

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NEW PRAIRIE UNITED SCHOOL CORPORATION

LAPORTE COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED

03/17/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	James G. Holifield (Vacant) Tim Scott	07-01-20 to 05-26-22 05-27-22 to 06-19-22 06-20-22 to 06-30-23
Superintendent of Schools	Dr. Paul White	07-01-20 to 06-30-23
President of the School Board	Phillip King	07-01-20 to 06-30-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE NEW PRAIRIE UNITED SCHOOL
CORPORATION, LAPORTE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the New Prairie United School Corporation (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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 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

February 27, 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.

NEW PRAIRIE UNITED SCHOOL CORPORATION
 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	Receipts	Disbursements	Other	Cash and	Receipts	Disbursements	Other	Cash and
	Investments			Financing	Investments			Financing	Investments
	07-01-20			Sources (Uses)	06-30-21			Sources (Uses)	06-30-22
Education	\$ 4,797,329	\$ 20,389,185	\$ 18,360,220	\$ (3,141,402)	\$ 3,684,892	\$ 21,995,829	\$ 18,806,616	\$ (3,093,160)	\$ 3,780,945
Debt Service	2,704,406	6,320,474	5,210,208	(51,432)	3,763,240	7,327,511	5,548,479	-	5,542,272
Referendum Debt Exempt Capital	753,519	2,443,196	2,258,000	-	938,715	2,911,889	2,258,000	-	1,592,604
Operations	2,079,928	5,979,017	8,431,045	3,156,352	2,784,252	6,085,415	9,173,634	3,826,384	3,522,417
Local Rainy Day	3,884,230	-	-	-	3,884,230	-	2,115,000	(92,876)	1,676,354
Construction	2,584,880	5,000	1,580,658	35,612	1,044,834	-	1,111,261	-	(66,427)
Construction/Technology	19,737	16,624	116,945	-	(80,584)	16,624	(80,584)	-	16,624
School Lunch	156,461	1,398,260	1,326,544	-	228,177	1,961,031	1,747,339	-	441,869
Curricular Materials Rental	(273,794)	432,840	51,735	94,867	202,178	460,688	108,508	-	554,358
Educational License Plates	1,031	169	-	-	1,200	225	-	-	1,425
NP Education Foundation - HS Tutor	1,340	-	870	547	1,017	-	-	-	1,017
Unity Foundation - Mad Learn	51	-	-	-	51	-	-	-	51
Unity Foundation - Hosa	-	-	-	-	-	1,000	-	-	1,000
Unity Foundation Robotics	-	-	-	-	-	-	(200)	-	200
In-Mac Robotics Micro Grant	-	-	-	-	-	2,000	1,216	-	784
NWI A/F School Network - ACT COOR	298	-	-	-	298	-	-	-	298
Arcelor Mittal - Hs Robotics	5,507	4,000	6,934	-	2,573	-	2,165	-	408
Alcoa/Arcelor Mit. - Ms Robotics	2,396	-	-	-	2,396	-	898	-	1,498
Howmet Aerospace	-	20,000	20,000	-	-	-	-	-	-
Bayer Grant Hs Robotics 20/21	-	5,000	4,993	-	7	5,000	4,196	-	811
Olive PTO - Remediation	(170)	-	-	-	(170)	170	-	-	-
Aep Robotics Grant	-	2,500	-	-	2,500	-	1,780	-	720
Laporte Co Farm Bureau - Rpe	201	-	-	-	201	-	-	-	201
Hosa - Healthcare Foundation	-	-	-	-	-	2,800	1,996	-	804
Alcoa Grant - MS	325	-	-	-	325	-	-	-	325
Kids For Caring - RPE	750	-	-	-	750	-	-	-	750
Misc. HS Donations	547	-	-	(547)	-	-	-	-	-
Confucius Chinese Teacher	(3,557)	500	9,434	-	(12,491)	12,491	-	-	-
Enrichment Activities	(283)	-	-	-	(283)	825	510	-	32
HS Misc. Grants/Donation	1,100	-	-	-	1,100	-	-	-	1,100
Mentoring For Success - MS	1,303	-	-	-	1,303	-	565	-	738
NP Activity Fund	(50)	-	-	-	(50)	50	-	-	-
HFL Empower Hour Grant 19-20	42,210	(42,210)	-	-	-	-	-	-	-
HFL Partners In Prevention 19-20	16,698	-	3,536	(13,162)	-	-	-	-	-
Hfl Empower	-	123,705	123,747	-	(42)	42	-	-	-
Hfl Partners In Prevention	-	62,704	75,866	13,162	-	-	-	-	-
Hfl Empower Hour Grant Year 4	-	60,000	-	-	60,000	60,000	103,475	-	16,525
Hfl Partners In Prevention Yr 3	-	-	-	-	-	78,210	78,210	-	-
Confucius Class	-	500	500	-	-	-	(2,192)	-	2,192
Formative Assessment Grant	173	29,560	29,733	-	-	33,780	33,780	-	-
Student Learning Recovery Grant	-	-	4,563	-	(4,563)	598,098	656,366	-	(62,831)
MS Lead And Seed	3,772	-	-	-	3,772	-	-	-	3,772
State Medicaid Reimbursement	230,220	69,448	122	-	299,546	32,110	-	(300,000)	31,656
Secured Schools Safety Grant	-	-	15,891	-	(15,891)	48,666	4,940	(27,835)	-
Secure School Safety Grant 17-18	(35,353)	-	-	-	(35,353)	35,353	-	-	-
Secure School Safety Grant 18-19	6,624	-	-	-	6,624	-	-	(6,624)	-
Secure School Safety Grant 19-20	(14,861)	-	56,919	-	(71,780)	14,695	79,999	34,459	(102,625)
Prime Math	-	3,101	6,839	-	(3,738)	3,799	61	-	-
Prime Math 2021-2022	-	-	-	-	-	2,765	2,765	-	-
Early Literacy Intervention 2019-2020	10,900	-	10,900	-	-	-	-	-	-
Literacy Early Intervention 20-21	-	7,648	3,819	-	3,829	-	3,829	-	-
Early Intervention Grant 21-22	-	-	-	-	-	8,559	8,534	-	25
Ell Nesp 7/1/17 - 6/30/18	1,320	23	1,343	-	-	-	-	-	-

NEW PRAIRIE UNITED SCHOOL CORPORATION
 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
Connectivity School Technology	33,145	11,864	-	-	45,009	12,760	-	-	57,769
ELL NESP 7/1/18 - 6/30/19	-	-	-	-	-	-	-	-	-
NESP Grant 19-20	6,089	-	6,089	-	-	-	-	-	-
Nesp 2020-2021	-	15,258	6,876	-	8,382	-	8,382	-	-
Nesp 2021-2022	-	-	-	-	-	16,626	11,879	-	4,747
Career And Technical Performance Grant	38	-	-	-	38	-	-	-	38
Performance Based Awards	3,010	-	-	-	3,010	(3,010)	-	-	-
Performance Based Awards 17-18	1,926	-	-	-	1,926	(1,926)	-	-	-
Teacher Appreciation Grant	(64)	108,893	109,024	-	(195)	195	-	-	-
Teacher Appreciation Grant 20/21	-	-	-	-	-	109,638	109,638	-	-
High Ability Grant 2018-2019	17,455	32,705	42,681	-	7,479	37,147	40,402	-	4,224
Pltw Grants - Hs/Ms	-	9,900	6,685	-	3,215	-	1,429	-	1,786
Slrg - 1008 Student Learning Grant	-	-	(420)	-	420	-	420	-	-
Title I 2016- 2017	(112)	112	-	-	-	-	-	-	-
Title I 2017-2018	(62)	62	-	-	-	-	-	-	-
Title I 2019-2020	(53,435)	166,043	112,608	-	-	-	-	-	-
Title I	-	301,895	326,034	-	(24,139)	91,023	66,884	-	-
Title I 2021-2022	-	-	-	-	-	293,656	321,580	-	(27,924)
Title IV 2019-2020	(14,535)	14,535	-	-	-	73	73	-	-
Title IV 2020-2022	-	-	-	-	-	7,877	23,340	-	(15,463)
Federal Medicaid Reimbursement	-	12,935	315	-	12,620	84,249	-	-	96,869
21st Century Learn CNT Title V	(24)	24	-	-	-	-	-	-	-
21st Century Learn CNT Title V 16-17	(3,747)	3,747	-	-	-	-	-	-	-
21St Cent Learn Title V 17-18	(119)	119	-	-	-	-	-	-	-
Title II-A 2019-2021	(3,262)	16,610	15,348	-	(2,000)	2,000	-	-	-
Title II Part A	-	45,857	49,173	-	(3,316)	24,347	21,031	-	-
Title II A 2016-2018	(20)	20	-	-	-	-	-	-	-
Title III Language Instruction	-	3,972	4,463	-	(491)	1,778	1,287	-	-
Title III 2021-2023	-	-	-	-	-	4,445	5,120	-	(675)
Title III 2015-2017	471	(471)	-	-	-	-	-	-	-
Title III 8/31/17 - 9/30/19	(10)	10	-	-	-	-	-	-	-
Title III 2018-2019	-	599	599	-	-	-	-	-	-
Title III 2019-2021	(509)	1,411	1,024	-	(122)	518	396	-	-
Emergency Connectivity (Arp)	-	-	-	-	-	-	1,247,235	-	(1,247,235)
Esser III 2020-2024	-	-	-	-	-	599,012	599,012	-	-
Cares Esser II 2020-2023	-	-	20,719	-	(20,719)	305,638	601,549	-	(316,630)
Fed - 18003 Ed. Stabilztn Relief	-	238,448	212,796	-	25,652	29,130	93,091	-	(38,309)
Fema	-	154,465	154,465	-	-	-	-	-	-
School Nutrition Clearing	41,217	93,102	96,854	-	37,465	156,666	165,793	-	28,338
Clearing	-	-	-	-	-	6,022	5,954	-	68
School Lunch EFT From State	-	1,287,046	1,287,046	-	-	1,684,588	1,684,588	-	-
Pro Card Clearing Account	-	110,565	110,565	-	-	177,985	177,985	-	-
HFL Empower Hour YR5 22-23	-	-	-	-	-	60,000	-	-	60,000
Formative Assessment 2016/2017	316	-	316	-	-	-	-	-	-
Scholarships and Awards	1,990	-	1,990	-	-	-	-	-	-
Payroll Deductions	(37,879)	9,765,107	9,814,111	-	(86,883)	10,385,892	10,459,045	-	(160,036)
Angel Fund Account	4,003	1,118	-	-	5,121	-	-	-	5,121
Totals	\$ 16,975,070	\$ 49,727,195	\$ 50,090,725	\$ 93,997	\$ 16,705,537	\$ 55,785,954	\$ 57,417,259	\$ 340,348	\$ 15,414,580

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

NEW PRAIRIE UNITED SCHOOL CORPORATION
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.

NEW PRAIRIE UNITED SCHOOL CORPORATION
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.

NEW PRAIRIE UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

NEW PRAIRIE UNITED SCHOOL CORPORATION
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.

NEW PRAIRIE UNITED SCHOOL CORPORATION
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.

NEW PRAIRIE UNITED SCHOOL CORPORATION
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 DB) is considered to be an obligation of, and is paid by, the State of Indiana.

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

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

C. Additional Pension Plan

The School Corporation also contributes to an additional pension plan unique to the School Corporation. This includes an annual one percent contribution to each certified employee's VEBA fund. Information regarding this plan may be obtained from the School Corporation.

NEW PRAIRIE UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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 the School Corporation closing out old grant funds. These should be corrected at the end of the year or the period after the grant concludes.

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. This is a result of many of the funds being reimbursable grants (such as the Title grants), with the expenses and reimbursements not taking place during the same period.

The Construction fund was a planned negative balance until the completion of the football halftime building. It was reimbursed in December of 2022.

The Secure Schools Safety Grant was overspent as the grant is only a 50 percent match. This fund and the Payroll Clearing will be reimbursed during 2023.

Note 9. *Holding Corporation*

The School Corporation has entered into capital leases with the New Prairie United 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 \$6,547,000 and \$6,848,628, respectively.

Note 10. *Subsequent Events*

The School Corporation is in the process of obtaining a general obligation bond for \$3,400,000. According to the proposed timetable, closing on this issue should occur by March 8, 2023.

Note 11. *Other Postemployment Benefits*

The School Corporation provides \$50,000 in term life insurance to eligible retirees until the age of 65. 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.

REQUIRED SUPPLEMENTARY INFORMATION

NEW PRAIRIE UNITED SCHOOL CORPORATION
 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	Referendum Debt Exempt Capital	Operations	Local Rainy Day	Construction	Construction/ Technology	School Lunch	Curricular Materials Rental	Educational License Plates	NP Education Foundation - HS Tutor
Cash and investments - beginning	\$ 4,797,329	\$ 2,704,406	\$ 753,519	\$ 2,079,928	\$ 3,884,230	\$ 2,584,880	\$ 19,737	\$ 156,461	\$ (273,794)	\$ 1,031	\$ 1,340
Receipts:											
Local sources	28,636	6,320,474	1,943,196	5,953,371	-	-	-	94,492	352,107	-	-
Intermediate sources	24,070	-	-	-	-	-	-	-	-	169	-
State sources	19,818,479	-	-	-	-	-	-	18,138	80,733	-	-
Federal sources	-	-	-	-	-	-	16,624	1,265,309	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	500,000	-	500,000	-	-	-	-	-	-	-	-
Other receipts	18,000	-	-	25,646	-	5,000	-	20,321	-	-	-
Total receipts	20,389,185	6,320,474	2,443,196	5,979,017	-	5,000	16,624	1,398,260	432,840	169	-
Disbursements:											
Instruction	13,590,945	-	-	-	-	-	-	-	-	-	870
Support services	3,617,996	-	-	7,049,735	-	11,218	-	-	51,735	-	-
Noninstructional services	651,279	-	-	-	-	-	-	1,326,544	-	-	-
Facilities acquisition and construction	-	-	-	1,292,997	-	1,569,440	116,945	-	-	-	-
Debt services	-	5,210,208	1,758,000	88,313	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	500,000	-	500,000	-	-	-	-	-	-	-	-
Total disbursements	18,360,220	5,210,208	2,258,000	8,431,045	-	1,580,658	116,945	1,326,544	51,735	-	870
Excess (deficiency) of receipts over (under) disbursements	2,028,965	1,110,266	185,196	(2,452,028)	-	(1,575,658)	(100,321)	71,716	381,105	169	(870)
Other financing sources (uses):											
Proceeds of long-term debt	-	43,435	-	-	-	35,612	-	-	-	-	-
Sale of capital assets	-	-	-	16,020	-	-	-	-	-	-	-
Transfers in	-	-	-	3,140,332	-	-	-	-	94,867	-	547
Transfers out	(3,141,402)	(94,867)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,141,402)	(51,432)	-	3,156,352	-	35,612	-	-	94,867	-	547
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,112,437)	1,058,834	185,196	704,324	-	(1,540,046)	(100,321)	71,716	475,972	169	(323)
Cash and investments - ending	\$ 3,684,892	\$ 3,763,240	\$ 938,715	\$ 2,784,252	\$ 3,884,230	\$ 1,044,834	\$ (80,584)	\$ 228,177	\$ 202,178	\$ 1,200	\$ 1,017

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

	Unity Foundation - Mad Learn	Unity Foundation - Hosa	Unity Foundation Robotics	In-Mac Robotics Micro Grant	NWI A/F School Network - ACT COOR	Arcelor Mittal - Hs Robotics	Alcoa/Arcelor Mit. - Ms Robotics	Howmet Aerospace	Bayer Grant Hs Robotics 20/21	Olive PTO - Remediation
Cash and investments - beginning	\$ 51	\$ -	\$ -	\$ -	\$ 298	\$ 5,507	\$ 2,396	\$ -	\$ -	\$ (170)
Receipts:										
Local sources	-	-	-	-	-	4,000	-	20,000	5,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	4,000	-	20,000	5,000	-
Disbursements:										
Instruction	-	-	-	-	-	6,934	-	20,000	4,993	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	6,934	-	20,000	4,993	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	(2,934)	-	-	7	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	(2,934)	-	-	7	-
Cash and investments - ending	\$ 51	\$ -	\$ -	\$ -	\$ 298	\$ 2,573	\$ 2,396	\$ -	\$ 7	\$ (170)

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

	Aep Robotics Grant	Laporte Co Farm Bureau - Rpe	Hosa - Healthcare Foundation	Alcoa Grant - MS	Kids For Caring - RPE	Misc. HS Donations	Confucius Chinese Teacher	Enrichment Activities	HS Misc. Grants/Donation	Mentoring For Success - MS
Cash and investments - beginning	\$ -	\$ 201	\$ -	\$ 325	\$ 750	\$ 547	\$ (3,557)	\$ (283)	\$ 1,100	\$ 1,303
Receipts:										
Local sources	2,500	-	-	-	-	-	500	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,500	-	-	-	-	-	500	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	9,434	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	9,434	-	-	-
Excess (deficiency) of receipts over (under) disbursements	2,500	-	-	-	-	-	(8,934)	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(547)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(547)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	2,500	-	-	-	-	(547)	(8,934)	-	-	-
Cash and investments - ending	\$ 2,500	\$ 201	\$ -	\$ 325	\$ 750	\$ -	\$ (12,491)	\$ (283)	\$ 1,100	\$ 1,303

NEW PRAIRIE UNITED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	NP Activity Fund	HFL Empower Hour Grant 19-20	HFL Partners In Prevention 19-20	Hfl Empower Hfl Empower	Hfl Partners In Prevention	Hfl Empower Hour Grant Year 4	Hfl Partners In Prevention Yr 3	Confucius Class	Formative Assessment Grant	Student Learning Recovery Grant
Cash and investments - beginning	\$ (50)	\$ 42,210	\$ 16,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173	\$ -
Receipts:										
Local sources	-	(42,210)	-	123,705	62,704	60,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	29,560	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	500	-	-
Total receipts	-	(42,210)	-	123,705	62,704	60,000	-	500	29,560	-
Disbursements:										
Instruction	-	-	-	123,747	27,150	-	-	-	29,560	4,563
Support services	-	-	3,536	-	48,716	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	500	173	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	3,536	123,747	75,866	-	-	500	29,733	4,563
Excess (deficiency) of receipts over (under) disbursements	-	(42,210)	(3,536)	(42)	(13,162)	60,000	-	-	(173)	(4,563)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	13,162	-	-	-	-	-
Transfers out	-	-	(13,162)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(13,162)	-	13,162	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(42,210)	(16,698)	(42)	-	60,000	-	-	(173)	(4,563)
Cash and investments - ending	\$ (50)	\$ -	\$ -	\$ (42)	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ (4,563)

NEW PRAIRIE UNITED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2021

	MS Lead And Seed	State Medicaid Reimbursement	Secured Schools Safety Grant	Secure School Safety Grant 17- 18	Secure School Safety Grant 18- 19	Secure School Safety Grant 19- 20	Prime Math	Prime Math 2021-2022	Early Literacy Intervention 2019- 2020	Literacy Early Intervention 20- 21
Cash and investments - beginning	\$ 3,772	\$ 230,220	\$ -	\$ (35,353)	\$ 6,624	\$ (14,861)	\$ -	\$ -	\$ 10,900	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	69,448	-	-	-	-	3,101	-	-	7,648
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	69,448	-	-	-	-	3,101	-	-	7,648
Disbursements:										
Instruction	-	-	-	-	-	-	3,702	-	-	-
Support services	-	122	15,891	-	-	56,919	3,137	-	10,615	3,819
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	285	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	122	15,891	-	-	56,919	6,839	-	10,900	3,819
Excess (deficiency) of receipts over (under) disbursements	-	69,326	(15,891)	-	-	(56,919)	(3,738)	-	(10,900)	3,829
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	69,326	(15,891)	-	-	(56,919)	(3,738)	-	(10,900)	3,829
Cash and investments - ending	\$ 3,772	\$ 299,546	\$ (15,891)	\$ (35,353)	\$ 6,624	\$ (71,780)	\$ (3,738)	\$ -	\$ -	\$ 3,829

NEW PRAIRIE UNITED SCHOOL CORPORATION
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 For the Year Ended June 30, 2021

	Early Intervention Grant 21-22	ELL Nesp 7/1/17 - 6/30/18	Connectivity School Technology	ELL NESP 7/1/18 - 6/30/19	NESP Grant 19- 20	Nesp 2020-2021	Nesp 2021-2022	Career And Technical Performance Grant	Performance Based Awards	Performance Based Awards 17- 18
Cash and investments - beginning	\$ -	\$ 1,320	\$ 33,145	\$ -	\$ 6,089	\$ -	\$ -	\$ 38	\$ 3,010	\$ 1,926
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	11,864	-	-	15,258	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	23	-	-	-	-	-	-	-	-
Total receipts	-	23	11,864	-	-	15,258	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	6,089	6,876	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,343	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,343	-	-	6,089	6,876	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(1,320)	11,864	-	(6,089)	8,382	-	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1,320)	11,864	-	(6,089)	8,382	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 45,009	\$ -	\$ -	\$ 8,382	\$ -	\$ 38	\$ 3,010	\$ 1,926

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	Teacher Appreciation Grant	Teacher Appreciation Grant 20/21	High Ability Grant 2018-2019	Pltw Grants - Hs/Ms	Slrg - 1008 Student Learning Grant	Title I 2016- 2017	Title I 2017-2018	Title I 2019-2020	Title I	Title I 2021-2022
Cash and investments - beginning	\$ (64)	\$ -	\$ 17,455	\$ -	\$ -	\$ (112)	\$ (62)	\$ (53,435)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	9,900	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	108,893	-	32,705	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	166,043	301,895	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	112	62	-	-	-
Total receipts	108,893	-	32,705	9,900	-	112	62	166,043	301,895	-
Disbursements:										
Instruction	109,024	-	35,121	-	(420)	-	-	78,059	228,130	-
Support services	-	-	7,560	6,685	-	-	-	29,797	96,045	-
Noninstructional services	-	-	-	-	-	-	-	4,752	1,859	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	109,024	-	42,681	6,685	(420)	-	-	112,608	326,034	-
Excess (deficiency) of receipts over (under) disbursements	(131)	-	(9,976)	3,215	420	112	62	53,435	(24,139)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(131)	-	(9,976)	3,215	420	112	62	53,435	(24,139)	-
Cash and investments - ending	\$ (195)	\$ -	\$ 7,479	\$ 3,215	\$ 420	\$ -	\$ -	\$ -	\$ (24,139)	\$ -

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	Title IV 2019- 2020	Title IV 2020- 2022	Federal Medicaid Reimbursement	21st Century Learn CNT Title V	21st Century Learn CNT Title V 16-17	21st Cent Learn Title V 17-18	Title II-A 2019- 2021	Title II Part A	Title II A 2016- 2018	Title III Language Instruction
Cash and investments - beginning	\$ (14,535)	\$ -	\$ -	\$ (24)	\$ (3,747)	\$ (119)	\$ (3,262)	\$ -	\$ (20)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	14,535	-	12,935	-	-	-	16,610	45,857	-	3,972
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	24	3,747	119	-	-	20	-
Total receipts	14,535	-	12,935	24	3,747	119	16,610	45,857	20	3,972
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	3,159
Support services	-	-	315	-	-	-	15,348	49,173	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	1,304
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	315	-	-	-	15,348	49,173	-	4,463
Excess (deficiency) of receipts over (under) disbursements	14,535	-	12,620	24	3,747	119	1,262	(3,316)	20	(491)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	14,535	-	12,620	24	3,747	119	1,262	(3,316)	20	(491)
Cash and investments - ending	\$ -	\$ -	\$ 12,620	\$ -	\$ -	\$ -	\$ (2,000)	\$ (3,316)	\$ -	\$ (491)

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	Title III 2021- 2023	Title III 2015- 2017	Title III 8/31/17 - 9/30/19	Title III 2018- 2019	Title III 2019- 2021	Emergency Connectivity (Arp)	Esser III 2020- 2024	Cares Esser II 2020-2023	Fed - 18003 Ed. Stabiliztn Relief	Fema
Cash and investments - beginning	\$ -	\$ 471	\$ (10)	\$ -	\$ (509)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	599	1,411	-	-	-	238,448	154,465
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	(471)	10	-	-	-	-	-	-	-
Total receipts	-	(471)	10	599	1,411	-	-	-	238,448	154,465
Disbursements:										
Instruction	-	-	-	1	756	-	-	320	-	-
Support services	-	-	-	583	167	-	-	20,399	203,263	154,465
Noninstructional services	-	-	-	15	101	-	-	-	9,533	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	599	1,024	-	-	20,719	212,796	154,465
Excess (deficiency) of receipts over (under) disbursements	-	(471)	10	-	387	-	-	(20,719)	25,652	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(471)	10	-	387	-	-	(20,719)	25,652	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (122)	\$ -	\$ -	\$ (20,719)	\$ 25,652	\$ -

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	School Nutrition Clearing	School Lunch Clearing	School Lunch EFT From State	Pro Card Clearing Account	HFL Empower Hour YR5 22-23	Formative Assessment 2016/2017	Scholarships and Awards	Payroll Deductions	Angel Fund Account	Totals
Cash and investments - beginning	\$ 41,217	\$ -	\$ -	\$ -	\$ -	\$ 316	\$ 1,990	\$ (37,879)	\$ 4,003	\$ 16,975,070
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	14,938,375
Intermediate sources	-	-	-	-	-	-	-	-	-	24,239
State sources	-	-	1,287,046	-	-	-	-	-	-	21,482,873
Federal sources	-	-	-	-	-	-	-	-	-	2,238,703
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	1,000,000
Other receipts	93,102	-	-	110,565	-	-	-	9,765,107	1,118	10,043,005
Total receipts	93,102	-	1,287,046	110,565	-	-	-	9,765,107	1,118	49,727,195
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	14,289,013
Support services	-	-	-	-	-	-	-	-	-	11,457,239
Noninstructional services	-	-	-	-	-	-	-	-	-	1,995,387
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	2,979,382
Debt services	-	-	-	-	-	-	-	-	-	7,056,521
Nonprogrammed charges	96,854	-	1,287,046	110,565	-	316	1,990	9,814,111	-	11,313,183
Interfund loans	-	-	-	-	-	-	-	-	-	1,000,000
Total disbursements	96,854	-	1,287,046	110,565	-	316	1,990	9,814,111	-	50,090,725
Excess (deficiency) of receipts over (under) disbursements	(3,752)	-	-	-	-	(316)	(1,990)	(49,004)	1,118	(363,530)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	79,047
Sale of capital assets	-	-	-	-	-	-	-	-	-	16,020
Transfers in	-	-	-	-	-	-	-	-	-	3,248,908
Transfers out	-	-	-	-	-	-	-	-	-	(3,249,978)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	93,997
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(3,752)	-	-	-	-	(316)	(1,990)	(49,004)	1,118	(269,533)
Cash and investments - ending	\$ 37,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (86,883)	\$ 5,121	\$ 16,705,537

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	Education	Debt Service	Referendum Debt Exempt Capital	Operations	Local Rainy Day	Construction	Construction/ Technology	School Lunch	Curricular Materials Rental	Educational License Plates	NP Education Foundation - HS Tutor
Cash and investments - beginning	\$ 3,684,892	\$ 3,763,240	\$ 938,715	\$ 2,784,252	\$ 3,884,230	\$ 1,044,834	\$ (80,584)	\$ 228,177	\$ 202,178	\$ 1,200	\$ 1,017
Receipts:											
Local sources	34,077	5,727,511	1,816,889	6,068,940	-	-	-	176,443	460,688	-	-
Intermediate sources	34,006	-	-	-	-	-	-	-	-	225	-
State sources	21,182,240	-	-	-	-	-	-	18,717	-	-	-
Federal sources	-	-	-	-	-	-	16,624	1,662,808	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	600,000	1,600,000	1,095,000	-	-	-	-	100,000	-	-	-
Other receipts	145,506	-	-	16,475	-	-	-	3,063	-	-	-
Total receipts	21,995,829	7,327,511	2,911,889	6,085,415	-	-	16,624	1,961,031	460,688	225	-
Disbursements:											
Instruction	13,709,488	-	-	-	-	-	-	-	-	-	-
Support services	3,719,653	-	-	7,562,481	-	17,459	-	-	108,508	-	-
Noninstructional services	694,984	-	-	-	-	-	-	1,647,339	-	-	-
Facilities acquisition and construction	-	-	-	1,501,439	-	1,093,802	(80,584)	-	-	-	-
Debt services	-	5,548,479	1,758,000	109,714	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	682,491	-	500,000	-	2,115,000	-	-	100,000	-	-	-
Total disbursements	18,806,616	5,548,479	2,258,000	9,173,634	2,115,000	1,111,261	(80,584)	1,747,339	108,508	-	-
Excess (deficiency) of receipts over (under) disbursements	3,189,213	1,779,032	653,889	(3,088,219)	(2,115,000)	(1,111,261)	97,208	213,692	352,180	225	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	340,348	-	-	-	-	-	-	-
Transfers in	300,000	-	-	3,486,036	507,124	-	-	-	-	-	-
Transfers out	(3,393,160)	-	-	-	(600,000)	-	-	-	-	-	-
Total other financing sources (uses)	(3,093,160)	-	-	3,826,384	(92,876)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	96,053	1,779,032	653,889	738,165	(2,207,876)	(1,111,261)	97,208	213,692	352,180	225	-
Cash and investments - ending	\$ 3,780,945	\$ 5,542,272	\$ 1,592,604	\$ 3,522,417	\$ 1,676,354	\$ (66,427)	\$ 16,624	\$ 441,869	\$ 554,358	\$ 1,425	\$ 1,017

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	Unity Foundation - Mad Learn	Unity Foundation - Hosa	Unity Foundation Robotics	In-Mac Robotics Micro Grant	NWI A/F School Network - ACT COOR	Arcelor Mittal - Hs Robotics	Alcoa/Arcelor Mit. - Ms Robotics	Howmet Aerospace	Bayer Grant Hs Robotics 20/21	Olive PTO - Remediation
Cash and investments - beginning	\$ 51	\$ -	\$ -	\$ -	\$ 298	\$ 2,573	\$ 2,396	\$ -	\$ 7	\$ (170)
Receipts:										
Local sources	-	1,000	-	-	-	-	-	-	5,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,000	-	-	-	-	-	170
Total receipts	-	1,000	-	2,000	-	-	-	-	5,000	170
Disbursements:										
Instruction	-	-	(200)	1,216	-	2,165	898	-	4,196	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	(200)	1,216	-	2,165	898	-	4,196	-
Excess (deficiency) of receipts over (under) disbursements	-	1,000	200	784	-	(2,165)	(898)	-	804	170
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	1,000	200	784	-	(2,165)	(898)	-	804	170
Cash and investments - ending	\$ 51	\$ 1,000	\$ 200	\$ 784	\$ 298	\$ 408	\$ 1,498	\$ -	\$ 811	\$ -

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	Aep Robotics Grant	Laporte Co Farm Bureau - Rpe	Hosa - Healthcare Foundation	Alcoa Grant - MS	Kids For Caring - RPE	Misc. HS Donations	Confucius Chinese Teacher	Enrichment Activities	HS Misc. Grants/Donation	Mentoring For Success - MS
Cash and investments - beginning	\$ 2,500	\$ 201	\$ -	\$ 325	\$ 750	\$ -	\$ (12,491)	\$ (283)	\$ 1,100	\$ 1,303
Receipts:										
Local sources	-	-	2,800	-	-	-	10,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	2,491	-	-	-
Other receipts	-	-	-	-	-	-	-	825	-	-
Total receipts	-	-	2,800	-	-	-	12,491	825	-	-
Disbursements:										
Instruction	1,780	-	1,996	-	-	-	-	510	-	565
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,780	-	1,996	-	-	-	-	510	-	565
Excess (deficiency) of receipts over (under) disbursements	(1,780)	-	804	-	-	-	12,491	315	-	(565)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,780)	-	804	-	-	-	12,491	315	-	(565)
Cash and investments - ending	\$ 720	\$ 201	\$ 804	\$ 325	\$ 750	\$ -	\$ -	\$ 32	\$ 1,100	\$ 738

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	NP Activity Fund	HFL Empower Hour Grant 19-20	HFL Partners In Prevention 19-20	Hfl Empower Hfl Empower	Hfl Partners In Prevention	Hfl Empower Hour Grant Year 4	Hfl Partners In Prevention Yr 3	Confucius Class	Formative Assessment Grant	Student Learning Recovery Grant
Cash and investments - beginning	\$ (50)	\$ -	\$ -	\$ (42)	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ (4,563)
Receipts:										
Local sources	-	-	-	-	-	60,000	78,210	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	33,780	598,098
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	50	-	-	42	-	-	-	-	-	-
Total receipts	50	-	-	42	-	60,000	78,210	-	33,780	598,098
Disbursements:										
Instruction	-	-	-	-	-	103,475	26,500	-	33,780	627,967
Support services	-	-	-	-	-	-	51,710	(2,192)	-	28,399
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	103,475	78,210	(2,192)	33,780	656,366
Excess (deficiency) of receipts over (under) disbursements	50	-	-	42	-	(43,475)	-	2,192	-	(58,268)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	50	-	-	42	-	(43,475)	-	2,192	-	(58,268)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,525	\$ -	\$ 2,192	\$ -	\$ (62,831)

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

	MS Lead And Seed	State Medicaid Reimbursement	Secured Schools Safety Grant	Secure School Safety Grant 17- 18	Secure School Safety Grant 18- 19	Secure School Safety Grant 19- 20	Prime Math	Prime Math 2021-2022	Early Literacy Intervention 2019- 2020	Literacy Early Intervention 20- 21
Cash and investments - beginning	\$ 3,772	\$ 299,546	\$ (15,891)	\$ (35,353)	\$ 6,624	\$ (71,780)	\$ (3,738)	\$ -	\$ -	\$ 3,829
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	32,110	48,666	-	-	14,695	3,799	2,765	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	35,353	-	-	-	-	-	-
Total receipts	-	32,110	48,666	35,353	-	14,695	3,799	2,765	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	61	-	-	-
Support services	-	-	4,940	-	-	79,999	-	2,765	-	3,829
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	4,940	-	-	79,999	61	2,765	-	3,829
Excess (deficiency) of receipts over (under) disbursements	-	32,110	43,726	35,353	-	(65,304)	3,738	-	-	(3,829)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	34,459	-	-	-	-
Transfers out	-	(300,000)	(27,835)	-	(6,624)	-	-	-	-	-
Total other financing sources (uses)	-	(300,000)	(27,835)	-	(6,624)	34,459	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(267,890)	15,891	35,353	(6,624)	(30,845)	3,738	-	-	(3,829)
Cash and investments - ending	\$ 3,772	\$ 31,656	\$ -	\$ -	\$ -	\$ (102,625)	\$ -	\$ -	\$ -	\$ -

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

	Early Intervention Grant 21-22	Ell Nesp 7/1/17 - 6/30/18	Connectivity School Technology	ELL NESP 7/1/18 - 6/30/19	NESP Grant 19- 20	Nesp 2020-2021	Nesp 2021-2022	Career And Technical Performance Grant	Performance Based Awards	Performance Based Awards 17- 18
Cash and investments - beginning	\$ -	\$ -	\$ 45,009	\$ -	\$ -	\$ 8,382	\$ -	\$ 38	\$ 3,010	\$ 1,926
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	8,559	-	12,760	-	-	-	16,626	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	(3,010)	(1,926)
Total receipts	8,559	-	12,760	-	-	-	16,626	-	(3,010)	(1,926)
Disbursements:										
Instruction	-	-	-	-	-	8,382	9,504	-	-	-
Support services	8,534	-	-	-	-	-	2,375	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,534	-	-	-	-	8,382	11,879	-	-	-
Excess (deficiency) of receipts over (under) disbursements	25	-	12,760	-	-	(8,382)	4,747	-	(3,010)	(1,926)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	25	-	12,760	-	-	(8,382)	4,747	-	(3,010)	(1,926)
Cash and investments - ending	\$ 25	\$ -	\$ 57,769	\$ -	\$ -	\$ -	\$ 4,747	\$ 38	\$ -	\$ -

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

	Teacher Appreciation Grant	Teacher Appreciation Grant 20/21	High Ability Grant 2018-2019	Pltw Grants - Hs/Ms	Slrg - 1008 Student Learning Grant	Title I 2016- 2017	Title I 2017-2018	Title I 2019-2020	Title I	Title I 2021-2022
Cash and investments - beginning	\$ (195)	\$ -	\$ 7,479	\$ 3,215	\$ 420	\$ -	\$ -	\$ -	\$ (24,139)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	109,301	37,147	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	91,023	293,656
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	195	337	-	-	-	-	-	-	-	-
Total receipts	195	109,638	37,147	-	-	-	-	-	91,023	293,656
Disbursements:										
Instruction	-	109,638	18,452	-	420	-	-	-	49,007	218,559
Support services	-	-	21,950	1,429	-	-	-	-	17,877	98,359
Noninstructional services	-	-	-	-	-	-	-	-	-	4,662
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	109,638	40,402	1,429	420	-	-	-	66,884	321,580
Excess (deficiency) of receipts over (under) disbursements	195	-	(3,255)	(1,429)	(420)	-	-	-	24,139	(27,924)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	195	-	(3,255)	(1,429)	(420)	-	-	-	24,139	(27,924)
Cash and investments - ending	\$ -	\$ -	\$ 4,224	\$ 1,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (27,924)

NEW PRAIRIE UNITED SCHOOL CORPORATION
 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 2019- 2020	Title IV 2020- 2022	Federal Medicaid Reimbursement	21st Century Learn CNT Title V	21st Century Learn CNT Title V 16-17	21St Cent Learn Title V 17-18	Title II-A 2019- 2021	Title II Part A	Title II A 2016- 2018	Title III Language Instruction
Cash and investments - beginning	\$ -	\$ -	\$ 12,620	\$ -	\$ -	\$ -	\$ (2,000)	\$ (3,316)	\$ -	\$ (491)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	73	7,877	84,249	-	-	-	2,000	24,347	-	1,778
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	73	7,877	84,249	-	-	-	2,000	24,347	-	1,778
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	782
Support services	73	23,340	-	-	-	-	-	21,031	-	505
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	73	23,340	-	-	-	-	-	21,031	-	1,287
Excess (deficiency) of receipts over (under) disbursements	-	(15,463)	84,249	-	-	-	2,000	3,316	-	491
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(15,463)	84,249	-	-	-	2,000	3,316	-	491
Cash and investments - ending	\$ -	\$ (15,463)	\$ 96,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Title III 2021- 2023	Title III 2015- 2017	Title III 8/31/17 - 9/30/19	Title III 2018- 2019	Title III 2019- 2021	Emergency Connectivity (Arp)	Esser III 2020- 2024	Cares Esser II 2020-2023	Fed - 18003 Ed. Stabiliztn Relief	Fema
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (122)	\$ -	\$ -	\$ (20,719)	\$ 25,652	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	4,445	-	-	-	518	-	599,012	305,638	29,130	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	4,445	-	-	-	518	-	599,012	305,638	29,130	-
Disbursements:										
Instruction	3,624	-	-	-	7	-	360,527	532,784	30,590	-
Support services	-	-	-	-	389	-	209,484	68,765	62,501	-
Noninstructional services	1,496	-	-	-	-	-	19,091	-	-	-
Facilities acquisition and construction	-	-	-	-	-	1,247,235	9,910	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,120	-	-	-	396	1,247,235	599,012	601,549	93,091	-
Excess (deficiency) of receipts over (under) disbursements	(675)	-	-	-	122	(1,247,235)	-	(295,911)	(63,961)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(675)	-	-	-	122	(1,247,235)	-	(295,911)	(63,961)	-
Cash and investments - ending	\$ (675)	\$ -	\$ -	\$ -	\$ -	\$ (1,247,235)	\$ -	\$ (316,630)	\$ (38,309)	\$ -

NEW PRAIRIE UNITED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	School Nutrition Clearing	School Lunch Clearing	School Lunch EFT From State	Pro Card Clearing Account	HFL Empower Hour YR5 22-23	Formative Assessment 2016/2017	Scholarships and Awards	Payroll Deductions	Angel Fund Account	Totals
Cash and investments - beginning	\$ 37,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (86,883)	\$ 5,121	\$ 16,705,537
Receipts:										
Local sources	-	-	-	-	60,000	-	-	-	-	14,501,558
Intermediate sources	-	-	-	-	-	-	-	-	-	34,231
State sources	-	-	1,684,588	-	-	-	-	-	-	23,803,851
Federal sources	-	-	-	-	-	-	-	-	-	3,123,178
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	3,397,491
Other receipts	156,666	6,022	-	177,985	-	-	-	10,385,892	-	10,925,645
Total receipts	156,666	6,022	1,684,588	177,985	60,000	-	-	10,385,892	-	55,785,954
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	15,856,673
Support services	-	-	-	-	-	-	-	-	-	12,114,163
Noninstructional services	-	-	-	-	-	-	-	-	-	2,367,572
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	3,771,802
Debt services	-	-	-	-	-	-	-	-	-	7,416,193
Nonprogrammed charges	165,793	5,954	1,684,588	177,985	-	-	-	10,459,045	-	12,493,365
Interfund loans	-	-	-	-	-	-	-	-	-	3,397,491
Total disbursements	165,793	5,954	1,684,588	177,985	-	-	-	10,459,045	-	57,417,259
Excess (deficiency) of receipts over (under) disbursements	(9,127)	68	-	-	60,000	-	-	(73,153)	-	(1,631,305)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	340,348
Transfers in	-	-	-	-	-	-	-	-	-	4,327,619
Transfers out	-	-	-	-	-	-	-	-	-	(4,327,619)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	340,348
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(9,127)	68	-	-	60,000	-	-	(73,153)	-	(1,290,957)
Cash and investments - ending	\$ 28,338	\$ 68	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ (160,036)	\$ 5,121	\$ 15,414,580

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OTHER INFORMATION

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NEW PRAIRIE UNITED SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 613,196</u>	<u>\$ 5,105,254</u>

NEW PRAIRIE UNITED SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Adams Remco	Copier Lease	\$ 5,899	03/15/19	03/15/23
New Prairie United School Building Corporation	Holding Company 2016 Referendum	1,758,000	07/15/17	01/15/33
New Prairie United School Building Corporation	Holding Company 2015 New	365,000	01/15/16	01/15/26
New Prairie United School Building Corporation	Holding Company 2013 Refunding	<u>4,819,000</u>	07/15/13	01/15/24
Total governmental activities		<u>6,947,899</u>		
Total of annual lease payments		<u>\$ 6,947,899</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
General Obligation Bonds	ARRA of 2009 QSCB	\$ 575,000 \$ 171,865
General Obligation Bonds	GO Bond 2020A	2,105,000 42,100
General Obligation Bonds	GO Bond 2020B	895,000 442,842
General Obligation Bonds	Issued 2014	550,000 226,062
Notes and Loans Payable	Energy Savings Project	<u>114,096 114,096</u>
Total governmental activities		<u>4,239,096 996,965</u>
Totals		<u>\$ 4,239,096 \$ 996,965</u>

NEW PRAIRIE UNITED SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2022

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	\$ 538,136
Infrastructure	1,768,353
Buildings	108,291,132
Improvements other than buildings	1,745,441
Machinery, equipment, and vehicles	8,466,505
Construction in progress	<u>1,245,782</u>
Total governmental activities	<u>122,055,349</u>
Total capital assets	<u>\$ 122,055,349</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/>.