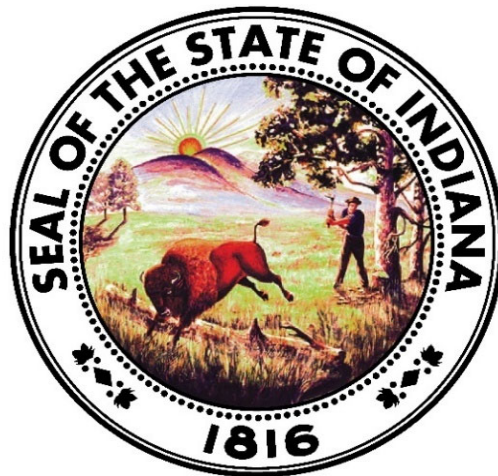


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT  
OF  
NORTH LAWRENCE COMMUNITY SCHOOLS  
LAWRENCE COUNTY, INDIANA  
July 1, 2020 to June 30, 2022



**FILED**  
03/31/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jenise Roane Robyn Muder	07-01-20 to 12-31-21 01-01-22 to 06-30-23
Superintendent of Schools	Ty Mungle Steve Underwood (interim) Dr. James Halik (interim)	07-01-20 to 01-08-23 01-09-23 to 02-05-23 02-06-23 to 06-30-23
President of the School Board	Trent Todd Dr. Wendy Miller	07-01-20 to 12-31-22 01-01-23 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE NORTH LAWRENCE COMMUNITY  
SCHOOLS, LAWRENCE COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of the North Lawrence Community Schools (School Corporation), which comprise 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 do 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 are 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 are 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 and 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 15, 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 15, 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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NORTH LAWRENCE COMMUNITY SCHOOLS  
 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 Fund	\$ 6,414,353	\$ 30,961,518	\$ 24,160,215	\$ (6,665,787)	\$ 6,549,869	\$ 29,946,607	\$ 21,427,745	\$ (4,436,068)	\$ 10,632,663
Debt Service Fund	2,463,178	4,682,506	4,319,532	(261,157)	2,564,995	4,249,673	4,287,334	48,277	2,575,611
Pension Debt Service Fund	119,877	860,958	802,601	(9,778)	168,456	818,702	794,992	-	192,166
Operations Fund	3,309,242	8,244,583	13,146,037	5,387,026	3,794,814	8,812,824	11,960,959	4,332,789	4,979,468
Local Rainy Day Fund	5,542,901	-	-	500,000	6,042,901	1,727	-	-	6,044,628
Retirement/Severance Bond Fund	225,521	541	-	-	226,062	234	33,878	-	192,418
Construction Bond	-	-	1,345,000	1,345,000	-	-	-	-	-
Food Service	920,650	1,743,169	1,611,772	(9,238)	1,042,809	1,783,186	1,673,810	(192,104)	960,081
Book Fund Account	1,385,418	639,398	1,174,974	-	849,842	423,903	323,300	-	950,445
NLCS H & W Grantor Trust	1,512,593	3,052,614	4,105,683	3,917	463,441	3,243,193	3,908,996	335,187	132,825
Joint Service	238,884	1,715,037	1,067,193	227,207	1,113,935	152,629	133,431	-	1,133,133
Area Vocational School	603,793	760,677	1,531,384	750,000	583,086	130,803	1,411,647	-	(697,758)
Alternative Education	63,544	-	-	-	63,544	-	-	-	63,544
Safe Haven 09/10	(9,623)	-	-	-	(9,623)	-	-	-	(9,623)
Early Intervention Grant 19-20	(5,300)	-	11,421	16,088	(633)	-	-	-	(633)
Lilly Planning Counseling Gran	458,642	-	10,496	-	448,146	-	-	-	448,146
Donation-Academic Wall Of Fame	(8,853)	-	3,758	-	(12,611)	-	2,601	-	(15,212)
Energy Safe Kids	32	-	-	-	32	-	-	-	32
Duke Energy Grant	2,249	-	-	-	2,249	-	1,637	-	612
Transcanada/Heltonville Bldg Sale	758,628	-	-	-	758,628	-	-	738,406	1,497,034
IU Health	5	-	-	-	5	-	-	-	5
Knights Of Columbus	6,029	5,344	4,838	-	6,535	13,650	-	-	20,185
Englewood PTO	98	-	-	-	98	-	-	-	98
JS Donations	1,100	-	-	-	1,100	-	-	-	1,100
IU Health Strong Schools	179	-	-	-	179	-	-	-	179
Protection Plans	54,664	114,309	11,680	-	157,293	-	11,154	-	146,139
IU Grant Bnl	184	-	-	-	184	-	-	-	184
National Energy Foundation	7	-	-	-	7	-	-	-	7
Lincoln Donations	88	-	-	-	88	-	96	-	(8)
GM STEM Challenge Pt Grant	98	-	-	-	98	-	-	-	98
NLCC 3D Design For Child Therp	266	-	-	-	266	-	-	-	266
NLCC STEM Discover Drone Prog	(43)	-	-	-	(43)	-	-	-	(43)
Stone Gate Grant For NLCC	(46)	-	-	-	(46)	-	-	-	(46)
ROI - Uplands Pathway Grant	596	-	-	-	596	-	-	-	596
ROI - Precision Health Grant	(583)	-	10,428	-	(11,011)	11,011	-	-	-
Lawrence Co Eco Growth Council	7,308	-	2,430	-	4,878	-	-	-	4,878
ROI - Early Learning Center	-	-	8,350	-	(8,350)	-	27,838	-	(36,188)
Bayer Grant - NLCC/Ag Dept	116	-	116	-	-	-	-	-	-
National Youth At Risk Grant	(430)	-	-	-	(430)	-	-	-	(430)
Elem.Robotics/GM-Robotics Grant	3,679	-	-	-	3,679	870	3,888	-	661
Hoosier Uplands Grant - Gatewa	10,365	5,095	7,056	-	8,404	93	5,336	-	3,161
Comm Foundation - Gateway Acad	-	300	-	-	300	1,000	460	-	840
LCEGC - Timbrook/Career Center	99,643	-	99,643	-	-	-	-	-	-
United Way Steam Grant	-	50,000	5,861	-	44,139	25,000	21,269	-	47,870

NORTH LAWRENCE COMMUNITY SCHOOLS  
 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
LCCF COVID Ppr Grant	-	33,000	1,025	-	31,975	650	-	-	32,625
LCEGC-NLCC Mrktg Grnt	-	-	24,956	50,000	25,044	100	12,835	-	12,309
STEM Acceleration Grant	-	-	33,117	-	(33,117)	-	21,743	-	(54,860)
Band Booster Uniform	-	15,000	10,000	-	5,000	-	-	-	5,000
United Way GM - STEM Room Grant	-	40,405	40,405	-	-	-	-	-	-
Hoosier Uplands-Auto Coll Class	-	25,000	-	-	25,000	-	25,000	-	-
Admin Card Rebate Hold Fund	-	1,381	-	-	1,381	-	-	-	1,381
Operation Uplift Appreciation	-	-	-	-	-	250	-	-	250
Community Foundation Pp/Elc	-	-	-	-	-	44,000	28,238	-	15,762
Donation/Wetlands	3,454	-	-	-	3,454	-	-	-	3,454
Rural Early College Network	2,791	41,474	55,214	-	(10,949)	47,717	51,935	-	(15,167)
Teacher Leaders Bootcamp	(2,632)	3,232	600	-	-	-	-	-	-
Hutton Library Books	593	-	-	-	593	-	-	-	593
ECA - Classified	2,801	63,899	21,022	-	45,678	52,420	104,056	-	(5,958)
M. B. Wohlfeld Mem Golf	(1,402)	-	-	-	(1,402)	1,300	-	-	(102)
Bnl Project Clean Donation	2,000	-	-	-	2,000	-	-	-	2,000
Special Track And Field	32,545	10	582	-	31,973	-	-	-	31,973
Autism Awareness	1,050	-	-	-	1,050	-	-	-	1,050
Cultural Arts	3,974	710	-	-	4,684	458	45	-	5,097
Formative Assessment	8,804	39,388	8,804	(36,590)	2,798	53,419	39,972	-	16,245
Preschool Grant	1,000	-	-	-	1,000	-	-	-	1,000
Medicaid Reimburse - State	187,433	26,325	1,493	(8,444)	203,821	33,838	711	(5,496)	231,452
Secured Schools Safety Grant	50,000	-	-	-	50,000	-	85,707	-	(35,707)
Safe Haven 18/19	(162,793)	130,390	106,344	-	(138,747)	-	-	-	(138,747)
Early Intervention Grant	16,088	-	36,590	20,502	-	-	-	-	-
Lilly Counseling Grant	(155,031)	-	112,237	-	(267,268)	-	179,079	-	(446,347)
Technology Fund	207,085	127,899	117,322	623	218,285	79,349	722,136	-	(424,502)
NLCC CTE Performance Grant	15,319	-	-	-	15,319	-	-	-	15,319
Teacher Appreciation Grant 19/20	(9,109)	159,804	183,647	-	(32,952)	-	-	-	(32,952)
2021 Tag Grant	-	-	-	-	-	144,864	135,816	-	9,048
Performance Award 15-16 Pay 17	2	-	-	-	2	-	-	-	2
High Ability	(5,978)	39,555	(11,809)	(46,987)	(1,601)	44,335	29,496	-	13,238
High Ability 19/20	(545)	-	48,964	46,987	(2,522)	-	-	-	(2,522)
High Ability 21/22	-	-	-	-	-	-	6,863	-	(6,863)
Project Lead The Way	100,000	23,590	76,790	(50,000)	(3,200)	3,600	5,121	-	(4,721)
Title I 21/22	-	-	-	-	-	1,040	650,981	-	(649,941)
Title I 12/13	2,233	-	-	(2,233)	-	-	-	-	-
Title I 13/14	(1,363)	-	-	1,363	-	-	-	-	-
Title I 16/17	(6,065)	-	(5,638)	427	-	-	-	-	-
Title I 17/18	(5,843)	-	-	5,843	-	-	-	-	-
Title I 18/19	(218,562)	133,216	(616,685)	(400,665)	130,674	-	202	-	130,472
Title I 19/20	(63,816)	314,554	645,570	395,265	433	-	15,644	-	(15,211)
Title I	-	73,836	496,554	-	(422,718)	756,411	429,839	-	(96,146)

NORTH LAWRENCE COMMUNITY SCHOOLS  
 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
School Improvement Grant 2020	(51,250)	234,411	193,326	-	(10,165)	-	395	-	(10,560)
Part B IDEA 21/22	-	-	-	-	-	-	569,407	-	(569,407)
Resource Aides On Contract	-	459,844	240,552	-	219,292	-	-	-	219,292
Part B IDEA Pass Thru 19/20	(498,634)	937,511	663,433	-	(224,556)	-	-	-	(224,556)
Part B IDEA 20/21	-	-	995,992	-	(995,992)	975,069	508,494	-	(529,417)
Preschool 21/22	-	-	-	-	-	-	65,070	-	(65,070)
Preschool 17/18	35,691	-	-	-	35,691	-	-	-	35,691
Preschool 18/19	(35,734)	7,211	7,167	-	(35,690)	-	-	-	(35,690)
Preschool 19/20	(24,776)	64,181	39,815	-	(410)	-	-	-	(410)
Preschool 20/21	-	-	51,069	-	(51,069)	42,315	25	-	(8,779)
Title IV 18-19	(41,273)	136,860	104,156	-	(8,569)	16,715	9,333	-	(1,187)
18-19 Perkins Basic Grant	7,500	-	-	-	7,500	-	-	-	7,500
Perkins Next Level Prgms 19/20	(480)	480	3,720	-	(3,720)	-	-	-	(3,720)
Perkins Assessment Grant 20-21	-	-	2,700	-	(2,700)	15,978	-	-	13,278
Perkins Grant 2021-2022	-	-	-	-	-	-	3,345	-	(3,345)
Carl Perkins 15/16	(1,006)	-	-	-	(1,006)	-	-	-	(1,006)
Carl Perkins 18/19	(7,446)	34,703	-	-	27,257	-	-	-	27,257
Perkins Grant 19/20	(60,315)	142,841	27,276	-	55,250	-	-	-	55,250
Perkins COVID-19 Assistance Grant	-	19,109	22,600	-	(3,491)	5,720	2,226	-	3
Perkins Grant 2020 - 2021	-	15,928	193,513	-	(177,585)	201,312	14,522	-	9,205
FY22 Perkins Basic Grant	-	-	-	-	-	-	92,796	-	(92,796)
Medicaid Reimburse - Federal	70,227	63,799	138,551	-	(4,525)	89,063	99,960	-	(15,422)
SIEC Federal Grant	(1,710)	-	-	-	(1,710)	-	-	-	(1,710)
Title II FY 20	-	-	-	-	-	-	154,847	-	(154,847)
Title II 16-17 17-18	(70)	-	-	-	(70)	-	-	-	(70)
Title II A 17/18	5,283	-	-	-	5,283	-	-	-	5,283
Title II Part A	(91,742)	160,701	71,635	-	(2,676)	-	-	-	(2,676)
Title II 2019-2020	(4,698)	18,763	73,948	-	(59,883)	173,731	112,248	-	1,600
Enhancing Education	309	-	-	-	309	-	-	-	309
Title III Consortium Sch Grant	-	35	-	-	35	-	-	-	35
Special Ed Arp 2021-2022	-	-	-	-	-	-	1,687	-	(1,687)
ESSER III	-	-	-	-	-	-	266,349	-	(266,349)
Federal Stimulus - GEER	-	114,444	130,693	-	(16,249)	31,048	14,902	-	(103)
Federal Stimulus - CARES Act	(31,575)	862,480	1,009,587	-	(178,682)	-	(173,048)	-	(5,634)
Federal Stimulus - ESSER II	-	-	169,169	-	(169,169)	1,317,550	1,510,007	-	(361,626)
Prepaid Food	-	-	-	-	-	188,160	20,342	(3,797)	164,021
Clearing Control Fund	145,566	10,347,087	10,224,103	-	268,550	10,207,387	9,214,844	-	1,261,093
<b>Totals</b>	<b>\$ 23,596,952</b>	<b>\$ 67,749,105</b>	<b>\$ 69,190,577</b>	<b>\$ 1,259,369</b>	<b>\$ 23,414,849</b>	<b>\$ 64,142,904</b>	<b>\$ 61,063,541</b>	<b>\$ 817,194</b>	<b>\$ 27,311,406</b>

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

NORTH LAWRENCE COMMUNITY SCHOOLS  
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.

NORTH LAWRENCE COMMUNITY SCHOOLS  
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.

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

**E. Disbursements**

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

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

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

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

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

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

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

**F. Other Financing Sources and Uses**

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

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

NORTH LAWRENCE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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



NORTH LAWRENCE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

NORTH LAWRENCE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan 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.

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.

NORTH LAWRENCE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

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

*Contributions*

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

**Note 7. Negative Disbursements**

The financial statement contains some disbursements which appear as negative entries. This was due to reallocation of disbursements between grants.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Some of funds were set up for reimbursable grants and activities. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2021 and 2022. Other funds had disbursements in excess of receipts.

NORTH LAWRENCE COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. *Holding Corporation***

The School Corporation has entered into a capital lease with the North Lawrence School Improvement Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ending June 2021 and 2022, totaled \$4,243,875 and \$4,207,950, respectively.

**Note 10. *Subsequent Events***

A General Obligation Bond was issued on November 1, 2022, for \$5,000,000.

**Note 11. *Other Postemployment Benefits***

The School Corporation provides to eligible retirees and their spouses medical, dental, vision, and life insurance benefits. 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

NORTH LAWRENCE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Education Fund	Debt Service Fund	Pension Debt Service Fund	Operations Fund	Local Rainy Day Fund	Retirement/Severance Bond Fund	Construction Bond	Food Service	Book Fund Account
Cash and investments - beginning	\$ 6,414,353	\$ 2,463,178	\$ 119,877	\$ 3,309,242	\$ 5,542,901	\$ 225,521	\$ -	\$ 920,650	\$ 1,385,418
Receipts:									
Local sources	68,068	4,682,506	860,958	8,238,487	-	541	-	202,556	213,569
Intermediate sources	-	-	-	194	-	-	-	-	-
State sources	30,879,281	-	-	-	-	-	-	22,392	425,829
Federal sources	-	-	-	-	-	-	-	1,514,110	-
Other receipts	14,169	-	-	5,902	-	-	-	4,111	-
Total receipts	30,961,518	4,682,506	860,958	8,244,583	-	541	-	1,743,169	639,398
Disbursements:									
Instruction	20,080,914	-	-	-	-	-	-	-	984
Support services	3,686,086	-	-	10,992,212	-	-	-	1,172	1,173,990
Noninstructional services	393,215	-	-	-	-	-	-	1,533,918	-
Facilities acquisition and construction	-	-	-	2,153,825	-	-	1,345,000	76,682	-
Debt services	-	4,319,532	802,601	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	24,160,215	4,319,532	802,601	13,146,037	-	-	1,345,000	1,611,772	1,174,974
Excess (deficiency) of receipts over (under) disbursements	6,801,303	362,974	58,357	(4,901,454)	-	541	(1,345,000)	131,397	(535,576)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	1,345,000	-	-
Sale of capital assets	-	-	-	33,424	-	-	-	54	-
Transfers in	2,327,085	-	-	5,977,251	500,000	-	-	-	-
Transfers out	(8,992,872)	(261,157)	(9,778)	(623,649)	-	-	-	(9,292)	-
Total other financing sources (uses)	(6,665,787)	(261,157)	(9,778)	5,387,026	500,000	-	1,345,000	(9,238)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	135,516	101,817	48,579	485,572	500,000	541	-	122,159	(535,576)
Cash and investments - ending	\$ 6,549,869	\$ 2,564,995	\$ 168,456	\$ 3,794,814	\$ 6,042,901	\$ 226,062	\$ -	\$ 1,042,809	\$ 849,842

NORTH LAWRENCE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	NLCS H & W Grantor Trust	Joint Service	Area Vocational School	Alternative Education	Safe Haven 09/10	Early Intervention Grant 19-20	Lilly Planning Counseling Gran	Donation- Academic Wall Of Fame	Energy Safe Kids	Duke Energy Grant
Cash and investments - beginning	\$ 1,512,593	\$ 238,884	\$ 603,793	\$ 63,544	\$ (9,623)	\$ (5,300)	\$ 458,642	\$ (8,853)	\$ 32	\$ 2,249
Receipts:										
Local sources	1,858,955	1,715,037	760,677	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	1,193,659	-	-	-	-	-	-	-	-	-
Total receipts	3,052,614	1,715,037	760,677	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	166,007	1,333,154	-	-	-	-	-	-	-
Support services	-	901,186	198,230	-	-	11,421	10,496	-	-	-
Noninstructional services	-	-	-	-	-	-	-	3,758	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	4,105,683	-	-	-	-	-	-	-	-	-
Total disbursements	4,105,683	1,067,193	1,531,384	-	-	11,421	10,496	3,758	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,053,069)	647,844	(770,707)	-	-	(11,421)	(10,496)	(3,758)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	3,917	227,207	750,000	-	-	16,088	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	3,917	227,207	750,000	-	-	16,088	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,049,152)	875,051	(20,707)	-	-	4,667	(10,496)	(3,758)	-	-
Cash and investments - ending	\$ 463,441	\$ 1,113,935	\$ 583,086	\$ 63,544	\$ (9,623)	\$ (633)	\$ 448,146	\$ (12,611)	\$ 32	\$ 2,249

NORTH LAWRENCE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Transcanada/ Heltonville Bldg Sale	IU Health	Knights Of Columbus	Englewood PTO	JS Donations	IU Health Strong Schools	Protection Plans	IU Grant Bnl	National Energy Foundation	Lincoln Donations
Cash and investments - beginning	\$ 758,628	\$ 5	\$ 6,029	\$ 98	\$ 1,100	\$ 179	\$ 54,664	\$ 184	\$ 7	\$ 88
Receipts:										
Local sources	-	-	5,344	-	-	-	114,309	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	5,344	-	-	-	114,309	-	-	-
Disbursements:										
Instruction	-	-	4,838	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	11,680	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	4,838	-	-	-	11,680	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	506	-	-	-	102,629	-	-	-
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	-	-	506	-	-	-	102,629	-	-	-
Cash and investments - ending	\$ 758,628	\$ 5	\$ 6,535	\$ 98	\$ 1,100	\$ 179	\$ 157,293	\$ 184	\$ 7	\$ 88



NORTH LAWRENCE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	GM STEM Challenge Pt Grant	NLCC 3D Design For Child Therp	NLCC STEM Discover Drone Prog	Stone Gate Grant For NLCC	ROI - Uplands Pathway Grant	ROI - Precision Health Grant	Lawrence Co Eco Growth Council	ROI - Early Learning Center	Bayer Grant - NLCC/Ag Dept	National Youth At Risk Grant
Cash and investments - beginning	\$ 98	\$ 266	\$ (43)	\$ (46)	\$ 596	\$ (583)	\$ 7,308	\$ -	\$ 116	\$ (430)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	2,430	8,350	116	-
Support services	-	-	-	-	-	10,428	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	10,428	2,430	8,350	116	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	(10,428)	(2,430)	(8,350)	(116)	-
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	-	-	-	-	-	(10,428)	(2,430)	(8,350)	(116)	-
Cash and investments - ending	\$ 98	\$ 266	\$ (43)	\$ (46)	\$ 596	\$ (11,011)	\$ 4,878	\$ (8,350)	\$ -	\$ (430)

NORTH LAWRENCE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Elem.Robotics/ GM-Robotics Grant	Hoosier Uplands Grant - Gatewa	Comm Foundation - Gateway Acad	LCEGC - Timbrook/Career Center	United Way Steam Grant	LCCF COVID Ppr Grant	LCEGC-NLCC Mrktg Grnt	STEM Acceleration Grant	Band Booster Uniform
Cash and investments - beginning	\$ 3,679	\$ 10,365	\$ -	\$ 99,643	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	5,095	300	-	-	-	-	-	15,000
Intermediate sources	-	-	-	-	50,000	33,000	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	5,095	300	-	50,000	33,000	-	-	15,000
Disbursements:									
Instruction	-	7,056	-	-	5,536	-	24,956	33,117	10,000
Support services	-	-	-	-	325	1,025	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	99,643	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	7,056	-	99,643	5,861	1,025	24,956	33,117	10,000
Excess (deficiency) of receipts over (under) disbursements	-	(1,961)	300	(99,643)	44,139	31,975	(24,956)	(33,117)	5,000
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	50,000	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	50,000	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1,961)	300	(99,643)	44,139	31,975	25,044	(33,117)	5,000
Cash and investments - ending	\$ 3,679	\$ 8,404	\$ 300	\$ -	\$ 44,139	\$ 31,975	\$ 25,044	\$ (33,117)	\$ 5,000

NORTH LAWRENCE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	United Way GM - STEM Room Grant	Hoosier Uplands- Auto Coll Class	Admin Card Rebate Hold Fund	Operation Uplift Appreciation	Community Foundation Pp/Elc	Donation/Wetlands	Rural Early College Network	Teacher Leaders Bootcamp	Hutton Library Books
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,454	\$ 2,791	\$ (2,632)	\$ 593
Receipts:									
Local sources	40,405	25,000	1,381	-	-	-	41,474	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	3,232	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	40,405	25,000	1,381	-	-	-	41,474	3,232	-
Disbursements:									
Instruction	40,405	-	-	-	-	-	54,121	-	-
Support services	-	-	-	-	-	-	1,093	600	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	40,405	-	-	-	-	-	55,214	600	-
Excess (deficiency) of receipts over (under) disbursements	-	25,000	1,381	-	-	-	(13,740)	2,632	-
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	-	25,000	1,381	-	-	-	(13,740)	2,632	-
Cash and investments - ending	\$ -	\$ 25,000	\$ 1,381	\$ -	\$ -	\$ 3,454	\$ (10,949)	\$ -	\$ 593

NORTH LAWRENCE COMMUNITY SCHOOLS  
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 For the Year Ended June 30, 2021

	ECA - Classified	M. B. Wohlfeld Mem Golf	Bnl Project Clean Donation	Special Track And Field	Autism Awareness	Cultural Arts	Formative Assessment	Preschool Grant	Medicaid Reimburse - State	Secured Schools Safety Grant
Cash and investments - beginning	\$ 2,801	\$ (1,402)	\$ 2,000	\$ 32,545	\$ 1,050	\$ 3,974	\$ 8,804	\$ 1,000	\$ 187,433	\$ 50,000
Receipts:										
Local sources	63,899	-	-	10	-	710	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	39,388	-	26,325	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	63,899	-	-	10	-	710	39,388	-	26,325	-
Disbursements:										
Instruction	-	-	-	582	-	-	8,804	-	-	-
Support services	-	-	-	-	-	-	-	-	1,493	-
Noninstructional services	17,062	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,960	-	-	-	-	-	-	-	-	-
Total disbursements	21,022	-	-	582	-	-	8,804	-	1,493	-
Excess (deficiency) of receipts over (under) disbursements	42,877	-	-	(572)	-	710	30,584	-	24,832	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(36,590)	-	(8,444)	-
Total other financing sources (uses)	-	-	-	-	-	-	(36,590)	-	(8,444)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	42,877	-	-	(572)	-	710	(6,006)	-	16,388	-
Cash and investments - ending	\$ 45,678	\$ (1,402)	\$ 2,000	\$ 31,973	\$ 1,050	\$ 4,684	\$ 2,798	\$ 1,000	\$ 203,821	\$ 50,000

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	Safe Haven 18/19	Early Intervention Grant	Lilly Counseling Grant	Technology Fund	NLCC CTE Performance Grant	Teacher Appreciation Grant 19/20	2021 Tag Grant	Performance Award 15-16 Pay 17	High Ability	High Ability 19/20
Cash and investments - beginning	\$ (162,793)	\$ 16,088	\$ (155,031)	\$ 207,085	\$ 15,319	\$ (9,109)	\$ -	\$ 2	\$ (5,978)	\$ (545)
Receipts:										
Local sources	-	-	-	119,990	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	130,390	-	-	7,909	-	159,804	-	-	39,555	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	130,390	-	-	127,899	-	159,804	-	-	39,555	-
Disbursements:										
Instruction	-	-	-	-	-	183,647	-	-	(11,809)	48,964
Support services	106,344	36,590	112,237	36,560	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	80,762	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	106,344	36,590	112,237	117,322	-	183,647	-	-	(11,809)	48,964
Excess (deficiency) of receipts over (under) disbursements	24,046	(36,590)	(112,237)	10,577	-	(23,843)	-	-	51,364	(48,964)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	623	-	-	-	-	-	-
Transfers in	-	36,590	-	-	-	-	-	-	-	46,987
Transfers out	-	(16,088)	-	-	-	-	-	-	(46,987)	-
Total other financing sources (uses)	-	20,502	-	623	-	-	-	-	(46,987)	46,987
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	24,046	(16,088)	(112,237)	11,200	-	(23,843)	-	-	4,377	(1,977)
Cash and investments - ending	\$ (138,747)	\$ -	\$ (267,268)	\$ 218,285	\$ 15,319	\$ (32,952)	\$ -	\$ 2	\$ (1,601)	\$ (2,522)

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	High Ability 21/22	Project Lead The Way	Title I 21/22	Title I 12/13	Title I 13/14	Title I 16/17	Title I 17/18	Title I 18/19	Title I 19/20	Title I
Cash and investments - beginning	\$ -	\$ 100,000	\$ -	\$ 2,233	\$ (1,363)	\$ (6,065)	\$ (5,843)	\$ (218,562)	\$ (63,816)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	23,590	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	133,216	314,554	73,836
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	23,590	-	-	-	-	-	133,216	314,554	73,836
Disbursements:										
Instruction	-	-	-	-	-	(5,638)	-	(579,236)	599,996	411,279
Support services	-	76,790	-	-	-	-	-	(37,220)	45,345	67,054
Noninstructional services	-	-	-	-	-	-	-	(229)	229	18,221
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	76,790	-	-	-	(5,638)	-	(616,685)	645,570	496,554
Excess (deficiency) of receipts over (under) disbursements	-	(53,200)	-	-	-	5,638	-	749,901	(331,016)	(422,718)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	1,363	427	5,843	-	395,265	-
Transfers out	-	(50,000)	-	(2,233)	-	-	-	(400,665)	-	-
Total other financing sources (uses)	-	(50,000)	-	(2,233)	1,363	427	5,843	(400,665)	395,265	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(103,200)	-	(2,233)	1,363	6,065	5,843	349,236	64,249	(422,718)
Cash and investments - ending	\$ -	\$ (3,200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,674	\$ 433	\$ (422,718)

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	School Improvement Grant 2020	Part B IDEA 21/22	Resource Aides On Contract	Part B IDEA Pass Thru 19/20	Part B IDEA 20/21	Preschool 21/22	Preschool 17/18	Preschool 18/19	Preschool 19/20	Preschool 20/21
Cash and investments - beginning	\$ (51,250)	\$ -	\$ -	\$ (498,634)	\$ -	\$ -	\$ 35,691	\$ (35,734)	\$ (24,776)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	234,411	-	459,844	937,511	-	-	-	7,211	64,181	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	234,411	-	459,844	937,511	-	-	-	7,211	64,181	-
Disbursements:										
Instruction	-	-	240,732	633,144	812,391	-	-	7,188	35,849	51,069
Support services	193,326	-	(180)	30,289	183,601	-	-	(21)	3,966	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	193,326	-	240,552	663,433	995,992	-	-	7,167	39,815	51,069
Excess (deficiency) of receipts over (under) disbursements	41,085	-	219,292	274,078	(995,992)	-	-	44	24,366	(51,069)
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	41,085	-	219,292	274,078	(995,992)	-	-	44	24,366	(51,069)
Cash and investments - ending	\$ (10,165)	\$ -	\$ 219,292	\$ (224,556)	\$ (995,992)	\$ -	\$ 35,691	\$ (35,690)	\$ (410)	\$ (51,069)

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	Title IV 18-19	18-19 Perkins Basic Grant	Perkins Next Level Prgms 19/20	Perkins Assessment Grant 20-21	Perkins Grant 2021-2022	Carl Perkins 15/16	Carl Perkins 18/19	Perkins Grant 19/20	Perkins COVID-19 Assistance Grant	Perkins Grant 2020 - 2021
Cash and investments - beginning	\$ (41,273)	\$ 7,500	\$ (480)	\$ -	\$ -	\$ (1,006)	\$ (7,446)	\$ (60,315)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	136,860	-	480	-	-	-	34,703	142,841	19,109	15,928
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	136,860	-	480	-	-	-	34,703	142,841	19,109	15,928
Disbursements:										
Instruction	-	-	3,720	2,700	-	-	-	-	-	820
Support services	104,156	-	-	-	-	-	-	27,276	22,600	192,693
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	104,156	-	3,720	2,700	-	-	-	27,276	22,600	193,513
Excess (deficiency) of receipts over (under) disbursements	32,704	-	(3,240)	(2,700)	-	-	34,703	115,565	(3,491)	(177,585)
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	32,704	-	(3,240)	(2,700)	-	-	34,703	115,565	(3,491)	(177,585)
Cash and investments - ending	\$ (8,569)	\$ 7,500	\$ (3,720)	\$ (2,700)	\$ -	\$ (1,006)	\$ 27,257	\$ 55,250	\$ (3,491)	\$ (177,585)



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	FY22 Perkins Basic Grant	Medicaid Reimburse - Federal	SIIEC Federal Grant	Title II FY 20	Title II 16-17 17-18	Title II A 17/18	Title II Part A	Title II 2019- 2020	Enhancing Education	Title III Consortium Sch Grant
Cash and investments - beginning	\$ -	\$ 70,227	\$ (1,710)	\$ -	\$ (70)	\$ 5,283	\$ (91,742)	\$ (4,698)	\$ 309	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	35
Federal sources	-	63,799	-	-	-	-	160,701	18,763	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	63,799	-	-	-	-	160,701	18,763	-	35
Disbursements:										
Instruction	-	127,612	-	-	-	-	20,712	224	-	-
Support services	-	10,939	-	-	-	-	50,923	73,724	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	138,551	-	-	-	-	71,635	73,948	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(74,752)	-	-	-	-	89,066	(55,185)	-	35
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	-	(74,752)	-	-	-	-	89,066	(55,185)	-	35
Cash and investments - ending	\$ -	\$ (4,525)	\$ (1,710)	\$ -	\$ (70)	\$ 5,283	\$ (2,676)	\$ (59,883)	\$ 309	\$ 35

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	Special Ed Arp 2021-2022	ESSER III	Federal Stimulus - GEER	Federal Stimulus - CARES Act	Federal Stimulus - ESSER II	Prepaid Food	Clearing Control Fund	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (31,575)	\$ -	\$ -	\$ 145,566	\$ 23,596,952
Receipts:								
Local sources	-	-	-	-	-	-	-	19,034,271
Intermediate sources	-	-	-	-	-	-	-	83,194
State sources	-	-	-	-	-	-	-	31,754,498
Federal sources	-	-	114,444	862,480	-	-	-	5,312,214
Other receipts	-	-	-	-	-	-	10,347,087	11,564,928
Total receipts	-	-	114,444	862,480	-	-	10,347,087	67,749,105
Disbursements:								
Instruction	-	-	-	891,043	111,290	-	-	25,367,067
Support services	-	-	130,693	118,544	57,879	-	-	18,645,545
Noninstructional services	-	-	-	-	-	-	-	1,966,174
Facilities acquisition and construction	-	-	-	-	-	-	-	3,755,912
Debt services	-	-	-	-	-	-	-	5,122,133
Nonprogrammed charges	-	-	-	-	-	-	10,224,103	14,333,746
Total disbursements	-	-	130,693	1,009,587	169,169	-	10,224,103	69,190,577
Excess (deficiency) of receipts over (under) disbursements	-	-	(16,249)	(147,107)	(169,169)	-	122,984	(1,441,472)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	1,345,000
Sale of capital assets	-	-	-	-	-	-	-	34,101
Transfers in	-	-	-	-	-	-	-	10,338,023
Transfers out	-	-	-	-	-	-	-	(10,457,755)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,259,369
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(16,249)	(147,107)	(169,169)	-	122,984	(182,103)
Cash and investments - ending	\$ -	\$ -	\$ (16,249)	\$ (178,682)	\$ (169,169)	\$ -	\$ 268,550	\$ 23,414,849

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	Education Fund	Debt Service Fund	Pension Debt Service Fund	Operations Fund	Local Rainy Day Fund	Retirement/Severance Bond Fund	Construction Bond	Food Service	Book Fund Account
Cash and investments - beginning	\$ 6,549,869	\$ 2,564,995	\$ 168,456	\$ 3,794,814	\$ 6,042,901	\$ 226,062	\$ -	\$ 1,042,809	\$ 849,842
Receipts:									
Local sources	156,611	4,249,673	818,702	8,812,241	1,727	234	-	28,818	178,999
Intermediate sources	-	-	-	183	-	-	-	-	-
State sources	29,776,798	-	-	-	-	-	-	22,946	244,904
Federal sources	-	-	-	-	-	-	-	1,731,422	-
Other receipts	13,198	-	-	400	-	-	-	-	-
Total receipts	29,946,607	4,249,673	818,702	8,812,824	1,727	234	-	1,783,186	423,903
Disbursements:									
Instruction	16,784,953	-	-	-	-	-	-	-	19,385
Support services	4,278,432	-	-	10,898,525	-	-	-	395	303,915
Noninstructional services	364,360	-	-	-	-	-	-	1,653,418	-
Facilities acquisition and construction	-	-	-	1,062,434	-	-	-	19,997	-
Debt services	-	4,287,334	794,992	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	33,878	-	-	-
Total disbursements	21,427,745	4,287,334	794,992	11,960,959	-	33,878	-	1,673,810	323,300
Excess (deficiency) of receipts over (under) disbursements	8,518,862	(37,661)	23,710	(3,148,135)	1,727	(33,644)	-	109,376	100,603
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	3,403	-	-	-	-	-
Transfers in	-	48,277	-	4,330,307	-	-	-	317,000	347,208
Transfers out	(4,436,068)	-	-	(921)	-	-	-	(509,104)	(347,208)
Total other financing sources (uses)	(4,436,068)	48,277	-	4,332,789	-	-	-	(192,104)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	4,082,794	10,616	23,710	1,184,654	1,727	(33,644)	-	(82,728)	100,603
Cash and investments - ending	\$ 10,632,663	\$ 2,575,611	\$ 192,166	\$ 4,979,468	\$ 6,044,628	\$ 192,418	\$ -	\$ 960,081	\$ 950,445

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	NLCS H & W Grantor Trust	Joint Service	Area Vocational School	Alternative Education	Safe Haven 09/10	Early Intervention Grant 19-20	Lilly Planning Counseling Gran	Donation- Academic Wall Of Fame	Energy Safe Kids	Duke Energy Grant
Cash and investments - beginning	\$ 463,441	\$ 1,113,935	\$ 583,086	\$ 63,544	\$ (9,623)	\$ (633)	\$ 448,146	\$ (12,611)	\$ 32	\$ 2,249
Receipts:										
Local sources	3,243,193	152,629	130,803	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>3,243,193</u>	<u>152,629</u>	<u>130,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:										
Instruction	-	9,254	-	-	-	-	-	-	-	1,637
Support services	-	124,177	1,411,647	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	2,601	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,908,996	-	-	-	-	-	-	-	-	-
Total disbursements	<u>3,908,996</u>	<u>133,431</u>	<u>1,411,647</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,601</u>	<u>-</u>	<u>1,637</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(665,803)</u>	<u>19,198</u>	<u>(1,280,844)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,601)</u>	<u>-</u>	<u>(1,637)</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	335,187	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>335,187</u>	<u>-</u>	<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 (under) disbursements and other financing uses	<u>(330,616)</u>	<u>19,198</u>	<u>(1,280,844)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,601)</u>	<u>-</u>	<u>(1,637)</u>
Cash and investments - ending	<u>\$ 132,825</u>	<u>\$ 1,133,133</u>	<u>\$ (697,758)</u>	<u>\$ 63,544</u>	<u>\$ (9,623)</u>	<u>\$ (633)</u>	<u>\$ 448,146</u>	<u>\$ (15,212)</u>	<u>\$ 32</u>	<u>\$ 612</u>

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	Transcanada/Heltonville Bldg Sale	IU Health	Knights Of Columbus	Englewood PTO	JS Donations	IU Health Strong Schools	Protection Plans	IU Grant Bnl	National Energy Foundation
Cash and investments - beginning	\$ 758,628	\$ 5	\$ 6,535	\$ 98	\$ 1,100	\$ 179	\$ 157,293	\$ 184	\$ 7
Receipts:									
Local sources	-	-	13,650	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	13,650	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	11,154	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	11,154	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	13,650	-	-	-	(11,154)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	738,406	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	738,406	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	738,406	-	13,650	-	-	-	(11,154)	-	-
Cash and investments - ending	\$ 1,497,034	\$ 5	\$ 20,185	\$ 98	\$ 1,100	\$ 179	\$ 146,139	\$ 184	\$ 7

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	Lincoln Donations	GM STEM Challenge Pt Grant	NLCC 3D Design For Child Therp	NLCC STEM Discover Drone Prog	Stone Gate Grant For NLCC	ROI - Uplands Pathway Grant	ROI - Precision Health Grant	Lawrence Co Eco Growth Council	ROI - Early Learning Center	Bayer Grant - NLCC/Ag Dept
Cash and investments - beginning	\$ 88	\$ 98	\$ 266	\$ (43)	\$ (46)	\$ 596	\$ (11,011)	\$ 4,878	\$ (8,350)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	11,011	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	11,011	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	27,838	-
Support services	96	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	96	-	-	-	-	-	-	-	27,838	-
Excess (deficiency) of receipts over (under) disbursements	(96)	-	-	-	-	-	11,011	-	(27,838)	-
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	(96)	-	-	-	-	-	11,011	-	(27,838)	-
Cash and investments - ending	\$ (8)	\$ 98	\$ 266	\$ (43)	\$ (46)	\$ 596	\$ -	\$ 4,878	\$ (36,188)	\$ -

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	National Youth At Risk Grant	Elem.Robotics/GM- Robotics Grant	Hoosier Uplands Grant - Gatewa	Comm Foundation - Gateway Acad	LCEGC - Timbrook/Career Center	United Way Steam Grant	LCCF COVID Ppr Grant	LCEGC-NLCC Mrktg Grnt	STEM Acceleration Grant
Cash and investments - beginning	\$ (430)	\$ 3,679	\$ 8,404	\$ 300	\$ -	\$ 44,139	\$ 31,975	\$ 25,044	\$ (33,117)
Receipts:									
Local sources	-	870	93	1,000	-	-	-	100	-
Intermediate sources	-	-	-	-	-	25,000	650	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	870	93	1,000	-	25,000	650	100	-
Disbursements:									
Instruction	-	3,888	5,336	460	-	19,493	-	12,835	21,743
Support services	-	-	-	-	-	1,776	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,888	5,336	460	-	21,269	-	12,835	21,743
Excess (deficiency) of receipts over (under) disbursements	-	(3,018)	(5,243)	540	-	3,731	650	(12,735)	(21,743)
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	-	(3,018)	(5,243)	540	-	3,731	650	(12,735)	(21,743)
Cash and investments - ending	\$ (430)	\$ 661	\$ 3,161	\$ 840	\$ -	\$ 47,870	\$ 32,625	\$ 12,309	\$ (54,860)

NORTH LAWRENCE COMMUNITY SCHOOLS  
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	Band Booster Uniform	United Way GM - STEM Room Grant	Hoosier Uplands- Auto Coll Class	Admin Card Rebate Hold Fund	Operation Uplift Appreciation	Community Foundation Pp/Elc	Donation/Wetlands	Rural Early College Network	Teacher Leaders Bootcamp
Cash and investments - beginning	\$ 5,000	\$ -	\$ 25,000	\$ 1,381	\$ -	\$ -	\$ 3,454	\$ (10,949)	\$ -
Receipts:									
Local sources	-	-	-	-	250	44,000	-	47,717	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	250	44,000	-	47,717	-
Disbursements:									
Instruction	-	-	25,000	-	-	28,238	-	51,935	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	25,000	-	-	28,238	-	51,935	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(25,000)	-	250	15,762	-	(4,218)	-
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	-	-	(25,000)	-	250	15,762	-	(4,218)	-
Cash and investments - ending	\$ 5,000	\$ -	\$ -	\$ 1,381	\$ 250	\$ 15,762	\$ 3,454	\$ (15,167)	\$ -



NORTH LAWRENCE COMMUNITY SCHOOLS  
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	Hutton Library Books	ECA - Classified	M. B. Wohlfeld Mem Golf	Bnl Project Clean Donation	Special Track And Field	Autism Awareness	Cultural Arts	Formative Assessment	Preschool Grant	Medicaid Reimburse - State
Cash and investments - beginning	\$ 593	\$ 45,678	\$ (1,402)	\$ 2,000	\$ 31,973	\$ 1,050	\$ 4,684	\$ 2,798	\$ 1,000	\$ 203,821
Receipts:										
Local sources	-	52,420	1,300	-	-	-	458	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	53,419	-	33,838
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	52,420	1,300	-	-	-	458	53,419	-	33,838
Disbursements:										
Instruction	-	-	-	-	-	-	45	39,972	-	-
Support services	-	-	-	-	-	-	-	-	-	711
Noninstructional services	-	54,057	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	49,999	-	-	-	-	-	-	-	-
Total disbursements	-	104,056	-	-	-	-	45	39,972	-	711
Excess (deficiency) of receipts over (under) disbursements	-	(51,636)	1,300	-	-	-	413	13,447	-	33,127
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(5,496)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(5,496)
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(51,636)	1,300	-	-	-	413	13,447	-	27,631
Cash and investments - ending	\$ 593	\$ (5,958)	\$ (102)	\$ 2,000	\$ 31,973	\$ 1,050	\$ 5,097	\$ 16,245	\$ 1,000	\$ 231,452

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	Secured Schools Safety Grant	Safe Haven 18/19	Early Intervention Grant	Lilly Counseling Grant	Technology Fund	NLCC CTE Performance Grant	Teacher Appreciation Grant 19/20	2021 Tag Grant	Performance Award 15-16 Pay 17	High Ability
Cash and investments - beginning	\$ 50,000	\$ (138,747)	\$ -	\$ (267,268)	\$ 218,285	\$ 15,319	\$ (32,952)	\$ -	\$ 2	\$ (1,601)
Receipts:										
Local sources	-	-	-	-	79,349	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	144,864	-	44,335
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	79,349	-	-	144,864	-	44,335
Disbursements:										
Instruction	-	-	-	-	-	-	-	135,816	-	22,653
Support services	85,707	-	-	179,079	646,295	-	-	-	-	6,843
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	75,841	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	85,707	-	-	179,079	722,136	-	-	135,816	-	29,496
Excess (deficiency) of receipts over (under) disbursements	(85,707)	-	-	(179,079)	(642,787)	-	-	9,048	-	14,839
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	(85,707)	-	-	(179,079)	(642,787)	-	-	9,048	-	14,839
Cash and investments - ending	\$ (35,707)	\$ (138,747)	\$ -	\$ (446,347)	\$ (424,502)	\$ 15,319	\$ (32,952)	\$ 9,048	\$ 2	\$ 13,238

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	High Ability 19/20	High Ability 21/22	Project Lead The Way	Title I 21/22	Title I 12/13	Title I 13/14	Title I 16/17	Title I 17/18	Title I 18/19	Title I 19/20
Cash and investments - beginning	\$ (2,522)	\$ -	\$ (3,200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,674	\$ 433
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	3,600	-	-	-	-	-	-	-
Federal sources	-	-	-	1,040	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	3,600	1,040	-	-	-	-	-	-
Disbursements:										
Instruction	-	6,863	-	482,592	-	-	-	-	202	-
Support services	-	-	5,121	167,230	-	-	-	-	-	15,644
Noninstructional services	-	-	-	1,159	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	6,863	5,121	650,981	-	-	-	-	202	15,644
Excess (deficiency) of receipts over (under) disbursements	-	(6,863)	(1,521)	(649,941)	-	-	-	-	(202)	(15,644)
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	-	(6,863)	(1,521)	(649,941)	-	-	-	-	(202)	(15,644)
Cash and investments - ending	\$ (2,522)	\$ (6,863)	\$ (4,721)	\$ (649,941)	\$ -	\$ -	\$ -	\$ -	\$ 130,472	\$ (15,211)

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	Title I	School Improvement Grant 2020	Part B IDEA 21/22	Resource Aides On Contract	Part B IDEA Pass Thru 19/20	Part B IDEA 20/21	Preschool 21/22	Preschool 17/18	Preschool 18/19	Preschool 19/20
Cash and investments - beginning	\$ (422,718)	\$ (10,165)	\$ -	\$ 219,292	\$ (224,556)	\$ (995,992)	\$ -	\$ 35,691	\$ (35,690)	\$ (410)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	756,411	-	-	-	-	975,069	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	756,411	-	-	-	-	975,069	-	-	-	-
Disbursements:										
Instruction	429,839	-	500,577	-	-	300,736	65,070	-	-	-
Support services	-	395	68,830	-	-	207,758	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	429,839	395	569,407	-	-	508,494	65,070	-	-	-
Excess (deficiency) of receipts over (under) disbursements	326,572	(395)	(569,407)	-	-	466,575	(65,070)	-	-	-
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	326,572	(395)	(569,407)	-	-	466,575	(65,070)	-	-	-
Cash and investments - ending	\$ (96,146)	\$ (10,560)	\$ (569,407)	\$ 219,292	\$ (224,556)	\$ (529,417)	\$ (65,070)	\$ 35,691	\$ (35,690)	\$ (410)

NORTH LAWRENCE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Preschool 20/21	Title IV 18-19	18-19 Perkins Basic Grant	Perkins Next Level Prgms 19/20	Perkins Assessment Grant 20-21	Perkins Grant 2021-2022	Carl Perkins 15/16	Carl Perkins 18/19	Perkins Grant 19/20	Perkins COVID-19 Assistance Grant
Cash and investments - beginning	\$ (51,069)	\$ (8,569)	\$ 7,500	\$ (3,720)	\$ (2,700)	\$ -	\$ (1,006)	\$ 27,257	\$ 55,250	\$ (3,491)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	42,315	16,715	-	-	15,978	-	-	-	-	5,720
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	42,315	16,715	-	-	15,978	-	-	-	-	5,720
Disbursements:										
Instruction	25	-	-	-	-	3,345	-	-	-	-
Support services	-	9,333	-	-	-	-	-	-	-	2,226
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	25	9,333	-	-	-	3,345	-	-	-	2,226
Excess (deficiency) of receipts over (under) disbursements	42,290	7,382	-	-	15,978	(3,345)	-	-	-	3,494
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	42,290	7,382	-	-	15,978	(3,345)	-	-	-	3,494
Cash and investments - ending	\$ (8,779)	\$ (1,187)	\$ 7,500	\$ (3,720)	\$ 13,278	\$ (3,345)	\$ (1,006)	\$ 27,257	\$ 55,250	\$ 3

NORTH LAWRENCE COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Perkins Grant 2020 - 2021	FY22 Perkins Basic Grant	Medicaid Reimburse - Federal	SIEC Federal Grant	Title II FY 20	Title II 16-17 17-18	Title II A 17/18	Title II Part A	Title II 2019- 2020	Enhancing Education
Cash and investments - beginning	\$ (177,585)	\$ -	\$ (4,525)	\$ (1,710)	\$ -	\$ (70)	\$ 5,283	\$ (2,676)	\$ (59,883)	\$ 309
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	201,312	-	89,063	-	-	-	-	-	173,731	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	201,312	-	89,063	-	-	-	-	-	173,731	-
Disbursements:										
Instruction	-	81,972	1,701	-	15,775	-	-	-	-	-
Support services	14,522	10,824	98,259	-	139,072	-	-	-	112,248	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,522	92,796	99,960	-	154,847	-	-	-	112,248	-
Excess (deficiency) of receipts over (under) disbursements	186,790	(92,796)	(10,897)	-	(154,847)	-	-	-	61,483	-
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	186,790	(92,796)	(10,897)	-	(154,847)	-	-	-	61,483	-
Cash and investments - ending	\$ 9,205	\$ (92,796)	\$ (15,422)	\$ (1,710)	\$ (154,847)	\$ (70)	\$ 5,283	\$ (2,676)	\$ 1,600	\$ 309

NORTH LAWRENCE COMMUNITY SCHOOLS  
 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 Consortium Sch Grant	Special Ed Arp 2021-2022	ESSER III	Federal Stimulus - GEER	Federal Stimulus - CARES Act	Federal Stimulus - ESSER II	Prepaid Food	Clearing Control Fund	Totals
Cash and investments - beginning	\$ 35	\$ -	\$ -	\$ (16,249)	\$ (178,682)	\$ (169,169)	\$ -	\$ 268,550	\$ 23,414,849
Receipts:									
Local sources	-	-	-	-	-	-	-	-	18,025,848
Intermediate sources	-	-	-	-	-	-	-	-	25,833
State sources	-	-	-	-	-	-	-	-	30,324,704
Federal sources	-	-	-	31,048	-	1,317,550	-	-	5,357,374
Other receipts	-	-	-	-	-	-	188,160	10,207,387	10,409,145
Total receipts	-	-	-	31,048	-	1,317,550	188,160	10,207,387	64,142,904
Disbursements:									
Instruction	-	1,687	263,066	1,395	(48,522)	543,553	-	-	19,860,357
Support services	-	-	3,245	13,507	(124,526)	947,050	-	-	19,639,490
Noninstructional services	-	-	38	-	-	1,199	-	-	2,076,832
Facilities acquisition and construction	-	-	-	-	-	18,205	-	-	1,176,477
Debt services	-	-	-	-	-	-	-	-	5,082,326
Nonprogrammed charges	-	-	-	-	-	-	20,342	9,214,844	13,228,059
Total disbursements	-	1,687	266,349	14,902	(173,048)	1,510,007	20,342	9,214,844	61,063,541
Excess (deficiency) of receipts over (under) disbursements	-	(1,687)	(266,349)	16,146	173,048	(192,457)	167,818	992,543	3,079,363
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	741,809
Transfers in	-	-	-	-	-	-	53,945	-	5,431,924
Transfers out	-	-	-	-	-	-	(57,742)	-	(5,356,539)
Total other financing sources (uses)	-	-	-	-	-	-	(3,797)	-	817,194
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1,687)	(266,349)	16,146	173,048	(192,457)	164,021	992,543	3,896,557
Cash and investments - ending	\$ 35	\$ (1,687)	\$ (266,349)	\$ (103)	\$ (5,634)	\$ (361,626)	\$ 164,021	\$ 1,261,093	\$ 27,311,406

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OTHER INFORMATION

NORTH LAWRENCE COMMUNITY SCHOOLS  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,215,635</u>	<u>\$ 2,542,198</u>

NORTH LAWRENCE COMMUNITY SCHOOLS  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
NLCS Building Corp Ad Valorem Prop Tax First Mort Refunding Bonds 2013	Refinance Series 2004 Bonds	\$ 1,840,878	07/15/13	01/15/26
NLCS Building Corp First Mortgage Bonds Ref 2014	Refinance Series 2005 Bonds	1,642,950	07/15/15	01/15/28
NLCS Building Corp Prop Tax First Mort Bond Series 2020	Elementary/High School Construction Projects	729,594	07/15/21	01/15/28
Toshiba	Copy machines and printers	<u>35,000</u>	07/01/21	07/01/23
Total governmental activities		<u>4,248,422</u>		
Total of annual lease payments		<u>\$ 4,248,422</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General Obligation Bonds	Amended Taxable Retirement/Severance Liability Funding Bonds of 2004		\$ 2,740,000	\$ 700,000
Totals			<u>\$ 2,740,000</u>	<u>\$ 700,000</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/>.