources	-	-	24	-	-	-	-	-	-	-	-	2,749,583
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	1,878
State sources	25,321	10,285	-	-	-	-	-	-	-	-	-	5,768,068
Federal sources	-	-	-	-	52,064	106,049	6,923	3,806	24,127	-	-	422,966
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	331,375
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	21	-	-	-	-	1,407,845	1,466,991
Total receipts	25,321	10,285	24	-	52,064	106,070	6,923	3,806	24,127	-	1,407,845	10,740,861
Disbursements:												
Instruction	25,242	-	-	-	31,735	93,072	-	-	-	-	1	3,809,537
Support services	-	-	-	-	9,406	24,382	7,651	4,144	24,127	-	-	3,152,450
Noninstructional services	-	-	-	-	287	1,689	-	-	-	-	-	593,683
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	401,333
Debt services	-	-	-	-	-	-	-	-	-	-	-	1,497,066
Nonprogrammed charges	-	-	109	-	-	-	-	-	-	-	1,399,843	1,399,952
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	25,242	-	109	-	41,428	119,143	7,651	4,144	24,127	-	1,399,844	10,854,021
Excess (deficiency) of receipts over disbursements	79	10,285	(85)	-	10,636	(13,073)	(728)	(338)	-	-	8,001	(113,160)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	10,095
Transfers in	-	-	-	-	-	-	-	-	-	-	-	1,458,152
Transfers out	-	-	(396)	-	-	-	-	-	-	-	-	(1,458,153)
Total other financing sources (uses)	-	-	(396)	-	-	-	-	-	-	-	-	10,094
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	79	10,285	(481)	-	10,636	(13,073)	(728)	(338)	-	-	8,001	(103,066)
Cash and investments - ending	\$ 79	\$ 10,285	\$ -	\$ 26,978	\$ -	\$ (13,073)	\$ (728)	\$ (776)	\$ -	\$ 3,602	\$ 31,076	\$ 2,479,379

NORTH MIAMI COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Education	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Local Rainy Day	School Lunch	Curricular Materials Rental	Levy Excess	Child Care Program	Preschool Donations	Vending	1750 Unit Defined	Educational License Plates	Donations Gifts and Trusts & Oral Health/Hygiene
Cash and investments - beginning	\$ 365,878	\$ 327,136	\$ 97,410	\$ 742,264	\$ 534,880	\$ 273,859	\$ 64,075	\$ 139	\$ 21,728	\$ -	\$ -	\$ -	\$ 3,582	\$ 3,978
Receipts:														
Local sources	19,273	752,729	199,287	1,561,544	-	171,687	49,735	-	36,462	500	123	5,239	-	1,500
Intermediate sources	879	-	-	-	-	-	-	-	-	-	-	-	56	-
State sources	5,614,313	-	-	-	-	5,466	28,120	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	232,752	-	-	-	-	-	-	-	-
Temporary loans	-	-	150,304	551,839	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	5,170	-	-	15,512	-	-	19,090	-	-	-	-	-	-	-
Total receipts	5,639,635	752,729	349,591	2,128,895	-	409,905	96,945	-	36,462	500	123	5,239	56	1,500
Disbursements:														
Instruction	3,693,827	-	-	-	-	-	-	-	52,998	-	-	-	-	800
Support services	858,416	-	-	2,121,597	-	5,240	122,824	-	-	-	-	5,239	-	-
Noninstructional services	82,261	-	-	-	-	534,084	-	-	-	-	317	-	-	-
Facilities acquisition and construction	-	-	-	316,099	-	-	-	-	-	-	-	-	-	-
Debt services	-	646,551	284,391	319,045	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,634,504	646,551	284,391	2,756,741	-	539,324	122,824	-	52,998	-	317	5,239	-	800
Excess (deficiency) of receipts over disbursements	1,005,131	106,178	65,200	(627,846)	-	(129,419)	(25,879)	-	(16,536)	500	(194)	-	56	700
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	281	-	-	2,682	-	702	3,233	-	-	-	-	-	-	-
Transfers in	-	-	-	884,150	150,000	-	16,571	-	-	-	480	-	-	-
Transfers out	(884,150)	(16,571)	-	(150,000)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(883,869)	(16,571)	-	736,832	150,000	702	19,804	-	-	-	480	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	121,262	89,607	65,200	108,986	150,000	(128,717)	(6,075)	-	(16,536)	500	286	-	56	700
Cash and investments - ending	\$ 487,140	\$ 416,743	\$ 162,610	\$ 851,250	\$ 684,880	\$ 145,142	\$ 58,000	\$ 139	\$ 5,192	\$ 500	\$ 286	\$ -	\$ 3,638	\$ 4,678

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NORTH MIAMI COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Donations Gifts and Trusts & Oral Health/Hygiene	Instructional Support	Alternative Education	Vending	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Recreational Activities	Non-English Speaking Program	Non-English Speaking Programs	Career and Technical Performance Grant	Teacher Appreciation Grant	State Connectivity Grant
Cash and investments - beginning	\$ -	\$ -	\$ 5,026	\$ 480	\$ -	\$ -	\$ (35,002)	\$ 541	\$ -	\$ 75	\$ 15,887	\$ 79	\$ 10,285
Receipts:													
Local sources	2,500	1,500	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	10,309	-	35,000	2,737	6,817	-	-	30,746	11,083
Federal sources	-	-	-	-	-	9,041	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,500	1,500	-	-	10,309	9,041	35,000	2,737	6,817	-	-	30,746	11,083
Disbursements:													
Instruction	-	-	5,026	-	-	-	-	541	5,987	-	-	30,825	-
Support services	-	-	-	-	10,309	346	14,582	-	-	-	-	-	11,485
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	5,026	-	10,309	346	14,582	541	5,987	-	-	30,825	11,485
Excess (deficiency) of receipts over disbursements	2,500	1,500	(5,026)	-	-	8,695	20,418	2,196	830	-	-	(79)	(402)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(480)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(480)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,500	1,500	(5,026)	(480)	-	8,695	20,418	2,196	830	-	-	(79)	(402)
Cash and investments - ending	\$ 2,500	\$ 1,500	\$ -	\$ -	\$ -	\$ 8,695	\$ (14,584)	\$ 2,737	\$ 830	\$ 75	\$ 15,887	\$ -	\$ 9,883

(Continued)

NORTH MIAMI COMMUNITY SCHOOLS
OMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCE
(USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended June 30, 2020

	ISTA Settlement	Project Lead the Way	Title I 2011-2021	Title I	Student Support, Title IV	Title II, Part A, Supporting Effective Instruction	Prepaid Lunch	Payroll Clearing	Totals
Cash and investments - beginning	\$ 26,978	\$ -	\$ (13,073)	\$ -	\$ (728)	\$ (776)	\$ 3,602	\$ 31,076	\$ 2,479,379
Receipts:									
Local sources	-	-	-	-	-	-	-	-	2,802,079
Intermediate sources	-	-	-	-	-	-	-	-	935
State sources	-	5,800	-	-	-	-	-	-	5,750,391
Federal sources	-	-	32,437	107,257	2,527	15,271	-	-	399,285
Temporary loans	-	-	-	-	-	-	-	-	702,143
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,413,323	1,453,095
Total receipts	-	5,800	32,437	107,257	2,527	15,271	-	1,413,323	11,107,928
Disbursements:									
Instruction	-	-	15,646	115,982	-	4,277	-	-	3,925,909
Support services	-	3,600	3,718	-	1,799	11,108	-	-	3,170,263
Noninstructional services	-	-	-	236	-	-	-	-	616,898
Facilities acquisition and construction	-	-	-	-	-	-	-	-	316,099
Debt services	-	-	-	-	-	-	-	-	1,249,987
Nonprogrammed charges	-	-	-	-	-	-	-	1,399,734	1,399,734
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,600	19,364	116,218	1,799	15,385	-	1,399,734	10,678,890
Excess (deficiency) of receipts over disbursements	-	2,200	13,073	(8,961)	728	(114)	-	13,589	429,038
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	6,898
Transfers in	-	-	-	-	-	-	-	-	1,051,201
Transfers out	-	-	-	-	-	-	-	-	(1,051,201)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	6,898
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,200	13,073	(8,961)	728	(114)	-	13,589	435,936
Cash and investments - ending	\$ 26,978	\$ 2,200	\$ -	\$ (8,961)	\$ -	\$ (890)	\$ 3,602	\$ 44,665	\$ 2,915,315

NORTH MIAMI CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2020

<u>Government or Enterprise</u>	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 301,738</u>	<u>\$ 24,434</u>

NORTH MIAMI CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF LEASES AND DEBT
June 30, 2020

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
North Miami Community School Building Corporation	2012 Building Project	\$ 76,500	7/15/2013	1/15/2026
North Miami Community School Building Corporation	Sewage Plant Upgrade	272,000	6/30/2011	12/31/2021
North Miami Community Schools	Elementary student 1:1 devices	37,373	5/25/2018	4/1/2022
North Miami Community Schools	Middle & High School student 1:1 devices	<u>46,055</u>	8/1/2019	7/1/2022
Total governmental activities		<u>431,928</u>		
Total of annual lease payments		<u>\$ 431,928</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General obligation bonds	Severence	\$ 601,230	\$ 208,866
Tax anticipation warrants	TAW 2019	312,372	629,002
Notes and loans payable	Elem Energy Savings	590,953	160,370
Notes and loans payable	Common School Loan A0514	544,500	286,890
Notes and loans payable	Common School Loan A0458	<u>364,000</u>	<u>67,760</u>
Total governmental activities		<u>2,413,055</u>	<u>1,352,888</u>
Totals		<u>\$ 2,413,055</u>	<u>\$ 1,352,888</u>

NORTH MIAMI CONSOLIDATED SCHOOL CORPORATION
SCHEDULE OF CAPITAL ASSETS
June 30, 2020

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 244,128
Infrastructure	228,897
Buildings	16,100,451
Improvements other than buildings	842,542
Machinery, equipment, and vehicles	8,847,754
Books and other	<u>251,345</u>
 Total governmental activities	 <u>26,515,117</u>
 Total capital assets	 <u>\$ 26,515,117</u>

NORTH MIAMI COMMUNITY SCHOOLS
OTHER REPORT
June 30, 2019 and 2020

The reports presented herein were prepared in addition to another official report prepared for the School Corporation as listed below:

Indiana State Board of Accounts Compliance Examination of the North Miami Community Schools.

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Indiana Public School Corporations*.

NORTH MIAMI COMMUNITY SCHOOLS
EXIT CONFERENCE
July 1, 2018 to June 30, 2020

The contents of this report were discussed on December 9, 2021 with Kenneth Hanson, Superintendent, William Deeds II, School Board President, and Serena Francis, Treasurer.