

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SCHOOL CITY OF HAMMOND

LAKE COUNTY, INDIANA

July 1, 2019 to June 30, 2021



**FILED**

10/21/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Alesia Pritchett	07-01-19 to 12-31-22
Superintendent of Schools	Scott Miller	07-01-19 to 12-31-22
President of the School Board	Deborah White Anna Mamala John Czulno	07-01-19 to 11-01-19 11-02-19 to 12-31-20 01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of the School City of Hammond (School Corporation), which comprises the financial position and results of operations as of and for the period of July 1, 2019 to June 30, 2021, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

#### ***Opinion on Regulatory Basis of Accounting***

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

#### ***Basis for Adverse and Unmodified Opinions***

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

***Management's Responsibilities for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

***Other Information***

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2022, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

October 11, 2022

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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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SCHOOL CITY OF HAMMOND  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
School Education	\$ 1,553,385	\$ 93,603,715	\$ 76,279,356	\$ (14,078,281)	\$ 4,799,463	\$ 90,568,894	\$ 77,160,420	\$ (14,347,768)	\$ 3,860,169
Operating Referendum Tax Levy	4,711,042	17,549,343	16,140,314	-	6,120,071	13,759,110	12,418,078	-	7,461,103
Debt Service Fund	1,051,616	19,573,884	16,356,149	3,223,734	7,493,085	20,236,922	21,267,728	(2,431,108)	4,031,171
Exempt Debt Service	13,550,173	5,921,319	14,292,716	(5,178,776)	-	-	-	-	-
Exempt Pension Debt Service	280,084	406,770	606,652	(26,995)	53,207	758,584	753,373	(36,102)	22,316
Referendum Debt Exempt Capital Fund	465,600	4,123,399	4,587,100	-	1,899	9,196,221	8,424,200	-	773,920
School Operations	(770,542)	16,594,103	24,895,058	15,804,065	6,732,568	9,985,952	28,762,654	15,579,622	3,535,488
Retirement/Severance Bond Fund	588,033	346	110,164	-	478,215	173	133,237	-	345,151
Construction Fund	379,909	218	380,127	-	-	-	-	-	-
2008 Construction	1,667	-	-	-	1,667	-	-	-	1,667
Performing Arts Acad Construct	47,183	-	-	-	47,183	-	-	-	47,183
Roofing Projects - Bid B	40,492	-	-	-	40,492	-	-	-	40,492
School Lunch Fund	1,289,403	7,772,336	7,507,401	-	1,554,338	4,728,042	5,738,467	-	543,913
Curricular Materials Rental	(4,783,739)	699,631	874,860	365,532	(4,593,436)	953,663	150,644	1,305,383	(2,485,034)
Repair & Replacement Fund	618,192	101,000	3,968	(715,224)	-	-	-	-	-
Self-Insurance Fund	2,507,507	22,200,291	22,481,878	-	2,225,920	24,522,961	25,686,330	-	1,062,551
Joint Serv/Supply Area Vocational	-	97,500	11,662	715,224	801,062	187,750	200,219	-	788,593
2016 Group Workcamps	-	24,331	20,408	-	3,923	-	-	-	3,923
ArcelorMittal USA Grant	36,500	2,000	15,852	-	22,648	1,500	1,748	-	22,400
School Library Printed Material	4,928	-	1,904	-	3,024	-	106	-	2,918
Safe School Haven	302	-	-	-	302	-	260	-	42
Early Intervention Grant	70	-	-	(70)	-	-	-	-	-
Lily Grant	1,257,254	-	316,156	-	941,098	-	265,012	-	676,086
Spec Ed Super Games	6,422	-	2,028	15,000	19,394	-	-	-	19,394
Target Field Trip Grt Lincoln	-	-	-	200	200	-	-	-	200
Clark M/H Girls In Stem	-	-	-	375	375	-	-	-	375
PTA Donations - Principal Lunch	-	-	-	-	-	500	-	-	500
Memory Of Laurel Clinton	-	-	-	-	-	735	-	-	735
BP Stem Grant 20-21	-	-	-	-	-	15,000	-	-	15,000
Donations	5,242	-	-	-	5,242	-	-	-	5,242
Headstart Donations	4,357	-	580	-	3,777	-	-	-	3,777
Instructional Support Fund 1	450,292	362,446	270,317	(5,294)	537,127	517,235	382,147	-	672,215
Young Authors Program	378	-	-	(378)	-	-	-	-	-
RTI Professional Development	2,910	1,325	1,430	-	2,805	-	330	-	2,475
Art Lenders	4,359	-	-	(4,359)	-	-	-	-	-
High Ability	161	-	-	(161)	-	-	-	-	-
Adult & Continuing Education Fund	66,705	257,445	243,326	-	80,824	293,632	243,339	-	131,117
Science Awards	14,113	1,500	1,353	-	14,260	-	-	-	14,260
Hammond Foundation Fundraiser	-	17,536	17,536	-	-	-	-	-	-
Chess Club Activities	-	2,954	3,741	9,810	9,023	-	40	-	8,983
Expanded Studies Program	-	-	248	39,594	39,346	-	-	-	39,346
2019 Original Towns Grant Mort	-	-	-	-	-	10,000	8,093	-	1,907
Carpentry Comp Sup Grant-Skills	-	-	-	-	-	500	-	-	500
Robotics	133,193	5,650	15,312	-	123,531	250	11,087	-	112,694
Jr Robotics	3,265	725	273	-	3,717	-	-	-	3,717
Survive Alive	655	500	119	-	1,036	-	-	-	1,036
PLTW Competitions	193	-	-	-	193	-	-	-	193
United Way Summer Camp	-	13,088	13,088	-	-	-	-	-	-
Dairy Op Grant	-	-	-	2,007	2,007	-	1,936	-	71
Breakfast Grant	-	-	9,842	14,842	5,000	-	5,000	-	-
Action For Healthy Kids Grant	-	12,900	12,295	18,512	19,117	-	12,441	-	6,676
Mentoring Opportunity Program	-	-	7,522	8,289	767	1,000	-	-	1,767
No Kids Hungry Grant	-	36,000	36,000	-	-	-	-	-	-
GENYOUth Covid-19 Maywood Sch	-	2,000	45	-	1,955	-	1,955	-	-
GENYOUth Covid-19 Irving Sch	-	2,000	-	-	2,000	-	-	-	-
IN Toll Road-School Relief Fun	-	9,800	-	-	9,800	-	2,298	-	7,502
GENYOUth Covid-19 Harding Sch	-	1,000	-	-	1,000	-	1,000	-	-
GENYOUth Covid-19 Edison Sch	-	-	-	-	-	2,000	2,000	-	-
Help Feed School Kids Now! Grant	-	-	-	-	-	1,500	1,500	-	-
King's Hawaiian Donation	-	-	-	-	-	50,000	36,316	-	13,684

SCHOOL CITY OF HAMMOND  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
Nourishing Neighbors Summer Meals	-	-	-	-	-	25,000	25,000	-	-
No Kid Hungry Grant	-	-	-	-	-	50,000	50,000	-	-
Active Teachers Grant - Morton HS	-	-	-	-	-	450	-	-	450
The Fuel Up To Play 60-Hometown Gra	-	-	-	-	-	10,000	-	-	10,000
Adult Education Combo	9,659	313,253	306,441	-	16,471	268,822	278,174	-	7,119
Scholarship And Awards Fund	471	8,234	193	-	8,512	14,148	17,472	-	5,188
Construction, Remodeling, and Equipping Buildings	34,731	10,800	19,833	(25,698)	-	-	-	-	-
Action For Healthy Kids Grant	-	30,100	11,588	(18,512)	-	-	-	-	-
Hammond Comm Corp. Grant	6,893	-	6,889	(4)	-	-	-	-	-
Bp Donation Fund - Stem	-	15,000	-	(15,000)	-	-	-	-	-
Chess Club Activities	8,933	2,430	1,553	(9,810)	-	-	-	-	-
Expanded Studies Program	46,152	1,158	7,716	(39,594)	-	-	-	-	-
Remediation	629	-	-	(629)	-	-	-	-	-
IN Dual Lang Immersion	-	29,741	3,632	(29,275)	(3,166)	19,985	16,819	-	-
Formative Assessment Grant	28,547	154,095	172,097	-	10,545	127,272	137,817	-	-
2018-19 IN Dual Lang Immersion	-	31,919	31,919	-	-	-	-	-	-
2019-20 IN Dual Lang Immersion	-	-	29,276	29,276	-	-	-	-	-
Instructional Support Fund	594	-	394	(200)	-	-	-	-	-
Education Technology	-	1,213,725	1,244,227	-	(30,502)	1,279,767	1,269,977	-	(20,712)
Adult And Continuing Educaton Fund	(35,867)	39,182	3,315	-	-	-	-	-	-
Early Childhood Interv. (1St Steps)	38,887	-	38,887	-	-	-	-	-	-
Medicaid Reimbursement - State	24,857	72,968	-	(97,825)	-	22,427	-	(22,427)	-
Secured Sch Safety Grant	-	50,000	50,000	-	-	50,000	50,000	-	-
Stem Acceleration Program Grant	-	-	-	-	-	1,000	32,462	-	(31,462)
Extra Curricular Reimbursement	(13,946)	28,379	32,971	-	(18,538)	12,129	7,813	-	(14,222)
Professional Development 04-05 to 06-07	10,783	32	-	-	10,815	-	950	-	9,865
Non-English Speaking Programs	133,419	-	133,419	-	-	-	-	-	-
Non-English Speaking 2019-20	-	611,017	374,695	-	236,322	-	236,322	-	-
Non-English Speaking 2020-21	-	-	-	-	-	525,446	242,069	-	283,377
School Technology	2,073	-	2,073	-	-	3,955	-	-	3,955
School Technology/Network Fund	31,924	-	137,038	-	(105,114)	961	(104,153)	-	-
Career And Tech Educ (CTE)	38,434	-	14,499	-	23,935	-	4,771	-	19,164
19 Teacher Appreciation Grant	-	448,505	448,505	-	-	440,098	440,098	-	-
2019-20 High Ability Grant	-	86,409	49,698	-	36,711	74,253	77,291	-	33,673
State Connectivity Grant	-	3,694	-	-	3,694	-	-	-	3,694
Miscellaneous Programs	403	-	28	(375)	-	-	-	-	-
Summer eLearning	(17,000)	17,000	-	-	-	-	-	-	-
Project Lead The Way	20,000	68,650	4,874	-	83,776	43,868	39,500	-	88,144
Professional Development	26,309	-	-	-	26,309	-	-	-	26,309
Title 1 PI 107-110 Iasa	(25,957)	114,111	171,404	-	(83,250)	169,076	85,826	-	-
Title I	(194,972)	1,600,831	1,405,859	-	-	-	-	-	-
Title I 2019-20	-	3,130,016	3,326,336	-	(196,320)	1,470,269	1,273,949	-	-
Title I 2020-21	-	-	-	-	-	2,804,938	2,999,727	-	(194,789)
Homeless Assistance Grants	(2,027)	17,065	15,038	-	-	-	-	-	-
McKinney-Vento Education 19-20	-	35,565	37,470	-	(1,905)	16,914	15,009	-	-
McKinney-Vento Education 20-21	-	-	-	-	-	32,316	33,771	-	(1,455)
PI 101-476 Idea	-	172,720	132,536	(91,441)	(51,257)	-	(51,257)	-	-
Idea Special Ed Grant Fy 18-20	-	2,427,313	2,668,823	-	(241,510)	898,466	812,813	-	(155,857)
Idea Special Ed Grant Fy 19-21	-	-	-	-	-	1,812,130	1,902,748	-	(90,618)
Special Ed Pre-School	(91,441)	-	-	91,441	-	-	-	-	-
Special Ed Pre-School 2018-20	-	76,778	82,144	-	(5,366)	39,906	34,689	-	(149)
FY 2021 Special Ed PreSchool	-	-	-	-	-	43,802	45,026	-	(1,224)
PI 100-297 Adult Basic Education	(19,132)	19,363	231	-	-	-	-	-	-
Student Support Title IV	(75,930)	259,323	188,517	-	(5,124)	124,785	122,295	-	(2,634)
Perkins Assessment Grant	-	-	-	-	-	9,986	9,986	-	-
Carl Perkins Voc Ed	(50,592)	95,448	44,856	-	-	-	-	-	-
2019 - Carl D. Perkins Grant	-	493,358	535,196	-	(41,838)	115,596	73,758	-	-
Perkins Summer Bridge Grant	-	-	-	-	-	43,125	43,125	-	-
2020 Carl D. Perkins Grant	-	-	-	-	-	454,732	532,401	-	(77,669)
Perkins CTE Covid-19 Assistance Gr	-	-	-	-	-	28,772	31,614	-	(2,842)

SCHOOL CITY OF HAMMOND  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
Perkins Assessment Grant 2020-21	-	-	-	-	-	8,285	8,285	-	-
Headstart 2021 T & T	-	812,291	812,329	-	(38)	24,901	24,863	-	-
Headstart 2021	-	294,275	516,441	-	(222,166)	1,371,550	1,151,572	-	(2,188)
Headstart 2020 Covid-19	-	-	-	-	-	147,732	145,545	-	2,187
Headstart 2022	-	-	-	-	-	353,758	603,389	-	(249,631)
Headstart 2022 T & T	-	-	-	-	-	-	1,040	-	(1,040)
Headstart Covid Response/Summer Sch	-	-	-	-	-	-	5,863	-	(5,863)
Medicaid Reimbursement - Federal	266,790	243,123	193,311	-	316,602	215,792	160,527	-	371,867
Enhance Alt. Ed. Programs	-	306,232	324,538	-	(18,306)	18,306	-	-	-
Partnerships - CDBG 08/09	17,147	-	-	-	17,147	-	-	-	17,147
Title II, Part A, Supporting Effective Instruction	(7,098)	425,304	418,206	-	-	439,831	550,130	-	(110,299)
Title III, English Language Acquisition	(6,169)	176,861	176,473	-	(5,781)	182,179	182,932	-	(6,534)
Headstart 2018	(90,487)	259,946	169,459	-	-	-	-	-	-
ESSER II	-	-	-	-	-	2,787,761	4,291,713	-	(1,503,952)
GEERF-Gov's Emergency Educ Relief	-	-	-	-	-	815,096	825,208	-	(10,112)
Federal Stimulus-18003 Educ. Stab R	-	-	-	-	-	1,507,996	1,545,166	-	(37,170)
Title II - Juvenile Justice And Del	-	-	-	-	-	11,983	11,983	-	-
Prepaid Lunch	133,750	71,581	190,539	-	14,792	964	1,007	-	14,749
Payroll Deductions	164,674	79,111,124	79,147,006	-	128,792	77,899,372	77,716,468	-	311,696
Retiree Vision Insurance	-	192	-	-	192	672	-	-	864
Life Insurance Employee LOA	-	2,638	-	-	2,638	1,483	-	-	4,121
Life Lock EE FMLA Or EE LOA	-	-	-	-	-	185	-	-	185
<b>Totals</b>	<b>\$ 23,936,745</b>	<b>\$ 282,778,804</b>	<b>\$ 279,199,252</b>	<b>\$ -</b>	<b>\$ 27,516,297</b>	<b>\$ 272,614,364</b>	<b>\$ 279,687,511</b>	<b>\$ 47,600</b>	<b>\$ 20,490,750</b>

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

SCHOOL CITY OF HAMMOND  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

SCHOOL CITY OF HAMMOND  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

*Interfund loans.* Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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

**E. Disbursements**

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

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

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

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

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

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

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

*Interfund loans.* Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

**F. Other Financing Sources and Uses**

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

SCHOOL CITY OF HAMMOND  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

SCHOOL CITY OF HAMMOND  
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*

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.

SCHOOL CITY OF HAMMOND  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan Description*

The Indiana Teachers' 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.

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

*Financial Report*

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the 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

SCHOOL CITY OF HAMMOND  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Contributions*

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

**Note 7. *Negative Receipts and Disbursements***

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

**Note 8. *Cash Balance Deficits***

The financial statement contains some funds with deficits in cash. The financial statement contains some funds with deficits in cash. The Curricular Materials Rental fund deficit arose primarily from disbursements exceeding receipts due to years of low collection from parents. This deficit is to be repaid from future receipts. The other fund deficits are from reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2020 and 2021. The School Corporation is complying with the reimbursement procedure as mandated by the Indiana Department of Education.

**Note 9. *Holding Corporation***

The School Corporation has entered into a capital lease with the Hammond Multi-School Building Corporation. 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, 2020 and 2021, totaled \$18,602,100 and \$18,590,200, respectively.

**Note 10. *Other Postemployment Benefits***

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

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## OTHER INFORMATION

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.

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	School Education	Operating Referendum Tax Levy	Debt Service Fund	Exempt Debt Service	Exempt Pension Debt Service	Referendum Debt Exempt Capital Fund	School Operations	Retirement/Sever ance Bond Fund	Construction Fund	2008 Construction	Performing Arts Acad Construct	Roofing Projects - Bid B
Cash and investments - beginning	\$ 1,553,385	\$ 4,711,042	\$ 1,051,616	\$ 13,550,173	\$ 280,084	\$ 465,600	\$ (770,542)	\$ 588,033	\$ 379,909	\$ 1,667	\$ 47,183	\$ 40,492
Receipts:												
Local sources	1,342,003	9,779,343	8,903,884	5,921,319	406,770	3,873,399	7,896,868	346	218	-	-	-
State sources	92,258,862	-	-	-	-	-	-	-	-	-	-	-
Federal sources	2,850	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	7,770,000	10,670,000	-	-	-	8,695,000	-	-	-	-	-
Interfund loans	-	-	-	-	-	250,000	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,235	-	-	-	-	-
Total receipts	93,603,715	17,549,343	19,573,884	5,921,319	406,770	4,123,399	16,594,103	346	218	-	-	-
Disbursements:												
Instruction	53,644,860	4,421,583	-	-	-	-	-	-	-	-	-	-
Support services	21,429,634	4,162,940	-	-	-	-	21,201,755	110,164	47,160	-	-	-
Noninstructional services	1,204,862	5,791	-	-	-	-	85,803	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	127,500	-	999,980	-	-	-
Debt services	-	7,550,000	16,106,149	14,292,716	606,652	4,587,100	3,480,000	-	(667,013)	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	250,000	-	-	-	-	-	-	-	-	-
Total disbursements	76,279,356	16,140,314	16,356,149	14,292,716	606,652	4,587,100	24,895,058	110,164	380,127	-	-	-
Excess (deficiency) of receipts over disbursements	17,324,359	1,409,029	3,217,735	(8,371,397)	(199,882)	(463,701)	(8,300,955)	(109,818)	(379,909)	-	-	-
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	109,282	-	5,178,775	-	-	364,507	15,804,065	-	-	-	-	-
Transfers out	(14,187,563)	-	(1,955,041)	(5,178,776)	(26,995)	(364,507)	-	-	-	-	-	-
Total other financing sources (uses)	(14,078,281)	-	3,223,734	(5,178,776)	(26,995)	-	15,804,065	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,246,078	1,409,029	6,441,469	(13,550,173)	(226,877)	(463,701)	7,503,110	(109,818)	(379,909)	-	-	-
Cash and investments - ending	\$ 4,799,463	\$ 6,120,071	\$ 7,493,085	\$ -	\$ 53,207	\$ 1,899	\$ 6,732,568	\$ 478,215	\$ -	\$ 1,667	\$ 47,183	\$ 40,492

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	School Lunch Fund	Curricular Materials Rental	Repair & Replacement Fund	Self-Insurance Fund	Joint Serv/Supply Area Vocational	2016 Group Workcamps	ArcelorMittal USA Grant	School Library Printed Material	Safe School Haven	Early Intervention Grant	Lily Grant	Spec Ed Super Games
Cash and investments - beginning	\$ 1,289,403	\$ (4,783,739)	\$ 618,192	\$ 2,507,507	\$ -	\$ -	\$ 36,500	\$ 4,928	\$ 302	\$ 70	\$ 1,257,254	\$ 6,422
Receipts:												
Local sources	317,395	76,214	101,000	22,200,291	97,500	24,331	2,000	-	-	-	-	-
State sources	20,428	623,417	-	-	-	-	-	-	-	-	-	-
Federal sources	7,434,513	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	7,772,336	699,631	101,000	22,200,291	97,500	24,331	2,000	-	-	-	-	-
Disbursements:												
Instruction	-	-	3,968	-	-	-	14,040	1,904	-	-	-	2,028
Support services	48,775	874,860	-	18,600	-	6,731	1,812	-	-	-	316,156	-
Noninstructional services	7,457,987	-	-	-	-	13,677	-	-	-	-	-	-
Facilities acquisition and construction	639	-	-	-	11,662	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	22,463,278	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,507,401	874,860	3,968	22,481,878	11,662	20,408	15,852	1,904	-	-	316,156	2,028
Excess (deficiency) of receipts over disbursements	264,935	(175,229)	97,032	(281,587)	85,838	3,923	(13,852)	(1,904)	-	-	(316,156)	(2,028)
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	365,532	-	-	715,224	-	-	-	-	-	-	15,000
Transfers out	-	-	(715,224)	-	-	-	-	-	-	(70)	-	-
Total other financing sources (uses)	-	365,532	(715,224)	-	715,224	-	-	-	-	(70)	-	15,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	264,935	190,303	(618,192)	(281,587)	801,062	3,923	(13,852)	(1,904)	-	(70)	(316,156)	12,972
Cash and investments - ending	\$ 1,554,338	\$ (4,593,436)	\$ -	\$ 2,225,920	\$ 801,062	\$ 3,923	\$ 22,648	\$ 3,024	\$ 302	\$ -	\$ 941,098	\$ 19,394

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Target Field Trip Grt Lincoln	Clark M/H Girls In Stem	PTA Donations - Principal Lunch	Memory Of Laurel Clinton	BP Stem Grant 20-21	Donations	Headstart Donations	Instructional Support Fund 1	Young Authors Program	RTI Professional Development	Art Lenders	High Ability
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,242	\$ 4,357	\$ 450,292	\$ 378	\$ 2,910	\$ 4,359	\$ 161
Receipts:												
Local sources	-	-	-	-	-	-	-	362,446	-	1,325	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	362,446	-	1,325	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	252,446	-	-	-	-
Support services	-	-	-	-	-	-	580	17,871	-	1,430	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	580	270,317	-	1,430	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(580)	92,129	-	(105)	-	-
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	200	375	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(5,294)	(378)	-	(4,359)	(161)
Total other financing sources (uses)	200	375	-	-	-	-	-	(5,294)	(378)	-	(4,359)	(161)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	200	375	-	-	-	-	(580)	86,835	(378)	(105)	(4,359)	(161)
Cash and investments - ending	\$ 200	\$ 375	\$ -	\$ -	\$ -	\$ 5,242	\$ 3,777	\$ 537,127	\$ -	\$ 2,805	\$ -	\$ -

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Adult & Continuing Education Fund	Science Awards	Hammond Foundation Fundraiser	Chess Club Activities	Expanded Studies Program	2019 Original Towns Grant Mort	Carpentry Comp Sup Grant-Skills	Robotics	Jr Robotics	Survive Alive	PLTW Competitions	United Way Summer Camp
Cash and investments - beginning	\$ 66,705	\$ 14,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,193	\$ 3,265	\$ 655	\$ 193	\$ -
Receipts:												
Local sources	257,445	1,500	17,536	2,954	-	-	-	5,650	725	500	-	13,088
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	257,445	1,500	17,536	2,954	-	-	-	5,650	725	500	-	13,088
Disbursements:												
Instruction	243,326	1,353	-	3,741	248	-	-	15,312	273	119	-	13,088
Support services	-	-	17,536	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	243,326	1,353	17,536	3,741	248	-	-	15,312	273	119	-	13,088
Excess (deficiency) of receipts over disbursements	14,119	147	-	(787)	(248)	-	-	(9,662)	452	381	-	-
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	9,810	39,594	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	9,810	39,594	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,119	147	-	9,023	39,346	-	-	(9,662)	452	381	-	-
Cash and investments - ending	\$ 80,824	\$ 14,260	\$ -	\$ 9,023	\$ 39,346	\$ -	\$ -	\$ 123,531	\$ 3,717	\$ 1,036	\$ 193	\$ -

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Dairy Op Grant	Breakfast Grant	Action For Healthy Kids Grant	Mentoring Opportunity Program	No Kids Hungry Grant	GENYOUth Covid-19 Maywood Sch	GENYOUth Covid-19 Irving Sch	IN Toll Road- School Relief Fun	GENYOUth Covid-19 Harding Sch	GENYOUth Covid-19 Edison Sch	Help Feed School Kids Now! Grant	King's Hawaiian Donation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	12,900	-	36,000	2,000	2,000	9,800	1,000	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	12,900	-	36,000	2,000	2,000	9,800	1,000	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	8,805	7,522	-	-	-	-	-	-	-	-
Noninstructional services	-	9,842	3,490	-	36,000	45	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	9,842	12,295	7,522	36,000	45	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(9,842)	605	(7,522)	-	1,955	2,000	9,800	1,000	-	-	-
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	2,007	14,842	18,512	8,289	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,007	14,842	18,512	8,289	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,007	5,000	19,117	767	-	1,955	2,000	9,800	1,000	-	-	-
Cash and investments - ending	\$ 2,007	\$ 5,000	\$ 19,117	\$ 767	\$ -	\$ 1,955	\$ 2,000	\$ 9,800	\$ 1,000	\$ -	\$ -	\$ -

SCHOOL CITY OF HAMMOND  
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	Nourishing Neighbors Summer Meals	No Kid Hungry Grant	Active Teachers Grant - Morton HS	The Fuel Up To Play 60- Hometown Gra	Adult Education Combo	Scholarship And Awards Fund	Construction, Remodeling, and Equipping Buildings	Action For Healthy Kids Grant	Hammond Comm Corp. Grant	Bp Donation Fund - Stem	Chess Club Activities	Expanded Studies Program
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 9,659	\$ 471	\$ 34,731	\$ -	\$ 6,893	\$ -	\$ 8,933	\$ 46,152
Receipts:												
Local sources	-	-	-	-	5,230	8,234	10,800	30,100	-	15,000	2,430	1,158
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	308,023	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	313,253	8,234	10,800	30,100	-	15,000	2,430	1,158
Disbursements:												
Instruction	-	-	-	-	253,565	193	-	-	5,788	-	1,553	7,716
Support services	-	-	-	-	52,876	-	3,168	4,310	1,101	-	-	-
Noninstructional services	-	-	-	-	-	-	16,665	7,278	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	306,441	193	19,833	11,588	6,889	-	1,553	7,716
Excess (deficiency) of receipts over disbursements	-	-	-	-	6,812	8,041	(9,033)	18,512	(6,889)	15,000	877	(6,558)
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	50,689	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(50,689)	-	(25,698)	(18,512)	(4)	(15,000)	(9,810)	(39,594)
Total other financing sources (uses)	-	-	-	-	-	-	(25,698)	(18,512)	(4)	(15,000)	(9,810)	(39,594)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	6,812	8,041	(34,731)	-	(6,893)	-	(8,933)	(46,152)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 16,471	\$ 8,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CITY OF HAMMOND  
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	Remediation	IN Dual Lang Immersion	Formative Assessment Grant	2018-19 IN Dual Lang Immersion	2019-20 IN Dual Lang Immersion	Instructional Support Fund	Education Technology	Adult And Continuing Educaton Fund	Early Childhood Interv. (1St Steps)	Medicaid Reimbursement - State	Secured Sch Safety Grant	Stem Acceleration Program Grant
Cash and investments - beginning	\$ 629	\$ -	\$ 28,547	\$ -	\$ -	\$ 594	\$ -	\$ (35,867)	\$ 38,887	\$ 24,857	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	1,213,725	-	-	-	-	-
State sources	-	29,741	154,095	31,919	-	-	-	-	-	2,903	50,000	-
Federal sources	-	-	-	-	-	-	-	39,182	-	70,065	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	29,741	154,095	31,919	-	-	1,213,725	39,182	-	72,968	50,000	-
Disbursements:												
Instruction	-	-	172,097	-	-	-	-	3,315	36,873	-	-	-
Support services	-	3,632	-	31,919	29,276	394	1,244,227	-	2,014	-	50,000	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,632	172,097	31,919	29,276	394	1,244,227	3,315	38,887	-	50,000	-
Excess (deficiency) of receipts over disbursements	-	26,109	(18,002)	-	(29,276)	(394)	(30,502)	35,867	(38,887)	72,968	-	-
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	29,276	-	-	29,276	-	-	-	-	-	-	-
Transfers out	(629)	(58,551)	-	-	-	(200)	-	-	-	(97,825)	-	-
Total other financing sources (uses)	(629)	(29,275)	-	-	29,276	(200)	-	-	-	(97,825)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(629)	(3,166)	(18,002)	-	-	(594)	(30,502)	35,867	(38,887)	(24,857)	-	-
Cash and investments - ending	\$ -	\$ (3,166)	\$ 10,545	\$ -	\$ -	\$ -	\$ (30,502)	\$ -	\$ -	\$ -	\$ -	\$ -

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	Extra Curricular Reimbursement	Professional Development 04- 05 to 06-07	Non-English Speaking Programs	Non-English Speaking 2019- 20	Non-English Speaking 2020- 21	School Technology	School Technology/Netw ork Fund	Career And Tech Educ (CTE)	19 Teacher Appreciation Grant	2019-20 High Ability Grant	State Connectivity Grant	Miscellaneous Programs
Cash and investments - beginning	\$ (13,946)	\$ 10,783	\$ 133,419	\$ -	\$ -	\$ 2,073	\$ 31,924	\$ 38,434	\$ -	\$ -	\$ -	\$ 403
Receipts:												
Local sources	28,379	32	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	611,017	-	-	-	-	448,505	82,409	3,694	-
Federal sources	-	-	-	-	-	-	-	-	-	4,000	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	28,379	32	-	611,017	-	-	-	-	448,505	86,409	3,694	-
Disbursements:												
Instruction	-	-	-	202,105	-	-	-	14,499	448,505	49,698	-	-
Support services	21,380	-	133,419	132,714	-	2,073	137,038	-	-	-	-	-
Noninstructional services	11,591	-	-	39,876	-	-	-	-	-	-	-	28
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	32,971	-	133,419	374,695	-	2,073	137,038	14,499	448,505	49,698	-	28
Excess (deficiency) of receipts over disbursements	(4,592)	32	(133,419)	236,322	-	(2,073)	(137,038)	(14,499)	-	36,711	3,694	(28)
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(375)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	(375)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,592)	32	(133,419)	236,322	-	(2,073)	(137,038)	(14,499)	-	36,711	3,694	(403)
Cash and investments - ending	\$ (18,538)	\$ 10,815	\$ -	\$ 236,322	\$ -	\$ -	\$ (105,114)	\$ 23,935	\$ -	\$ 36,711	\$ 3,694	\$ -

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	Summer eLearning	Project Lead The Way	Professional Development	Title 1 PI 107- 110 Iasa	Title I	Title I 2019-20	Title I 2020-21	Homeless Assistance Grants	McKinney-Vento Education 19-20	McKinney-Vento Education 20-21	PI 101-476 Idea	Idea Special Ed Grant FY 18-20
Cash and investments - beginning	\$ (17,000)	\$ 20,000	\$ 26,309	\$ (25,957)	\$ (194,972)	\$ -	\$ -	\$ (2,027)	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	68,650	-	-	-	-	-	-	-	-	-	-
State sources	17,000	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	114,111	1,600,831	3,130,016	-	17,065	35,565	-	172,720	2,427,313
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>17,000</b>	<b>68,650</b>	<b>-</b>	<b>114,111</b>	<b>1,600,831</b>	<b>3,130,016</b>	<b>-</b>	<b>17,065</b>	<b>35,565</b>	<b>-</b>	<b>172,720</b>	<b>2,427,313</b>
Disbursements:												
Instruction	-	3,674	-	-	797,665	2,235,335	-	14,120	35,598	-	118,586	1,894,393
Support services	-	1,200	-	170,750	487,679	965,599	-	-	1,872	-	(16,875)	774,430
Noninstructional services	-	-	-	-	37,562	125,402	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	654	82,953	-	-	918	-	-	30,825	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>4,874</b>	<b>-</b>	<b>171,404</b>	<b>1,405,859</b>	<b>3,326,336</b>	<b>-</b>	<b>15,038</b>	<b>37,470</b>	<b>-</b>	<b>132,536</b>	<b>2,668,823</b>
Excess (deficiency) of receipts over disbursements	17,000	63,776	-	(57,293)	194,972	(196,320)	-	2,027	(1,905)	-	40,184	(241,510)
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(91,441)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(91,441)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	17,000	63,776	-	(57,293)	194,972	(196,320)	-	2,027	(1,905)	-	(51,257)	(241,510)
Cash and investments - ending	\$ -	\$ 83,776	\$ 26,309	\$ (83,250)	\$ -	\$ (196,320)	\$ -	\$ -	\$ (1,905)	\$ -	\$ (51,257)	\$ (241,510)

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	Idea Special Ed Grant Fy 19-21	Special Ed Pre- School	Special Ed Pre- School 2018-20	FY 2021 Special Ed PreSchool	PI 100-297 Adult Basic Education	Student Support Title IV	Perkins Assessment Grant	Carl Perkins Voc Ed	2019 - Carl D. Perkins Grant	Perkins Summer Bridge Grant	2020 Carl D. Perkins Grant	Perkins CTE Covid-19 Assistance Gr
Cash and investments - beginning	\$ -	\$ (91,441)	\$ -	\$ -	\$ (19,132)	\$ (75,930)	\$ -	\$ (50,592)	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	76,778	-	19,363	259,323	-	95,448	493,358	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>76,778</b>	<b>-</b>	<b>19,363</b>	<b>259,323</b>	<b>-</b>	<b>95,448</b>	<b>493,358</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:												
Instruction	-	-	82,144	-	231	41,450	-	44,856	535,196	-	-	-
Support services	-	-	-	-	-	147,067	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>82,144</b>	<b>-</b>	<b>231</b>	<b>188,517</b>	<b>-</b>	<b>44,856</b>	<b>535,196</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	(5,366)	-	19,132	70,806	-	50,592	(41,838)	-	-	-
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	91,441	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>91,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	91,441	(5,366)	-	19,132	70,806	-	50,592	(41,838)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (5,366)	\$ -	\$ -	\$ (5,124)	\$ -	\$ -	\$ (41,838)	\$ -	\$ -	\$ -

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	Perkins Assessment Grant 2020-21	Headstart 2021 T & T	Headstart 2021 Headstart 2021	Headstart 2020 Covid-19	Headstart 2022 Headstart 2022	Headstart 2022 T & T	Headstart Covid Response/Summ er Sch	Medicaid Reimbursement - Federal	Enhance Alt. Ed. Programs	Partnerships - CDBG 08/09	Title II, Part A, Supporting Effective Instruction	Title III, English Language Acquisition
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266,790	\$ -	\$ 17,147	\$ (7,098)	\$ (6,169)
Receipts:												
Local sources	-	-	-	-	-	-	-	101,791	-	-	84	-
State sources	-	-	-	-	-	-	-	141,332	-	-	-	-
Federal sources	-	812,291	294,275	-	-	-	-	-	306,232	-	425,220	176,861
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>812,291</b>	<b>294,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243,123</b>	<b>306,232</b>	<b>-</b>	<b>425,304</b>	<b>176,861</b>
Disbursements:												
Instruction	-	662,027	425,236	-	-	-	-	131,146	-	-	-	-
Support services	-	146,220	90,613	-	-	-	-	62,165	324,538	-	406,061	165,696
Noninstructional services	-	4,082	592	-	-	-	-	-	-	-	-	6,397
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	12,145	4,380
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>812,329</b>	<b>516,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>193,311</b>	<b>324,538</b>	<b>-</b>	<b>418,206</b>	<b>176,473</b>
Excess (deficiency) of receipts over disbursements	-	(38)	(222,166)	-	-	-	-	49,812	(18,306)	-	7,098	388
Other financing sources (uses):												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(38)	(222,166)	-	-	-	-	49,812	(18,306)	-	7,098	388
Cash and investments - ending	\$ -	\$ (38)	\$ (222,166)	\$ -	\$ -	\$ -	\$ -	\$ 316,602	\$ (18,306)	\$ 17,147	\$ -	\$ (5,781)

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	Headstart 2018	ESSER II	GEERF-Gov's Emergency Educ Relief	Federal Stimulus- 18003 Educ. Stab R	Title II - Juvenile Justice And Del	Prepaid Lunch	Payroll Deductions	Retiree Vision Insurance	Life Insurance Employee LOA	Life Lock EE FMLA Or EE LOA	Totals
Cash and investments - beginning	\$ (90,487)	\$ -	\$ -	\$ -	\$ -	\$ 133,750	\$ 164,674	\$ -	\$ -	\$ -	\$ 23,936,745
Receipts:											
Local sources	-	-	-	-	-	71,581	1,940	192	2,638	-	63,231,714
State sources	-	-	-	-	-	-	-	-	-	-	94,475,322
Federal sources	259,946	-	-	-	-	-	-	-	-	-	18,575,349
Temporary loans	-	-	-	-	-	-	-	-	-	-	27,135,000
Interfund loans	-	-	-	-	-	-	-	-	-	-	250,000
Other receipts	-	-	-	-	-	-	79,109,184	-	-	-	79,111,419
<b>Total receipts</b>	<b>259,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,581</b>	<b>79,111,124</b>	<b>192</b>	<b>2,638</b>	<b>-</b>	<b>282,778,804</b>
Disbursements:											
Instruction	48,636	-	-	-	-	-	-	-	-	-	66,884,489
Support services	120,531	-	-	-	-	96	-	-	-	-	53,969,514
Noninstructional services	292	-	-	-	-	190,443	-	-	-	-	9,257,705
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	1,139,781
Debt services	-	-	-	-	-	-	-	-	-	-	45,955,604
Nonprogrammed charges	-	-	-	-	-	-	79,147,006	-	-	-	101,742,159
Interfund loans	-	-	-	-	-	-	-	-	-	-	250,000
<b>Total disbursements</b>	<b>169,459</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>190,539</b>	<b>79,147,006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279,199,252</b>
Excess (deficiency) of receipts over disbursements	90,487	-	-	-	-	(118,958)	(35,882)	192	2,638	-	3,579,552
Other financing sources (uses):											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	22,846,696
Transfers out	-	-	-	-	-	-	-	-	-	-	(22,846,696)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	90,487	-	-	-	-	(118,958)	(35,882)	192	2,638	-	3,579,552
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,792	\$ 128,792	\$ 192	\$ 2,638	\$ -	\$ 27,516,297

SCHOOL CITY OF HAMMOND  
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	School Education	Operating Referendum Tax Levy	Debt Service Fund	Exempt Debt Service	Exempt Pension Debt Service	Referendum Debt Exempt Capital Fund	School Operations	Retirement/Sever ance Bond Fund	Construction Fund	2008 Construction	Performing Arts Acad Construct	Roofing Projects - Bid B
Cash and investments - beginning	\$ 4,799,463	\$ 6,120,071	\$ 7,493,085	\$ -	\$ 53,207	\$ 1,899	\$ 6,732,568	\$ 478,215	\$ -	\$ 1,667	\$ 47,183	\$ 40,492
Receipts:												
Local sources	985,090	13,159,110	17,086,922	-	533,584	9,196,221	7,979,700	173	-	-	-	-
State sources	89,552,872	-	-	-	-	-	-	-	-	-	-	-
Federal sources	30,932	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	600,000	2,750,000	-	-	-	1,000,000	-	-	-	-	-
Interfund loans	-	-	400,000	-	225,000	-	1,000,000	-	-	-	-	-
Other receipts	-	-	-	-	-	-	6,252	-	-	-	-	-
Total receipts	90,568,894	13,759,110	20,236,922	-	758,584	9,196,221	9,985,952	173	-	-	-	-
Disbursements:												
Instruction	54,081,471	3,138,728	-	-	-	-	-	-	-	-	-	-
Support services	21,873,933	4,576,230	-	-	-	-	21,304,628	133,237	-	-	-	-
Noninstructional services	1,205,016	38,814	-	-	-	-	8,329	-	-	-	-	-
Facilities acquisition and construction	-	4,306	-	-	-	-	234,697	-	-	-	-	-
Debt services	-	4,660,000	21,042,728	-	603,373	8,174,200	5,215,000	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	225,000	-	150,000	250,000	2,000,000	-	-	-	-	-
Total disbursements	77,160,420	12,418,078	21,267,728	-	753,373	8,424,200	28,762,654	133,237	-	-	-	-
Excess (deficiency) of receipts over disbursements	13,408,474	1,341,032	(1,030,806)	-	5,211	772,021	(18,776,702)	(133,064)	-	-	-	-
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	47,600	-	-	-	-	-
Transfers in	33,611	-	-	-	-	-	15,543,206	-	-	-	-	-
Transfers out	(14,381,379)	-	(2,431,108)	-	(36,102)	-	(11,184)	-	-	-	-	-
Total other financing sources (uses)	(14,347,768)	-	(2,431,108)	-	(36,102)	-	15,579,622	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(939,294)	1,341,032	(3,461,914)	-	(30,891)	772,021	(3,197,080)	(133,064)	-	-	-	-
Cash and investments - ending	\$ 3,860,169	\$ 7,461,103	\$ 4,031,171	\$ -	\$ 22,316	\$ 773,920	\$ 3,535,488	\$ 345,151	\$ -	\$ 1,667	\$ 47,183	\$ 40,492

SCHOOL CITY OF HAMMOND  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	School Lunch Fund	Curricular Materials Rental	Repair & Replacement Fund	Self-Insurance Fund	Joint Serv/Supply Area Vocational	2016 Group Workcamps	ArcelorMittal USA Grant	School Library Printed Material	Safe School Haven	Early Intervention Grant	Lily Grant	Spec Ed Super Games
Cash and investments - beginning	\$ 1,554,338	\$ (4,593,436)	\$ -	\$ 2,225,920	\$ 801,062	\$ 3,923	\$ 22,648	\$ 3,024	\$ 302	\$ -	\$ 941,098	\$ 19,394
Receipts:												
Local sources	17,182	150,229	-	22,522,961	187,750	-	1,500	-	-	-	-	-
State sources	19,941	803,434	-	-	-	-	-	-	-	-	-	-
Federal sources	4,690,919	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	2,000,000	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	4,728,042	953,663	-	24,522,961	187,750	-	1,500	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	2,672	-	-	106	260	-	-	-
Support services	62,121	150,644	-	30,357	-	-	1,748	-	-	-	257,885	-
Noninstructional services	5,675,524	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	822	-	-	-	197,547	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	24,655,973	-	-	-	-	-	-	7,127	-
Interfund loans	-	-	-	1,000,000	-	-	-	-	-	-	-	-
Total disbursements	5,738,467	150,644	-	25,686,330	200,219	-	1,748	106	260	-	265,012	-
Excess (deficiency) of receipts over disbursements	(1,010,425)	803,019	-	(1,163,369)	(12,469)	-	(248)	(106)	(260)	-	(265,012)	-
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	1,305,383	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	1,305,383	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,010,425)	2,108,402	-	(1,163,369)	(12,469)	-	(248)	(106)	(260)	-	(265,012)	-
Cash and investments - ending	\$ 543,913	\$ (2,485,034)	\$ -	\$ 1,062,551	\$ 788,593	\$ 3,923	\$ 22,400	\$ 2,918	\$ 42	\$ -	\$ 676,086	\$ 19,394

SCHOOL CITY OF HAMMOND  
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	Target Field Trip Grt Lincoln	Clark M/H Girls In Stem	PTA Donations - Principal Lunch	Memory Of Laurel Clinton	BP Stem Grant 20-21	Donations	Headstart Donations	Instructional Support Fund 1	Young Authors Program	RTI Professional Development	Art Lenders	High Ability
Cash and investments - beginning	\$ 200	\$ 375	\$ -	\$ -	\$ -	\$ 5,242	\$ 3,777	\$ 537,127	\$ -	\$ 2,805	\$ -	\$ -
Receipts:												
Local sources	-	-	500	735	15,000	-	-	517,235	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	500	735	15,000	-	-	517,235	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	377,723	-	-	-	-
Support services	-	-	-	-	-	-	-	4,424	-	330	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	382,147	-	330	-	-
Excess (deficiency) of receipts over disbursements	-	-	500	735	15,000	-	-	135,088	-	(330)	-	-
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	500	735	15,000	-	-	135,088	-	(330)	-	-
Cash and investments - ending	\$ 200	\$ 375	\$ 500	\$ 735	\$ 15,000	\$ 5,242	\$ 3,777	\$ 672,215	\$ -	\$ 2,475	\$ -	\$ -

SCHOOL CITY OF HAMMOND  
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	Adult & Continuing Education Fund	Science Awards	Hammond Foundation Fundraiser	Chess Club Activities	Expanded Studies Program	2019 Original Towns Grant Mort	Carpentry Comp Sup Grant-Skills	Robotics	Jr Robotics	Survive Alive	PLTW Competitions	United Way Summer Camp
Cash and investments - beginning	\$ 80,824	\$ 14,260	\$ -	\$ 9,023	\$ 39,346	\$ -	\$ -	\$ 123,531	\$ 3,717	\$ 1,036	\$ 193	\$ -
Receipts:												
Local sources	293,632	-	-	-	-	10,000	500	250	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	293,632	-	-	-	-	10,000	500	250	-	-	-	-
Disbursements:												
Instruction	243,339	-	-	40	-	8,093	-	11,087	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	243,339	-	-	40	-	8,093	-	11,087	-	-	-	-
Excess (deficiency) of receipts over disbursements	50,293	-	-	(40)	-	1,907	500	(10,837)	-	-	-	-
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	50,293	-	-	(40)	-	1,907	500	(10,837)	-	-	-	-
Cash and investments - ending	\$ 131,117	\$ 14,260	\$ -	\$ 8,983	\$ 39,346	\$ 1,907	\$ 500	\$ 112,694	\$ 3,717	\$ 1,036	\$ 193	\$ -

SCHOOL CITY OF HAMMOND  
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	Dairy Op Grant	Breakfast Grant	Action For Healthy Kids Grant	Mentoring Opportunity Program	No Kids Hungry Grant	GENYOUth Covid-19 Maywood Sch	GENYOUth Covid-19 Irving Sch	IN Toll Road- School Relief Fun	GENYOUth Covid-19 Harding Sch	GENYOUth Covid-19 Edison Sch	Help Feed School Kids Now! Grant	King's Hawaiian Donation
Cash and investments - beginning	\$ 2,007	\$ 5,000	\$ 19,117	\$ 767	\$ -	\$ 1,955	\$ 2,000	\$ 9,800	\$ 1,000	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	1,000	-	-	-	-	-	2,000	1,500	50,000
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	1,000	-	-	-	-	-	2,000	1,500	50,000
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	1,936	5,000	12,441	-	-	1,955	2,000	2,298	1,000	2,000	1,500	36,316
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,936	5,000	12,441	-	-	1,955	2,000	2,298	1,000	2,000	1,500	36,316
Excess (deficiency) of receipts over disbursements	(1,936)	(5,000)	(12,441)	1,000	-	(1,955)	(2,000)	(2,298)	(1,000)	-	-	13,684
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,936)	(5,000)	(12,441)	1,000	-	(1,955)	(2,000)	(2,298)	(1,000)	-	-	13,684
Cash and investments - ending	\$ 71	\$ -	\$ 6,676	\$ 1,767	\$ -	\$ -	\$ -	\$ 7,502	\$ -	\$ -	\$ -	\$ 13,684

SCHOOL CITY OF HAMMOND  
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	Nourishing Neighbors Summer Meals	No Kid Hungry Grant	Active Teachers Grant - Morton HS	The Fuel Up To Play 60- Hometown Gra	Adult Education Combo	Scholarship And Awards Fund	Construction, Remodeling, and Equipping Buildings	Action For Healthy Kids Grant	Hammond Comm Corp. Grant	Bp Donation Fund - Stem	Chess Club Activities	Expanded Studies Program
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 16,471	\$ 8,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	25,000	50,000	-	10,000	5,161	14,148	-	-	-	-	-	-
State sources	-	-	450	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	263,661	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>25,000</b>	<b>50,000</b>	<b>450</b>	<b>10,000</b>	<b>268,822</b>	<b>14,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disbursements:												
Instruction	-	-	-	-	186,819	17,472	-	-	-	-	-	-
Support services	-	-	-	-	91,355	-	-	-	-	-	-	-
Noninstructional services	25,000	50,000	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>25,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>278,174</b>	<b>17,472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	450	10,000	(9,352)	(3,324)	-	-	-	-	-	-
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	450	10,000	(9,352)	(3,324)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 450	\$ 10,000	\$ 7,119	\$ 5,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHOOL CITY OF HAMMOND  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	Remediation	IN Dual Lang Immersion	Formative Assessment Grant	2018-19 IN Dual Lang Immersion	2019-20 IN Dual Lang Immersion	Instructional Support Fund	Education Technology	Adult And Continuing Educaton Fund	Early Childhood Interv. (1St Steps)	Medicaid Reimbursement - State	Secured Sch Safety Grant	Stem Acceleration Program Grant
Cash and investments - beginning	\$ -	\$ (3,166)	\$ 10,545	\$ -	\$ -	\$ -	\$ (30,502)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	1,279,767	-	-	-	-	-
State sources	-	19,985	127,272	-	-	-	-	-	-	-	50,000	1,000
Federal sources	-	-	-	-	-	-	-	-	-	22,427	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	19,985	127,272	-	-	-	1,279,767	-	-	22,427	50,000	1,000
Disbursements:												
Instruction	-	-	10,545	-	-	-	-	-	-	-	-	-
Support services	-	16,819	127,272	-	-	-	1,269,977	-	-	-	50,000	32,462
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	16,819	137,817	-	-	-	1,269,977	-	-	-	50,000	32,462
Excess (deficiency) of receipts over disbursements	-	3,166	(10,545)	-	-	-	9,790	-	-	22,427	-	(31,462)
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(22,427)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(22,427)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,166	(10,545)	-	-	-	9,790	-	-	-	-	(31,462)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,712)	\$ -	\$ -	\$ -	\$ -	\$ (31,462)

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Extra Curricular Reimbursement	Professional Development 04- 05 to 06-07	Non-English Speaking Programs	Non-English Speaking 2019- 20	Non-English Speaking 2020- 21	School Technology	School Technology/Netw ork Fund	Career And Tech Educ (CTE)	19 Teacher Appreciation Grant	2019-20 High Ability Grant	State Connectivity Grant	Miscellaneous Programs
Cash and investments - beginning	\$ (18,538)	\$ 10,815	\$ -	\$ 236,322	\$ -	\$ -	\$ (105,114)	\$ 23,935	\$ -	\$ 36,711	\$ 3,694	\$ -
Receipts:												
Local sources	12,129	-	-	-	-	-	961	-	440,098	-	-	-
State sources	-	-	-	-	525,446	3,955	-	-	-	74,253	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	12,129	-	-	-	525,446	3,955	961	-	440,098	74,253	-	-
Disbursements:												
Instruction	-	-	-	91,655	168,679	-	-	4,771	440,098	77,291	-	-
Support services	112	950	-	127,987	54,290	-	(104,153)	-	-	-	-	-
Noninstructional services	7,701	-	-	16,680	19,100	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,813	950	-	236,322	242,069	-	(104,153)	4,771	440,098	77,291	-	-
Excess (deficiency) of receipts over disbursements	4,316	(950)	-	(236,322)	283,377	3,955	105,114	(4,771)	-	(3,038)	-	-
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,316	(950)	-	(236,322)	283,377	3,955	105,114	(4,771)	-	(3,038)	-	-
Cash and investments - ending	\$ (14,222)	\$ 9,865	\$ -	\$ -	\$ 283,377	\$ 3,955	\$ -	\$ 19,164	\$ -	\$ 33,673	\$ 3,694	\$ -

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Summer eLearning	Project Lead The Way	Professional Development	Title 1 PI 107- 110 Iasa	Title I	Title I 2019-20	Title I 2020-21	Homeless Assistance Grants	McKinney-Vento Education 19-20	McKinney-Vento Education 20-21	PI 101-476 Idea	Idea Special Ed Grant Fy 18-20
Cash and investments - beginning	\$ -	\$ 83,776	\$ 26,309	\$ (83,250)	\$ -	\$ (196,320)	\$ -	\$ -	\$ (1,905)	\$ -	\$ (51,257)	\$ (241,510)
Receipts:												
Local sources	-	43,868	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	169,076	-	1,470,269	2,804,938	-	16,914	32,316	-	898,466
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>43,868</b>	<b>-</b>	<b>169,076</b>	<b>-</b>	<b>1,470,269</b>	<b>2,804,938</b>	<b>-</b>	<b>16,914</b>	<b>32,316</b>	<b>-</b>	<b>898,466</b>
Disbursements:												
Instruction	-	8,600	-	-	-	664,742	1,900,184	-	10,443	33,771	(78)	426,321
Support services	-	30,900	-	83,000	-	504,764	987,691	-	2,900	-	(51,179)	324,148
Noninstructional services	-	-	-	-	-	27,545	111,852	-	820	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	2,826	-	76,898	-	-	846	-	-	62,344
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>39,500</b>	<b>-</b>	<b>85,826</b>	<b>-</b>	<b>1,273,949</b>	<b>2,999,727</b>	<b>-</b>	<b>15,009</b>	<b>33,771</b>	<b>(51,257)</b>	<b>812,813</b>
Excess (deficiency) of receipts over disbursements	-	4,368	-	83,250	-	196,320	(194,789)	-	1,905	(1,455)	51,257	85,653
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,368	-	83,250	-	196,320	(194,789)	-	1,905	(1,455)	51,257	85,653
Cash and investments - ending	\$ -	\$ 88,144	\$ 26,309	\$ -	\$ -	\$ -	\$ (194,789)	\$ -	\$ -	\$ (1,455)	\$ -	\$ (155,857)

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Idea Special Ed Grant FY 19-21	Special Ed Pre- School	Special Ed Pre- School 2018-20	FY 2021 Special Ed PreSchool	PI 100-297 Adult Basic Education	Student Support Title IV	Perkins Assessment Grant	Carl Perkins Voc Ed	2019 - Carl D. Perkins Grant	Perkins Summer Bridge Grant	2020 Carl D. Perkins Grant	Perkins CTE Covid-19 Assistance Gr
Cash and investments - beginning	\$ -	\$ -	\$ (5,366)	\$ -	\$ -	\$ (5,124)	\$ -	\$ -	\$ (41,838)	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	1,812,130	-	39,906	43,802	-	124,785	9,986	-	115,596	43,125	454,732	28,772
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,812,130	-	39,906	43,802	-	124,785	9,986	-	115,596	43,125	454,732	28,772
Disbursements:												
Instruction	1,269,917	-	32,703	45,026	-	-	9,986	-	73,758	43,125	532,401	31,614
Support services	632,831	-	-	-	-	116,976	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	1,986	-	-	5,319	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,902,748	-	34,689	45,026	-	122,295	9,986	-	73,758	43,125	532,401	31,614
Excess (deficiency) of receipts over disbursements	(90,618)	-	5,217	(1,224)	-	2,490	-	-	41,838	-	(77,669)	(2,842)
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(90,618)	-	5,217	(1,224)	-	2,490	-	-	41,838	-	(77,669)	(2,842)
Cash and investments - ending	\$ (90,618)	\$ -	\$ (149)	\$ (1,224)	\$ -	\$ (2,634)	\$ -	\$ -	\$ -	\$ -	\$ (77,669)	\$ (2,842)

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Perkins Assessment Grant 2020-21	Headstart 2021 T & T	Headstart 2021 Headstart 2021	Headstart 2020 Covid-19	Headstart 2022 Headstart 2022	Headstart Covid Response/Summ er Sch	Medicaid Reimbursement - Federal	Enhance Alt. Ed. Programs	Partnerships - CDBG 08/09	Title II, Part A, Supporting Effective Instruction	Title III, English Language Acquisition	
Cash and investments - beginning	\$ -	\$ (38)	\$ (222,166)	\$ -	\$ -	\$ -	\$ 316,602	\$ (18,306)	\$ 17,147	\$ -	\$ (5,781)	
Receipts:												
Local sources	-	-	-	-	-	-	172,566	-	-	6,645	-	
State sources	-	-	-	-	-	-	43,226	-	-	-	-	
Federal sources	8,285	24,901	1,371,550	147,732	353,758	-	-	18,306	-	433,186	182,179	
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	
Other receipts	-	-	-	-	-	-	-	-	-	-	-	
<b>Total receipts</b>	<b>8,285</b>	<b>24,901</b>	<b>1,371,550</b>	<b>147,732</b>	<b>353,758</b>	<b>-</b>	<b>215,792</b>	<b>18,306</b>	<b>-</b>	<b>439,831</b>	<b>182,179</b>	
Disbursements:												
Instruction	8,285	13,545	896,371	111,390	497,620	-	5,863	45,722	-	-	-	
Support services	-	11,318	251,639	34,155	105,769	1,040	-	114,805	-	541,105	171,840	
Noninstructional services	-	-	3,562	-	-	-	-	-	-	-	7,431	
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	
Debt services	-	-	-	-	-	-	-	-	-	-	-	
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	9,025	3,661	
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	
<b>Total disbursements</b>	<b>8,285</b>	<b>24,863</b>	<b>1,151,572</b>	<b>145,545</b>	<b>603,389</b>	<b>1,040</b>	<b>5,863</b>	<b>160,527</b>	<b>-</b>	<b>550,130</b>	<b>182,932</b>	
Excess (deficiency) of receipts over disbursements	-	38	219,978	2,187	(249,631)	(1,040)	(5,863)	55,265	18,306	(110,299)	(753)	
Other financing sources (uses)												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	-	-	-	-	-	
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	38	219,978	2,187	(249,631)	(1,040)	(5,863)	55,265	18,306	(110,299)	(753)	
Cash and investments - ending	\$ -	\$ -	\$ (2,188)	\$ 2,187	\$ (249,631)	\$ (1,040)	\$ (5,863)	\$ 371,867	\$ -	\$ 17,147	\$ (110,299)	\$ (6,534)

SCHOOL CITY OF HAMMOND  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Headstart 2018	ESSER II	GEERF-Gov's Emergency Educ Relief	Federal Stimulus- 18003 Educ. Stab R	Title II - Juvenile Justice And Del	Prepaid Lunch	Payroll Deductions	Retiree Vision Insurance	Life Insurance Employee LOA	Life Lock EE FMLA Or EE LOA	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,792	\$ 128,792	\$ 192	\$ 2,638	\$ -	\$ 27,516,297
Receipts:											
Local sources	-	-	-	-	-	964	3,438	672	1,483	185	74,779,859
State sources	-	-	-	-	-	-	-	-	-	-	91,221,834
Federal sources	-	2,787,761	815,096	1,507,996	11,983	-	-	-	-	-	20,735,485
Temporary loans	-	-	-	-	-	-	-	-	-	-	4,350,000
Interfund loans	-	-	-	-	-	-	-	-	-	-	3,625,000
Other receipts	-	-	-	-	-	-	77,895,934	-	-	-	77,902,186
<b>Total receipts</b>	<b>-</b>	<b>2,787,761</b>	<b>815,096</b>	<b>1,507,996</b>	<b>11,983</b>	<b>964</b>	<b>77,899,372</b>	<b>672</b>	<b>1,483</b>	<b>185</b>	<b>272,614,364</b>
Disbursements:											
Instruction	-	3,268,407	815,627	1,193,497	-	-	-	-	-	-	70,799,689
Support services	-	864,505	9,581	201,974	11,983	145	-	-	-	-	55,014,498
Noninstructional services	-	158,801	-	105,202	-	862	-	-	-	-	7,528,685
Facilities acquisition and construction	-	-	-	44,493	-	-	-	-	-	-	481,865
Debt services	-	-	-	-	-	-	-	-	-	-	39,695,301
Nonprogrammed charges	-	-	-	-	-	-	77,716,468	-	-	-	102,542,473
Interfund loans	-	-	-	-	-	-	-	-	-	-	3,625,000
<b>Total disbursements</b>	<b>-</b>	<b>4,291,713</b>	<b>825,208</b>	<b>1,545,166</b>	<b>11,983</b>	<b>1,007</b>	<b>77,716,468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279,687,511</b>
Excess (deficiency) of receipts over disbursements	-	(1,503,952)	(10,112)	(37,170)	-	(43)	182,904	672	1,483	185	(7,073,147)
Other financing sources (uses)											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	47,600
Transfers in	-	-	-	-	-	-	-	-	-	-	16,882,200
Transfers out	-	-	-	-	-	-	-	-	-	-	(16,882,200)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,600</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,503,952)	(10,112)	(37,170)	-	(43)	182,904	672	1,483	185	(7,025,547)
Cash and investments - ending	\$ -	\$ (1,503,952)	\$ (10,112)	\$ (37,170)	\$ -	\$ 14,749	\$ 311,696	\$ 864	\$ 4,121	\$ 185	\$ 20,490,750

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SCHOOL CITY OF HAMMOND  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,251,823</u>	<u>\$ 1,859,490</u>

SCHOOL CITY OF HAMMOND  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Hammond Multi-School Building	Capital Projects/Improv c2014-ref2004	\$ 4,000,000	7/15/2005	7/15/2031
Hammond Multi-School Building	First Mortgage Bonds Series 2021 A	461,500	12/30/2021	12/30/2028
Hammond Multi-School Building	2018 Capital Referendum	8,174,200	1/15/2019	1/15/2039
Hammond Multi-School Building	1st Mortgage Refunding Bond Series 2019	918,000	7/15/2020	1/15/2030
Hammond Multi-School Building	First Mortgage Bonds Series 2021 B	461,500	12/30/2021	12/30/2028
Hammond Multi-School Building Corporation	Capital Projects/Improv Series 2012	1,610,000	1/15/2013	1/15/2027
Hammond Multi-School Building Corporation	Capital Projects/Improv Series 2018	<u>3,883,000</u>	1/15/2019	1/15/2027
Total governmental activities		<u>19,508,200</u>		
Total of annual lease payments		<u>\$ 19,508,200</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General Obligation Bonds	GO Bonds	\$ 8,035,000	\$ 832,325
Notes and Loans Payable	Common School Loan	11,811,809	2,726,812
General Obligation Bonds	Retirement/Severence Bonds	<u>782,866</u>	<u>401,029</u>
Total governmental activities		<u>20,629,675</u>	<u>3,960,166</u>
Totals		<u>\$ 20,629,675</u>	<u>\$ 3,960,166</u>

SCHOOL CITY OF HAMMOND  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2021

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	\$ 26,137,660
Infrastructure	6,079
Buildings	123,598,592
Improvements other than buildings	722,906
Machinery, equipment, and vehicles	4,025,062
Construction in progress	<u>97,825,052</u>
Total governmental activities	<u>252,315,351</u>
Total capital assets	<u>\$ 252,315,351</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/>.