

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

FINANCIAL STATEMENT AUDIT REPORT

OF

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY

POSEY COUNTY, INDIANA

July 1, 2020 to June 30, 2022



**FILED**  
03/16/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Carol A. Lupfer	07-01-20 to 06-30-23
Superintendent of Schools	Dr. Todd Camp Michael Galvin	07-01-20 to 02-28-21 03-01-21 to 06-30-23
President of the School Board	Geoffrey A. Gentil Gregory U. Schmitt	07-01-20 to 12-31-22 01-01-23 to 06-30-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT  
OF NORTH POSEY COUNTY, POSEY COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of the Metropolitan School District of North Posey County (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2020 to June 30, 2022, 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, 2022, 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, 2022, 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.

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2023, 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

March 1, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <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.

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METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Education	\$ 1,311,463	\$ 9,815,395	\$ 8,566,491	\$ (1,351,800)	\$ 1,208,567	\$ 10,411,190	\$ 8,492,866	\$ (1,450,220)	\$ 1,676,671
Debt Service	341,044	1,463,885	1,311,201	-	493,728	1,382,769	1,379,773	-	496,724
Retirement/Severance Bond Debt Service	5,985	-	-	-	5,985	-	-	-	5,985
Operations	572,769	3,567,413	4,409,165	1,226,800	957,817	3,651,413	4,765,102	1,164,857	1,008,985
Local Rainy Day	1,469,453	-	250,000	(25,000)	1,194,453	-	-	50,000	1,244,453
Construction - Npjs/Jhs Renovations 2019	2,590	-	2,590	-	-	-	-	-	-
Construction - N.Elem - Renovations 2019	116,285	-	19,365	-	96,920	-	96,920	-	-
Construction - Stes Renovations 2019	112,289	-	64,135	-	48,154	-	1,228	-	46,926
School Lunch	68,695	802,073	817,768	-	53,000	995,471	777,511	-	270,960
Curricular Materials Rental	223,782	143,479	125,524	-	241,737	150,740	109,009	-	283,468
Self-Insurance	183,174	1,868,637	2,157,866	150,000	43,945	1,632,191	1,715,874	250,000	210,262
Promoting Drug-Free Community 21/22	-	2,000	2,000	-	-	-	-	-	-
Educational License Plates	2,083	113	-	-	2,196	131	-	-	2,327
Pccf - Neidig - Preschool Curriculum	400	-	300	-	100	-	-	-	100
Donations - Msdnp Projects - 2019	54,709	-	49,468	-	5,241	-	728	-	4,513
Heroes Grant*2016/2017	695	-	-	-	695	-	-	-	695
Heroes Grant-Npjhs-2017/2018-Year 3	1,065	-	610	-	455	-	-	-	455
Upgrade - Npjhs 2018/2019	1,080	-	-	-	1,080	-	-	-	1,080
Heroes Initiative - N.Elem 2017-2018	1,151	-	1,151	-	-	-	-	-	-
Upgrade - N.Elem 2018/2019	8,238	-	6,985	-	1,253	-	-	-	1,253
Upgrade - N.Elem - 2019/2020	5,220	-	5,220	-	-	-	-	-	-
Upgrade - Npjhs - 2019/2020	800	-	581	-	219	-	-	-	219
Upgrade - Y4-N.Elem-2020/2021	-	800	-	-	800	-	-	-	800
United Way Donation - 2020/2021-Impact 2	32,139	-	32,139	-	-	-	-	-	-
Countrymark Refining And Logistics - For	-	5,000	550	-	4,450	-	1,152	-	3,298
Community Foundation - Industrial Techno	-	-	-	-	-	2,000	2,000	-	-
Book A Trip Summer Reading Program-Duke	32	-	-	-	32	-	32	-	-
Duke Grant-Summer Reading Program-2018	1,218	-	-	-	1,218	-	1,218	-	-
Duke Energy-2019-Jump Start Kindergarten	4,745	-	-	-	4,745	-	1,610	-	3,135
Lilly Endowment*Initiative	9,582	-	-	-	9,582	-	450	-	9,132
Dorcas Neidig Preschool Schola	1,945	-	-	-	1,945	-	-	-	1,945
Delbert E Johnson Scholarship	150,394	-	2,021	-	148,373	-	2,022	-	146,351
Ropp Memorial Scholarship	10,685	-	1,000	-	9,685	-	1,000	-	8,685
Amanda Mckaig Martin Award	4,998	-	300	-	4,698	-	300	-	4,398
Formative Assessment	-	14,088	14,088	-	-	16,568	16,187	-	381
Medicaid Reimbursement	2,383	-	-	-	2,383	2,094	-	(1,780)	2,697

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Secured Schools Safety Grant	-	-	-	-	-	6,179	6,179	-	-
Stem Acceleration Grant 2020-2021	(2,099)	13,659	11,560	-	-	1,500	7,373	-	(5,873)
Safe School Haven-Icji 2019/2020	(32,665)	32,665	-	-	-	-	-	-	-
School Safe Haven - Icji - 2020/2021	-	23,552	32,665	-	(9,113)	9,113	-	-	-
Safe School Haven-Icji 2021-2022	-	-	-	-	-	13,066	32,665	-	(19,599)
Early Intervention Grant 2020-2021	-	4,024	4,024	-	-	-	-	-	-
Non-English Speaking Programs	-	1,813	-	-	1,813	-	1,813	-	-
Nesp - 2021-2022	-	-	-	-	-	703	703	-	-
Career And Technical Performance Grant	3,340	-	-	-	3,340	-	3,340	-	-
Teacher Appreciation Grant - Sy 2021-202	-	-	-	-	-	53,073	53,073	-	-
High Ability Students	7,264	25,118	25,008	-	7,374	28,407	27,909	-	7,872
State Connectivity Grant	8,492	15,818	11,700	-	12,610	12,760	17,440	-	7,930
Title I * Fy2021	-	62,014	64,189	-	(2,175)	46,169	43,994	-	-
Title I Part A - 2019/2020	(8,320)	49,461	41,141	-	-	-	-	-	-
Title I Basic - 2021/2022	-	-	-	-	-	69,135	77,551	-	(8,416)
Idea Special Education Grant*Part B Sect	(16,128)	70,292	54,164	-	-	146,003	146,003	-	-
Fed Spec Ed*Part B Section 611	-	140,391	156,841	-	(16,450)	74,402	57,952	-	-
Preschool Handicap*Section 619	(3,415)	10,844	7,429	-	-	25,533	25,533	-	-
Preschool Handicap	-	18,445	20,608	-	(2,163)	7,913	5,750	-	-
Title IV - Student Support 2018-2019	-	3,388	3,388	-	-	-	-	-	-
Title IV-Student Support Fy 2019	-	7,105	7,105	-	-	2,895	2,895	-	-
Title IV Part A - 2020/2021 -Student Su	-	4,787	4,787	-	-	1,469	1,469	-	-
Indianamac*Medicaid-Federal	39,677	19,433	-	-	59,110	17,221	341	-	75,990
Title II Part A -Sei- Ffy 2020	-	17,642	25,146	-	(7,504)	11,604	4,151	-	(51)
Title II Part A-Supporting Effect Instru	-	-	-	-	-	9,863	21,973	-	(12,110)
Title II Part A Ffy19 Support Effect In	(4,977)	6,311	1,334	-	-	600	600	-	-
Emergency Connectivity (American Rescue)	-	-	-	-	-	520,000	520,000	-	-
Elementary And Secondary School Emergency	-	-	-	-	-	60,216	64,227	-	(4,011)
Esser II	-	-	15,389	-	(15,389)	167,995	174,975	-	(22,369)
Digital Learning Capacity Building Grant	-	-	35,024	-	(35,024)	49,024	14,000	-	-
Federal Stimulus - 18003 Educ. Stab Reli	-	60,749	67,523	-	(6,774)	44,828	38,054	-	-
Prepaid School Lunch	24,705	179,371	177,815	-	26,261	124,647	129,785	-	21,123
Federal Clearing	-	648,786	648,786	-	-	621,810	621,810	-	-
Oasi Certified	-	425,683	425,683	-	-	427,232	427,232	-	-

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
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 For the Years Ended June 30, 2021 and 2022

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Non Certified Oasi	-	178,681	178,681	-	-	193,236	193,236	-	-
State Tax	-	245,135	245,135	-	-	254,643	254,643	-	-
Local Tax	-	93,072	93,072	-	-	96,119	96,119	-	-
Health Insurance Premiums	5,814	486,380	485,763	-	6,431	423,011	391,298	-	38,144
Fdl - Long Term Disability	-	176	176	-	-	171	171	-	-
Fort Dearborn Life	2,706	26,109	25,966	-	2,849	24,560	22,429	-	4,980
United Way	-	678	678	-	-	716	716	-	-
Horace Mann Annuity	-	64,542	64,542	-	-	29,231	29,231	-	-
High School Eca Trips/Workers	(1,221)	142	376	-	(1,455)	1,455	-	-	-
Jr High Eca Trips	(138)	(577)	176	-	(891)	891	-	-	-
Garnishment*Med 1 Solutions	-	-	-	-	-	1,528	1,528	-	-
Garnishment*Kahn Dees Donovan	-	1,167	1,167	-	-	-	-	-	-
Garnishment-Robert P Musgrave Trustee	-	900	900	-	-	900	900	-	-
Garnishment-Lvnv Ing Llc	-	-	-	-	-	697	697	-	-
Transfer Account	-	1,253,179	1,253,179	-	-	137,685	137,685	-	-
Perf Vol Post Tax	-	6,381	6,381	-	-	8,689	8,689	-	-
Elementary Eca Trips	(728)	-	-	-	(728)	728	-	-	-
Dental Plan	1,201	50,075	49,662	-	1,614	48,154	48,479	-	1,289
Horace Mann-Roth Ira	-	38,207	38,207	-	-	36,379	36,379	-	-
Ameritas * Vision Insurance	24	8,211	8,195	-	40	8,398	7,721	-	717
Hot Lunch-State Reimbursement	-	623,404	623,404	-	-	74,864	74,864	-	-
Valic	-	141,280	141,280	-	-	128,682	128,682	-	-
403B Asp	-	4,176	4,176	-	-	4,330	4,330	-	-
Criminal History*Employee Pd	50	850	875	-	25	1,100	1,100	-	25
Hsa * Etfcu	-	115,687	115,687	-	-	108,087	108,087	-	-
American Fidelity	354	162,775	162,325	-	804	180,557	181,326	-	35
Retiree-Health Insurance	6,528	45,771	45,931	-	6,368	101,429	91,989	-	15,808
Totals	<u>\$ 4,731,555</u>	<u>\$ 23,070,635</u>	<u>\$ 23,227,761</u>	<u>\$ -</u>	<u>\$ 4,574,429</u>	<u>\$ 22,664,167</u>	<u>\$ 21,714,071</u>	<u>\$ 12,857</u>	<u>\$ 5,537,382</u>

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

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

*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.

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Other Financing Sources and Uses*

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

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

*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.

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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

**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.

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*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 Descriptions*

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

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

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

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*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.

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

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

**Note 7. Negative Receipts and Disbursements**

The financial statement contains a receipt which appears as negative entry. This is a result of a correcting entry necessary related to a receipt recorded during the previous reporting period.

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2021 and 2022.

**Note 9. Holding Corporation**

The School Corporation has entered into a capital lease with the MSD of North Posey Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during fiscal years 2020-2021 and 2021-2022 totaled \$1,277,500 and \$1,349,500, respectively.

**Note 10. Combined Funds**

Funds related to Agency Funds were reported individually in the current financial statement but were combined into one fund for the prior financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Construction - Nphs/Jhs Renovations 2019	Construction - N.Elem - Renovations 2019	Construction - Stes Renovations 2019
Cash and investments - beginning	\$ 1,311,463	\$ 341,044	\$ 5,985	\$ 572,769	\$ 1,469,453	\$ 2,590	\$ 116,285	\$ 112,289
Receipts:								
Local sources	150,726	1,463,885	-	3,567,413	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	9,664,669	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>9,815,395</u>	<u>1,463,885</u>	<u>-</u>	<u>3,567,413</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Instruction	6,484,989	-	-	-	250,000	-	-	-
Support services	1,881,163	-	-	3,553,972	-	-	-	-
Noninstructional services	200,339	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	559,489	-	2,590	19,365	64,135
Debt services	-	1,311,201	-	295,704	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>8,566,491</u>	<u>1,311,201</u>	<u>-</u>	<u>4,409,165</u>	<u>250,000</u>	<u>2,590</u>	<u>19,365</u>	<u>64,135</u>
Excess (deficiency) of receipts over disbursements	<u>1,248,904</u>	<u>152,684</u>	<u>-</u>	<u>(841,752)</u>	<u>(250,000)</u>	<u>(2,590)</u>	<u>(19,365)</u>	<u>(64,135)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	75,000	-	-	1,426,800	200,000	-	-	-
Transfers out	(1,426,800)	-	-	(200,000)	(225,000)	-	-	-
Total other financing sources (uses)	<u>(1,351,800)</u>	<u>-</u>	<u>-</u>	<u>1,226,800</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(102,896)</u>	<u>152,684</u>	<u>-</u>	<u>385,048</u>	<u>(275,000)</u>	<u>(2,590)</u>	<u>(19,365)</u>	<u>(64,135)</u>
Cash and investments - ending	<u>\$ 1,208,567</u>	<u>\$ 493,728</u>	<u>\$ 5,985</u>	<u>\$ 957,817</u>	<u>\$ 1,194,453</u>	<u>\$ -</u>	<u>\$ 96,920</u>	<u>\$ 48,154</u>

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	School Lunch	Curricular Materials Rental	Self-Insurance	Promoting Drug- Free Community 21/22	Educational License Plates	Pccf - Neidig - Preschool Curriculum	Donations - Msdnp Projects - 2019	Heroes Grant*2016/2017
Cash and investments - beginning	\$ 68,695	\$ 223,782	\$ 183,174	\$ -	\$ 2,083	\$ 400	\$ 54,709	\$ 695
Receipts:								
Local sources	160,544	76,435	1,868,637	2,000	-	-	-	-
Intermediate sources	-	-	-	-	113	-	-	-
State sources	11,864	67,044	-	-	-	-	-	-
Federal sources	629,665	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	802,073	143,479	1,868,637	2,000	113	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	300	-	-
Support services	37,289	125,524	12,885	-	-	-	-	-
Noninstructional services	780,479	-	-	2,000	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	49,468	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	2,144,981	-	-	-	-	-
Total disbursements	817,768	125,524	2,157,866	2,000	-	300	49,468	-
Excess (deficiency) of receipts over disbursements	(15,695)	17,955	(289,229)	-	113	(300)	(49,468)	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	150,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	150,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(15,695)	17,955	(139,229)	-	113	(300)	(49,468)	-
Cash and investments - ending	\$ 53,000	\$ 241,737	\$ 43,945	\$ -	\$ 2,196	\$ 100	\$ 5,241	\$ 695

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Heroes Grant- Npjhs-2017/2018- Year 3	Upgrade - Npjhs 2018/2019	Heroes Initiative - N.Elem 2017- 2018	Upgrade - N.Elem 2018/2019	Upgrade - N.Elem - 2019/2020	Upgrade - Npjhs - 2019/2020	Upgrade - Y4- N.Elem- 2020/2021	United Way Donation - 2020/2021- Impact 2
Cash and investments - beginning	\$ 1,065	\$ 1,080	\$ 1,151	\$ 8,238	\$ 5,220	\$ 800	\$ -	\$ 32,139
Receipts:								
Local sources	-	-	-	-	-	-	800	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	800	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	32,139
Noninstructional services	610	-	1,151	6,985	5,220	581	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	610	-	1,151	6,985	5,220	581	-	32,139
Excess (deficiency) of receipts over disbursements	(610)	-	(1,151)	(6,985)	(5,220)	(581)	800	(32,139)
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	(610)	-	(1,151)	(6,985)	(5,220)	(581)	800	(32,139)
Cash and investments - ending	\$ 455	\$ 1,080	\$ -	\$ 1,253	\$ -	\$ 219	\$ 800	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Countrymark Refining And Logistics - For	Community Foundation - Industrial Techno	Book A Trip Summer Reading Program-Duke	Duke Grant- Summer Reading Program-2018	Duke Energy- 2019-Jump Start Kindergarten	Lilly Endowment* Initiative	Dorcas Neidig Preschool Schola	Delbert E Johnson Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ 32	\$ 1,218	\$ 4,745	\$ 9,582	\$ 1,945	\$ 150,394
Receipts:								
Local sources	5,000	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	5,000	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	550	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	2,021
Total disbursements	550	-	-	-	-	-	-	2,021
Excess (deficiency) of receipts over disbursements	4,450	-	-	-	-	-	-	(2,021)
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	4,450	-	-	-	-	-	-	(2,021)
Cash and investments - ending	\$ 4,450	\$ -	\$ 32	\$ 1,218	\$ 4,745	\$ 9,582	\$ 1,945	\$ 148,373

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Ropp Memorial Scholarship	Amanda Mckaig Martin Award	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Stem Acceleration Grant 2020-2021	Safe School Haven-Icji 2019/2020	School Safe Haven - Icji - 2020/2021
Cash and investments - beginning	\$ 10,685	\$ 4,998	\$ -	\$ 2,383	\$ -	\$ (2,099)	\$ (32,665)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	14,088	-	-	13,659	32,665	23,552
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	14,088	-	-	13,659	32,665	23,552
Disbursements:								
Instruction	-	-	-	-	-	9,160	-	-
Support services	-	-	14,088	-	-	2,400	-	32,665
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,000	300	-	-	-	-	-	-
Total disbursements	1,000	300	14,088	-	-	11,560	-	32,665
Excess (deficiency) of receipts over disbursements	(1,000)	(300)	-	-	-	2,099	32,665	(9,113)
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	(1,000)	(300)	-	-	-	2,099	32,665	(9,113)
Cash and investments - ending	\$ 9,685	\$ 4,698	\$ -	\$ 2,383	\$ -	\$ -	\$ -	\$ (9,113)

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	Safe School Haven-Icji 2021- 2022	Early Intervention Grant 2020-2021	Non-English Speaking Programs	Nesp - 2021- 2022	Career And Technical Performance Grant	Teacher Appreciation Grant - Sy 2021- 202	High Ability Students	State Connectivity Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,340	\$ -	\$ 7,264	\$ 8,492
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	4,024	1,813	-	-	-	25,118	15,818
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	4,024	1,813	-	-	-	25,118	15,818
Disbursements:								
Instruction	-	-	-	-	-	-	25,008	-
Support services	-	4,024	-	-	-	-	-	11,700
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	4,024	-	-	-	-	25,008	11,700
Excess (deficiency) of receipts over disbursements	-	-	1,813	-	-	-	110	4,118
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	-	-	1,813	-	-	-	110	4,118
Cash and investments - ending	\$ -	\$ -	\$ 1,813	\$ -	\$ 3,340	\$ -	\$ 7,374	\$ 12,610

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	Title I * Fy2021	Title I Part A - 2019/2020	Title I Basic - 2021/2022	Idea Special Education Grant*Part B Sect	Fed Spec Ed*Part B Section 611	Preschool Handicap*Section 619	Preschool Handicap	Title IV - Student Support 2018- 2019
Cash and investments - beginning	\$ -	\$ (8,320)	\$ -	\$ (16,128)	\$ -	\$ (3,415)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	62,014	49,461	-	70,292	140,391	10,844	18,445	3,388
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>62,014</b>	<b>49,461</b>	<b>-</b>	<b>70,292</b>	<b>140,391</b>	<b>10,844</b>	<b>18,445</b>	<b>3,388</b>
Disbursements:								
Instruction	64,189	41,141	-	54,164	156,841	-	-	3,388
Support services	-	-	-	-	-	7,429	20,608	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>64,189</b>	<b>41,141</b>	<b>-</b>	<b>54,164</b>	<b>156,841</b>	<b>7,429</b>	<b>20,608</b>	<b>3,388</b>
Excess (deficiency) of receipts over disbursements	(2,175)	8,320	-	16,128	(16,450)	3,415	(2,163)	-
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,175)	8,320	-	16,128	(16,450)	3,415	(2,163)	-
Cash and investments - ending	\$ (2,175)	\$ -	\$ -	\$ -	\$ (16,450)	\$ -	\$ (2,163)	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	Title IV-Student Support Fy 2019	Title IV Part A - 2020/2021 - Student Su	Indianamac* Medicaid- Federal	Title II Part A - Sei- Ffy 2020	Title II Part A- Supporting Effect Instru	Title II Part A Ffy19 Support Effect In	Emergency Connectivity (American Rescue)	Elementary And Secondary School Emergency
Cash and investments - beginning	\$ -	\$ -	\$ 39,677	\$ -	\$ -	\$ (4,977)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	7,105	4,787	19,433	17,642	-	6,311	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>7,105</b>	<b>4,787</b>	<b>19,433</b>	<b>17,642</b>	<b>-</b>	<b>6,311</b>	<b>-</b>	<b>-</b>
Disbursements:								
Instruction	6,562	4,339	-	20,531	-	1,334	-	-
Support services	543	448	-	4,615	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>7,105</b>	<b>4,787</b>	<b>-</b>	<b>25,146</b>	<b>-</b>	<b>1,334</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	19,433	(7,504)	-	4,977	-	-
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	19,433	(7,504)	-	4,977	-	-
Cash and investments - ending	\$ -	\$ -	\$ 59,110	\$ (7,504)	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Esser II	Digital Learning Capacity Building Grant	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid School Lunch	Federal Clearing	Oasi Certified	Non Certified Oasi	State Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 24,705	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	60,749	-	-	-	-	-
Other receipts	-	-	-	179,371	648,786	425,683	178,681	245,135
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>60,749</b>	<b>179,371</b>	<b>648,786</b>	<b>425,683</b>	<b>178,681</b>	<b>245,135</b>
Disbursements:								
Instruction	-	-	67,523	-	-	-	-	-
Support services	15,389	35,024	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	177,815	648,786	425,683	178,681	245,135
<b>Total disbursements</b>	<b>15,389</b>	<b>35,024</b>	<b>67,523</b>	<b>177,815</b>	<b>648,786</b>	<b>425,683</b>	<b>178,681</b>	<b>245,135</b>
Excess (deficiency) of receipts over disbursements	(15,389)	(35,024)	(6,774)	1,556	-	-	-	-
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(15,389)	(35,024)	(6,774)	1,556	-	-	-	-
Cash and investments - ending	\$ (15,389)	\$ (35,024)	\$ (6,774)	\$ 26,261	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	Local Tax	Health Insurance Premiums	Fdl - Long Term Disability	Fort Dearborn Life	United Way	Horace Mann Annuity	High School Eca Trips/Workers
Cash and investments - beginning	\$ -	\$ 5,814	\$ -	\$ 2,706	\$ -	\$ -	\$ (1,221)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	93,072	486,380	176	26,109	678	64,542	142
Total receipts	93,072	486,380	176	26,109	678	64,542	142
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	93,072	485,763	176	25,966	678	64,542	376
Total disbursements	93,072	485,763	176	25,966	678	64,542	376
Excess (deficiency) of receipts over disbursements	-	617	-	143	-	-	(234)
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	-	617	-	143	-	-	(234)
Cash and investments - ending	\$ -	\$ 6,431	\$ -	\$ 2,849	\$ -	\$ -	\$ (1,455)

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
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 For the Year Ended June 30, 2021

	Jr High Eca Trips	Garnishment* Med 1 Solutions	Garnishment* Kahn Dees Donovan	Garnishment- Robert P Musgrave Trustee	Garnishment- Lvnv Ing Llc	Transfer Account	Perf Vol Post Tax
Cash and investments - beginning	\$ (138)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	(577)	-	1,167	900	-	1,253,179	6,381
Total receipts	(577)	-	1,167	900	-	1,253,179	6,381
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	176	-	1,167	900	-	1,253,179	6,381
Total disbursements	176	-	1,167	900	-	1,253,179	6,381
Excess (deficiency) of receipts over disbursements	(753)	-	-	-	-	-	-
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	(753)	-	-	-	-	-	-
Cash and investments - ending	\$ (891)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Elementary Eca Trips	Dental Plan	Horace Mann- Roth Ira	Ameritas * Vision Insurance	Hot Lunch-State Reimbursement	Valic
Cash and investments - beginning	\$ (728)	\$ 1,201	\$ -	\$ 24	\$ -	\$ -
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Other receipts	-	50,075	38,207	8,211	623,404	141,280
Total receipts	-	50,075	38,207	8,211	623,404	141,280
Disbursements:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	49,662	38,207	8,195	623,404	141,280
Total disbursements	-	49,662	38,207	8,195	623,404	141,280
Excess (deficiency) of receipts over disbursements	-	413	-	16	-	-
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	-	413	-	16	-	-
Cash and investments - ending	\$ (728)	\$ 1,614	\$ -	\$ 40	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	403B Asp	Criminal History*Employee Pd	Hsa * Etfcu	American Fidelity	Retiree-Health Insurance	Totals
Cash and investments - beginning	\$ -	\$ 50	\$ -	\$ 354	\$ 6,528	\$ 4,731,555
Receipts:						
Local sources	-	-	-	-	-	7,295,440
Intermediate sources	-	-	-	-	-	113
State sources	-	-	-	-	-	9,874,314
Federal sources	-	-	-	-	-	1,100,527
Other receipts	4,176	850	115,687	162,775	45,771	4,800,241
<b>Total receipts</b>	<b>4,176</b>	<b>850</b>	<b>115,687</b>	<b>162,775</b>	<b>45,771</b>	<b>23,070,635</b>
Disbursements:						
Instruction	-	-	-	-	-	7,189,469
Support services	-	-	-	-	-	5,792,455
Noninstructional services	-	-	-	-	-	997,365
Facilities acquisition and construction	-	-	-	-	-	695,047
Debt services	-	-	-	-	-	1,606,905
Nonprogrammed charges	4,176	875	115,687	162,325	45,931	6,946,520
<b>Total disbursements</b>	<b>4,176</b>	<b>875</b>	<b>115,687</b>	<b>162,325</b>	<b>45,931</b>	<b>23,227,761</b>
Excess (deficiency) of receipts over disbursements	-	(25)	-	450	(160)	(157,126)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	1,851,800
Transfers out	-	-	-	-	-	(1,851,800)
<b>Total other financing sources (uses)</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	-	(25)	-	450	(160)	(157,126)
Cash and investments - ending	\$ -	\$ 25	\$ -	\$ 804	\$ 6,368	\$ 4,574,429

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2022

	Education	Debt Service	Retirement/Severance Bond Debt Service	Operations	Local Rainy Day	Construction - Nphs/Jhs Renovations 2019	Construction - N.Elem - Renovations 2019	Construction - Stes Renovations 2019
Cash and investments - beginning	\$ 1,208,567	\$ 493,728	\$ 5,985	\$ 957,817	\$ 1,194,453	\$ -	\$ 96,920	\$ 48,154
Receipts:								
Local sources	92,254	1,382,769	-	3,651,413	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	10,318,936	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	10,411,190	1,382,769	-	3,651,413	-	-	-	-
Disbursements:								
Instruction	6,398,455	-	-	-	-	-	-	-
Support services	1,894,004	-	-	3,721,719	-	-	-	-
Noninstructional services	200,407	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	402,822	-	-	96,920	1,228
Debt services	-	1,379,773	-	640,561	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	8,492,866	1,379,773	-	4,765,102	-	-	96,920	1,228
Excess (deficiency) of receipts over disbursements	1,918,324	2,996	-	(1,113,689)	-	-	(96,920)	(1,228)
Other financing sources (uses):								
Sale of capital assets	-	-	-	12,857	-	-	-	-
Transfers in	1,780	-	-	1,452,000	300,000	-	-	-
Transfers out	(1,452,000)	-	-	(300,000)	(250,000)	-	-	-
Total other financing sources (uses)	(1,450,220)	-	-	1,164,857	50,000	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	468,104	2,996	-	51,168	50,000	-	(96,920)	(1,228)
Cash and investments - ending	\$ 1,676,671	\$ 496,724	\$ 5,985	\$ 1,008,985	\$ 1,244,453	\$ -	\$ -	\$ 46,926

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
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 For the Year Ended June 30, 2022

	School Lunch	Curricular Materials Rental	Self-Insurance	Promoting Drug- Free Community 21/22	Educational License Plates	Pccf - Neidig - Preschool Curriculum	Donations - Msdnp Projects - 2019	Heroes Grant*2016/2017
Cash and investments - beginning	\$ 53,000	\$ 241,737	\$ 43,945	\$ -	\$ 2,196	\$ 100	\$ 5,241	\$ 695
Receipts:								
Local sources	199,510	150,740	1,632,191	-	-	-	-	-
Intermediate sources	-	-	-	-	131	-	-	-
State sources	6,564	-	-	-	-	-	-	-
Federal sources	789,397	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	995,471	150,740	1,632,191	-	131	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	728	-
Support services	(25,118)	109,009	-	-	-	-	-	-
Noninstructional services	351,253	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	451,376	-	1,715,874	-	-	-	-	-
Total disbursements	777,511	109,009	1,715,874	-	-	-	728	-
Excess (deficiency) of receipts over disbursements	217,960	41,731	(83,683)	-	131	-	(728)	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	250,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	250,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	217,960	41,731	166,317	-	131	-	(728)	-
Cash and investments - ending	\$ 270,960	\$ 283,468	\$ 210,262	\$ -	\$ 2,327	\$ 100	\$ 4,513	\$ 695

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
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	Heroes Grant- Npjhs-2017/2018- Year 3	Upgrade - Npjhs 2018/2019	Heroes Initiative - N.Elem 2017- 2018	Upgrade - N.Elem 2018/2019	Upgrade - N.Elem - 2019/2020	Upgrade - Npjhs - 2019/2020	Upgrade - Y4- N.Elem- 2020/2021	United Way Donation - 2020/2021- Impact 2
Cash and investments - beginning	\$ 455	\$ 1,080	\$ -	\$ 1,253	\$ -	\$ 219	\$ 800	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 455	\$ 1,080	\$ -	\$ 1,253	\$ -	\$ 219	\$ 800	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
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	Countrymark Refining And Logistics - For	Community Foundation - Industrial Techno	Book A Trip Summer Reading Program-Duke	Duke Grant- Summer Reading Program-2018	Duke Energy- 2019-Jump Start Kindergarten	Lilly Endowment* Initiative	Dorcas Neidig Preschool Schola	Delbert E Johnson Scholarship
Cash and investments - beginning	\$ 4,450	\$ -	\$ 32	\$ 1,218	\$ 4,745	\$ 9,582	\$ 1,945	\$ 148,373
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	2,000	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	2,000	-	-	-	-	-	-
Disbursements:								
Instruction	-	2,000	32	1,218	-	-	-	-
Support services	1,152	-	-	-	1,610	450	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	2,022
Total disbursements	1,152	2,000	32	1,218	1,610	450	-	2,022
Excess (deficiency) of receipts over disbursements	(1,152)	-	(32)	(1,218)	(1,610)	(450)	-	(2,022)
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	(1,152)	-	(32)	(1,218)	(1,610)	(450)	-	(2,022)
Cash and investments - ending	\$ 3,298	\$ -	\$ -	\$ -	\$ 3,135	\$ 9,132	\$ 1,945	\$ 146,351

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
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	Ropp Memorial Scholarship	Amanda Mckaig Martin Award	Formative Assessment	Medicaid Reimbursement	Secured Schools Safety Grant	Stem Acceleration Grant 2020-2021	Safe School Haven-Icji 2019/2020	School Safe Haven - Icji - 2020/2021
Cash and investments - beginning	\$ 9,685	\$ 4,698	\$ -	\$ 2,383	\$ -	\$ -	\$ -	\$ (9,113)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	16,568	2,094	6,179	1,500	-	9,113
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	16,568	2,094	6,179	1,500	-	9,113
Disbursements:								
Instruction	-	-	-	-	-	4,973	-	-
Support services	-	-	16,187	-	6,179	2,400	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,000	300	-	-	-	-	-	-
Total disbursements	1,000	300	16,187	-	6,179	7,373	-	-
Excess (deficiency) of receipts over disbursements	(1,000)	(300)	381	2,094	-	(5,873)	-	9,113
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(1,780)	-	-	-	-
Total other financing sources (uses)	-	-	-	(1,780)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,000)	(300)	381	314	-	(5,873)	-	9,113
Cash and investments - ending	\$ 8,685	\$ 4,398	\$ 381	\$ 2,697	\$ -	\$ (5,873)	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Safe School Haven-Icji 2021- 2022	Early Intervention Grant 2020-2021	Non-English Speaking Programs	Nesp - 2021- 2022	Career And Technical Performance Grant	Teacher Appreciation Grant - Sy 2021- 202	High Ability Students	State Connectivity Grant
Cash and investments - beginning	\$ -	\$ -	\$ 1,813	\$ -	\$ 3,340	\$ -	\$ 7,374	\$ 12,610
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	13,066	-	-	703	-	53,073	28,407	12,760
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>13,066</u>	<u>-</u>	<u>-</u>	<u>703</u>	<u>-</u>	<u>53,073</u>	<u>28,407</u>	<u>12,760</u>
Disbursements:								
Instruction	-	-	-	-	3,340	53,073	27,909	-
Support services	32,665	-	1,813	703	-	-	-	17,440
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>32,665</u>	<u>-</u>	<u>1,813</u>	<u>703</u>	<u>3,340</u>	<u>53,073</u>	<u>27,909</u>	<u>17,440</u>
Excess (deficiency) of receipts over disbursements	<u>(19,599)</u>	<u>-</u>	<u>(1,813)</u>	<u>-</u>	<u>(3,340)</u>	<u>-</u>	<u>498</u>	<u>(4,680)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(19,599)</u>	<u>-</u>	<u>(1,813)</u>	<u>-</u>	<u>(3,340)</u>	<u>-</u>	<u>498</u>	<u>(4,680)</u>
Cash and investments - ending	<u>\$ (19,599)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,872</u>	<u>\$ 7,930</u>

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Title I * Fy2021	Title I Part A - 2019/2020	Title I Basic - 2021/2022	Idea Special Education Grant*Part B Sect	Fed Spec Ed*Part B Section 611	Preschool Handicap*Section 619	Preschool Handicap	Title IV - Student Support 2018- 2019
Cash and investments - beginning	\$ (2,175)	\$ -	\$ -	\$ -	\$ (16,450)	\$ -	\$ (2,163)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	46,169	-	69,135	146,003	74,402	25,533	7,913	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	46,169	-	69,135	146,003	74,402	25,533	7,913	-
Disbursements:								
Instruction	40,744	-	77,551	146,003	57,952	-	-	-
Support services	3,250	-	-	-	-	25,533	5,750	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	43,994	-	77,551	146,003	57,952	25,533	5,750	-
Excess (deficiency) of receipts over disbursements	2,175	-	(8,416)	-	16,450	-	2,163	-
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	2,175	-	(8,416)	-	16,450	-	2,163	-
Cash and investments - ending	\$ -	\$ -	\$ (8,416)	\$ -	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Title IV-Student Support Fy 2019	Title IV Part A - 2020/2021 - Student Su	Indianamac* Medicaid- Federal	Title II Part A - Sei- Ffy 2020	Title II Part A- Supporting Effect Instru	Title II Part A Ffy19 Support Effect In	Emergency Connectivity (American Rescue)	Elementary And Secondary School Emergency
Cash and investments - beginning	\$ -	\$ -	\$ 59,110	\$ (7,504)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	2,895	1,469	17,221	11,604	9,863	600	520,000	60,216
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,895</u>	<u>1,469</u>	<u>17,221</u>	<u>11,604</u>	<u>9,863</u>	<u>600</u>	<u>520,000</u>	<u>60,216</u>
Disbursements:								
Instruction	2,895	1,469	-	3,787	-	600	-	5,610
Support services	-	-	341	364	21,973	-	520,000	43,121
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	15,496
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>2,895</u>	<u>1,469</u>	<u>341</u>	<u>4,151</u>	<u>21,973</u>	<u>600</u>	<u>520,000</u>	<u>64,227</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>16,880</u>	<u>7,453</u>	<u>(12,110)</u>	<u>-</u>	<u>-</u>	<u>(4,011)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>-</u>	<u>16,880</u>	<u>7,453</u>	<u>(12,110)</u>	<u>-</u>	<u>-</u>	<u>(4,011)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,990</u>	<u>\$ (51)</u>	<u>\$ (12,110)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,011)</u>

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Esser II	Digital Learning Capacity Building Grant	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid School Lunch	Federal Clearing	Oasi Certified	Non Certified Oasi	State Tax
Cash and investments - beginning	\$ (15,389)	\$ (35,024)	\$ (6,774)	\$ 26,261	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	167,995	49,024	44,828	-	-	-	-	-
Other receipts	-	-	-	124,647	621,810	427,232	193,236	254,643
<b>Total receipts</b>	<b>167,995</b>	<b>49,024</b>	<b>44,828</b>	<b>124,647</b>	<b>621,810</b>	<b>427,232</b>	<b>193,236</b>	<b>254,643</b>
Disbursements:								
Instruction	53,760	-	31,788	-	-	-	-	-
Support services	117,840	14,000	6,266	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	3,375	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	129,785	621,810	427,232	193,236	254,643
<b>Total disbursements</b>	<b>174,975</b>	<b>14,000</b>	<b>38,054</b>	<b>129,785</b>	<b>621,810</b>	<b>427,232</b>	<b>193,236</b>	<b>254,643</b>
Excess (deficiency) of receipts over disbursements	(6,980)	35,024	6,774	(5,138)	-	-	-	-
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,980)	35,024	6,774	(5,138)	-	-	-	-
Cash and investments - ending	\$ (22,369)	\$ -	\$ -	\$ 21,123	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Local Tax	Health Insurance Premiums	Fdl - Long Term Disability	Fort Dearborn Life	United Way	Horace Mann Annuity	High School Eca Trips/Workers
Cash and investments - beginning	\$ -	\$ 6,431	\$ -	\$ 2,849	\$ -	\$ -	\$ (1,455)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	96,119	423,011	171	24,560	716	29,231	1,455
Total receipts	96,119	423,011	171	24,560	716	29,231	1,455
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	96,119	391,298	171	22,429	716	29,231	-
Total disbursements	96,119	391,298	171	22,429	716	29,231	-
Excess (deficiency) of receipts over disbursements	-	31,713	-	2,131	-	-	1,455
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	-	31,713	-	2,131	-	-	1,455
Cash and investments - ending	\$ -	\$ 38,144	\$ -	\$ 4,980	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Jr High Eca Trips	Garnishment* Med 1 Solutions	Garnishment* Kahn Dees Donovan	Garnishment- Robert P Musgrave Trustee	Garnishment- Lvnv Ing Llc	Transfer Account	Perf Vol Post Tax
Cash and investments - beginning	\$ (891)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	891	1,528	-	900	697	137,685	8,689
Total receipts	891	1,528	-	900	697	137,685	8,689
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,528	-	900	697	137,685	8,689
Total disbursements	-	1,528	-	900	697	137,685	8,689
Excess (deficiency) of receipts over disbursements	891	-	-	-	-	-	-
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	891	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Elementary Eca Trips	Dental Plan	Horace Mann- Roth Ira	Ameritas * Vision Insurance	Hot Lunch-State Reimbursement	Valic
Cash and investments - beginning	\$ (728)	\$ 1,614	\$ -	\$ 40	\$ -	\$ -
Receipts:						
Local sources	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Other receipts	728	48,154	36,379	8,398	74,864	128,682
Total receipts	728	48,154	36,379	8,398	74,864	128,682
Disbursements:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	48,479	36,379	7,721	74,864	128,682
Total disbursements	-	48,479	36,379	7,721	74,864	128,682
Excess (deficiency) of receipts over disbursements	728	(325)	-	677	-	-
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	728	(325)	-	677	-	-
Cash and investments - ending	\$ -	\$ 1,289	\$ -	\$ 717	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	403B Asp	Criminal History*Employee Pd	Hsa * Etfcu	American Fidelity	Retiree-Health Insurance	Totals
Cash and investments - beginning	\$ -	\$ 25	\$ -	\$ 804	\$ 6,368	\$ 4,574,429
Receipts:						
Local sources	-	-	-	-	-	7,108,877
Intermediate sources	-	-	-	-	-	2,131
State sources	-	-	-	-	-	10,468,963
Federal sources	-	-	-	-	-	2,044,267
Other receipts	4,330	1,100	108,087	180,557	101,429	3,039,929
Total receipts	4,330	1,100	108,087	180,557	101,429	22,664,167
Disbursements:						
Instruction	-	-	-	-	-	6,913,887
Support services	-	-	-	-	-	6,538,651
Noninstructional services	-	-	-	-	-	551,660
Facilities acquisition and construction	-	-	-	-	-	519,841
Debt services	-	-	-	-	-	2,020,334
Nonprogrammed charges	4,330	1,100	108,087	181,326	91,989	5,169,698
Total disbursements	4,330	1,100	108,087	181,326	91,989	21,714,071
Excess (deficiency) of receipts over disbursements	-	-	-	(769)	9,440	950,096
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	12,857
Transfers in	-	-	-	-	-	2,003,780
Transfers out	-	-	-	-	-	(2,003,780)
Total other financing sources (uses)	-	-	-	-	-	12,857
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(769)	9,440	962,953
Cash and investments - ending	\$ -	\$ 25	\$ -	\$ 35	\$ 15,808	\$ 5,537,382

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OTHER INFORMATION

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METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
MSD of North Posey Multi-School Building Corp	Refunding of NPHS 2002 Bldg Remodel Project (2010)	\$ 495,500	12/31/2010	12/31/2024
MSD of North Posey Multi-School Building Corp	\$7 500 000 Ad Valorem Property Tax First Mortgage Bonds Series 2019	393,000	6/26/2019	1/15/2039
MSD of North Posey Multi-School Building Corporation	\$6 000 000 Ad Valorem Property Tax First Mortgage Bonds Series 2015	457,000	5/28/2015	12/31/2033
USbank Equipment Finance	7-Konica Minolta Bizhub Printer/Copier/Scanner	<u>17,100</u>	6/8/2020	6/8/2024
Total governmental activities		<u>1,362,600</u>		
Total of annual lease payments		<u>\$ 1,362,600</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Guaranteed Energy Savings	<u>\$ 76,428</u>	<u>\$ 76,428</u>
Totals		<u>\$ 76,428</u>	<u>\$ 76,428</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/>.