

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

NORTHWEST ALLEN COUNTY SCHOOLS  
ALLEN COUNTY, INDIANA

July 1, 2015 to June 30, 2017



**FILED**  
03/28/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Julianne Striggle	07-01-15 to 06-30-18
Superintendent of Schools	Christopher A. Himsel	07-01-15 to 06-30-18
President of the School Board	Ronald Felger Kent Somers	01-01-15 to 12-31-15 01-01-16 to 12-31-18



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE NORTHWEST ALLEN COUNTY SCHOOLS, ALLEN COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of the Northwest Allen County Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2015 to June 30, 2017, and the related notes to the financial statement as listed in the Table of Contents.

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

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2015 to June 30, 2017.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2015 to June 30, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

In accordance with *Government Auditing Standards*, we have also issued a report dated March 19, 2018, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.

  
Paul D. Joyce, CPA  
State Examiner

March 19, 2018



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE NORTHWEST ALLEN COUNTY SCHOOLS, ALLEN COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the Northwest Allen County Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2015 to June 30, 2017, and the related notes to the financial statement, and have issued our report thereon dated March 19, 2018, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001, that we consider to be a material weakness.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

**Compliance and Other Matters**


As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001.

**Northwest Allen County Schools' Response to Findings**

The School Corporation's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

March 19, 2018

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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NORTHWEST ALLEN COUNTY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2016 and 2017

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
General	\$ 7,385,534	\$ 42,093,308	\$ 41,502,808	\$ 5,352	\$ 7,981,386	\$ 44,532,890	\$ 43,921,721	\$ 27,538	\$ 8,620,093
Debt Service	4,365,373	15,042,746	13,963,710	-	5,444,409	14,302,191	13,392,277	-	6,354,323
Capital Projects	1,446,842	4,290,106	4,621,358	980	1,116,570	4,635,670	4,779,537	1,196	973,899
School Transportation	333,449	3,081,868	2,761,591	3,705	657,431	3,419,303	2,886,263	-	1,190,471
School Bus Replacement	586,210	917,876	892,738	-	611,348	966,488	910,128	-	667,708
Rainy Day	1,097,430	-	-	-	1,097,430	-	-	-	1,097,430
Retirement/Severance Bond	164,106	-	40,097	-	124,009	-	28,000	-	96,009
Post-Retirement/Severance Future Benefits	1,734,633	294,495	4,398	-	2,024,730	193,104	104	-	2,217,730
Construction	-	-	-	-	-	-	-	1,500,000	1,500,000
School Lunch	1,627,365	2,921,008	3,266,060	3,200	1,285,513	3,048,001	3,224,230	-	1,109,284
Textbook Rental	847,933	684,194	789,848	-	742,279	1,048,034	1,078,595	1,252	712,970
Self-Insurance	5,212,852	6,784,507	7,502,558	-	4,494,801	8,167,921	8,574,749	-	4,087,973
Levy Excess	3,705	-	-	(3,705)	-	-	-	-	-
Educational License Plates	23,930	469	2,536	-	21,863	413	-	-	22,276
Alternative Education	-	13,929	13,929	-	-	15,637	15,637	-	-
SAFE School Haven	-	20,000	20,000	-	-	27,669	27,669	-	-
Early Intervention Grant	6,167	-	-	-	6,167	-	-	-	6,167
Early Intervention 11/12	296	-	-	-	296	-	-	-	296
Early Intervention Grant 16/17	-	-	-	-	-	35,105	-	-	35,105
Lilly Endowment Grant	-	-	-	-	-	42,340	11,700	-	30,640
Parkview Donation/Thiele	5,000	6,500	5,000	-	6,500	8,000	5,500	-	9,000
Indiana Youth Inst Donation	-	750	750	-	-	750	750	-	-
Target Donation/Huttsell	110	700	802	-	8	700	699	-	9
Target Donation/CHS	5	-	5	-	-	-	-	-	-
Parkview Donation/HC	3,390	-	1,072	-	2,318	-	816	-	1,502
McBride Memorial Donation	1,635	-	-	-	1,635	-	1,635	-	-
Allen Co. TWRLRS Donation/ER	1,369	-	834	-	535	-	43	-	492
IOPO Donation/CC	59	-	-	-	59	-	-	-	59
Class Donation - PH	1,215	-	-	-	1,215	-	40	-	1,175
Parkview Donation / PH	-	8,426	5,770	-	2,656	-	1,050	-	1,606
Computer Repair	-	-	-	-	-	47,777	37,767	-	10,010
Rohrman Donation / PH	-	-	-	-	-	500	500	-	-
Poorman Donation / CHS Music	-	-	-	-	-	5,000	-	-	5,000
IAPSS Donation / Supt	-	-	-	-	-	1,500	-	-	1,500
Scholarship America / CHS	-	-	-	-	-	1,000	-	-	1,000
Hickory Center Field Trip Donation	56	-	-	-	56	-	-	-	56
CHS Athletic Donation	(240)	5,800	5,560	-	-	7,183	7,183	-	-
CMS Athletic Donation	-	80	80	-	-	85	85	-	-
MCMS Athletic Donation	320	1,040	1,360	-	-	255	255	-	-
LEF - ITT Awards/CHS	231	-	-	-	231	-	-	-	231
ITT Grant - PH/Dettmer	861	-	-	-	861	-	-	-	861
LEF/Education Awards/CMS	64	-	-	-	64	-	64	-	-
Arts United Donation	630	-	-	-	630	-	-	-	630
Allen County Jail Donation	3,316	-	-	-	3,316	-	-	-	3,316
Salus Research Donation/ER	668	-	318	-	350	-	350	-	-

NORTHWEST ALLEN COUNTY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2016 and 2017

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
IHLA Donation/Environmental Center	550	-	-	-	550	-	-	-	550
GTE Donation 1997/CHS	361	-	-	-	361	-	-	-	361
Poorman Donation/CMS	1,849	-	1,712	-	137	-	137	-	-
PTO Donation/HC	1,230	14,294	14,685	-	839	2,000	2,146	-	693
PTO Donation/PH	23,502	4,476	26,351	-	1,627	14,350	9,504	-	6,473
GT Speaker Grant	732	-	-	-	732	-	-	-	732
Boyd Donation	989	3,000	2,400	-	1,589	2,900	3,586	-	903
Parkview Foundation Donation	150	-	-	-	150	-	-	-	150
Oak View PTO/Tech	-	1,438	1,438	-	-	-	-	-	-
Everybody Reads Grant 2001-02	962	-	-	-	962	-	-	-	962
Region 8 Donation/RR	18,927	-	5,429	-	13,498	-	3,000	-	10,498
Stevenson Art	133	11	-	-	144	14	-	-	158
Harcourt Donation	242	-	-	-	242	-	-	-	242
MCMS PTO Donation	34	-	-	-	34	-	-	-	34
Oak View PTO Donation	614	8,440	130	-	8,924	-	8,236	-	688
Special Education Preschool/CC	500	-	483	-	17	-	-	-	17
PTO Donation/PH-Tech	2,690	-	219	-	2,471	-	-	-	2,471
Everybody Reads Grant 02-03 - LEF	3,866	-	-	-	3,866	-	-	-	3,866
CHS PTO Donation	3,320	2,500	800	-	5,020	2,500	1,078	-	6,442
Roger's Farm Timber Donation	4,327	-	-	-	4,327	-	-	-	4,327
Technology Software Program	660	-	-	-	660	-	-	-	660
Well Fargo Donation	1,160	-	-	-	1,160	-	-	-	1,160
PTO Donation/Arcola	1,179	6,270	5,486	-	1,963	-	1,963	-	-
St. John Lutheran Donation/YSC	207	-	-	-	207	-	-	-	207
Poorman Farms/NAT	2,500	-	-	-	2,500	-	-	-	2,500
Farm Bureau Donation/CHS 11/12	132	-	-	-	132	-	-	-	132
McGinn Memorial Donation	-	4,847	1,000	-	3,847	-	1,000	-	2,847
Poorman Farms/CHS	1,885	-	1,050	-	835	-	-	-	835
Poorman Farms/CFC	4,000	-	1,931	-	2,069	-	-	-	2,069
Parkview Donation/HC	1,821	-	-	-	1,821	-	1,746	-	75
ITT Donation/Huttsell	187	-	187	-	-	-	-	-	-
Snyder Memorial	406	-	-	-	406	-	-	-	406
Goble Donation/CARR - CHS SE	833	-	-	-	833	-	-	-	833
Allen Co Farm Bureau Donation	-	-	-	-	-	1,500	-	-	1,500
School Safety Honorarium/PH	304	-	-	-	304	-	-	-	304
Allen County Drug & Alcohol/NAND	1,544	-	-	-	1,544	-	-	-	1,544
NACS Refunds In/Out	3,250	274,929	270,760	-	7,419	19,775	7,794	-	19,400
Indiana Youth Suicide Prevention	709	-	-	-	709	-	-	-	709
Allen County Farm Bureau/CHS	1,000	-	-	-	1,000	1,500	-	-	2,500
CMS PTO Donation	220	2,000	2,171	-	49	2,000	1,989	-	60
Perry Hill PTO Donation	-	7,350	-	-	7,350	-	1,192	-	6,158
Allen County Twirlers Donation	227	-	227	-	-	-	-	-	-
Huntertown PTO Donation	114	10,488	9,247	-	1,355	6,036	562	-	6,829
Cedar Canyon PTO Donation1	5,023	9,500	3,116	-	11,407	20,698	3,848	-	28,257
Target Donations/CHS	495	-	423	-	72	-	-	-	72
Cohen Orthodontics Donation	500	-	-	-	500	-	-	-	500

NORTHWEST ALLEN COUNTY SCHOOLS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2016 and 2017

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
Eel River PTO Donation	10,238	2,900	9,784	-	3,354	4,425	3,722	-	4,057
Eel River Student Council Donation	46	-	-	-	46	-	-	-	46
Cedar Canyon PTO Donation2	30,000	-	30,000	-	-	-	-	-	-
Perry Hill PTO Donation	-	6,870	-	-	6,870	-	6,870	-	-
Farm Bureau Donation/CHS	1,000	-	-	-	1,000	-	-	-	1,000
Huntertown PTO Donation	100	-	-	-	100	-	-	-	100
Formative Assessment	-	70,993	67,078	-	3,915	85,582	89,497	-	-
Gifted and Talented Grant 15/16	-	57,342	57,342	-	-	-	-	-	-
Gifted and Talented Grant 16/17	-	-	-	-	-	57,499	57,343	-	156
Excellence in Performance Award Grants	1,866	-	-	-	1,866	-	-	-	1,866
Secured Schools Safety Grant	-	-	35,284	-	(35,284)	100,000	64,716	-	-
Non-English Speaking 15/16	-	16,667	8,599	-	8,068	-	8,068	-	-
Non-English Speaking 16/17	-	-	-	-	-	16,553	6,044	-	10,509
Non-English Speaking 14/15	3,719	-	3,719	-	-	-	-	-	-
School Technology	70,298	45,353	48,458	-	67,193	30,247	28,560	-	68,880
Career and Technical Performance Grant	-	-	-	-	-	33,875	27,302	-	6,573
Performance Based Awards	267	-	-	-	267	-	-	-	267
Digital Learning Grant	-	16,275	16,275	-	-	-	1,680	-	(1,680)
Title I 14/15	(96,020)	186,374	90,354	-	-	-	-	-	-
Title I 15/16	-	284,886	344,679	-	(59,793)	240,115	180,322	-	-
Title I 16/17	-	-	-	-	-	261,989	324,290	-	(62,301)
IDEA Grant 13/14	(28,769)	30,400	1,630	-	1	-	1	-	-
IDEA Grant 14/15	(78,613)	252,118	203,951	-	(30,446)	34,144	3,698	-	-
IDEA Grant 15/16	-	521,128	885,663	-	(364,535)	548,163	183,628	-	-
IDEA Grant 16/17	-	-	-	-	-	901,102	979,901	-	(78,799)
IDEA Preschool 14/15	(9,879)	14,034	4,155	-	-	-	-	-	-
IDEA Preschool 15/16	-	13,690	23,168	-	(9,478)	14,426	4,948	-	-
IDEA Preschool 16/17	-	-	-	-	-	22,935	25,096	-	(2,161)
T A Grant 13/14	(588)	4,082	3,494	-	-	-	-	-	-
Drug Free 08/09	61	-	-	-	61	-	-	-	61
Educate Indiana	406	-	-	-	406	-	-	-	406
Title III Supplemental 14/15	-	1,558	1,558	-	-	-	-	-	-
Title II Part A 15/16	-	49,571	49,571	-	-	-	-	-	-
Title II Part A 16/17	-	30,213	30,312	-	(99)	43,301	43,202	-	-
Title II Part A 17/18	-	-	-	-	-	41,307	41,307	-	-
Improving Teacher Quality 2008-09	583	-	-	-	583	-	-	-	583
Title III 16/18	-	-	-	-	-	-	1,973	-	(1,973)
Title III 14/15	(6,655)	14,111	7,456	-	-	-	-	-	-
Title III 15/17	-	2,037	5,364	-	(3,327)	12,322	8,995	-	-
Special Education - Part B	13	-	-	-	13	-	-	-	13
SNAP Prepaid	89,680	12,719	5,480	-	96,919	12,338	4,182	-	105,075
Payroll Withholdings	122,532	11,065,477	11,129,393	-	58,616	11,706,928	11,608,148	-	157,396
<b>Totals</b>	<b>\$ 25,058,133</b>	<b>\$ 89,216,143</b>	<b>\$ 88,815,194</b>	<b>\$ 9,532</b>	<b>\$ 25,468,614</b>	<b>\$ 94,748,040</b>	<b>\$ 92,658,621</b>	<b>\$ 1,529,986</b>	<b>\$ 29,088,019</b>

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

NORTHWEST ALLEN COUNTY 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.

NORTHWEST ALLEN COUNTY 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.

*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 service.* 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.

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

NORTHWEST ALLEN COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

NORTHWEST ALLEN COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

NORTHWEST ALLEN COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. Teachers' Retirement Fund*

*Plan Description*

The Indiana Teachers' Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

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. (888) 286-3544

*Funding Policy and Annual Pension Cost*

The School Corporation contributes the employer's share to TRF 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. 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, is considered to be an obligation of, and is paid by, the State of Indiana.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2016 and 2017.

**Note 8. Holding Corporations**

The School Corporation has entered into a capital lease with Northwest Allen County Middle School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2016 and 2017 totaled \$2,901,000 and \$2,903,000, respectively.

NORTHWEST ALLEN COUNTY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The School Corporation has entered into a capital lease with Northwest Allen School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2016 and 2017, totaled \$11,062,710 and \$10,485,250, respectively.

**Note 9. Subsequent Events**

The School Corporation closed on General Obligation Bonds in December 2017 in the amount of \$2,000,000. The proceeds from these bonds will be used for the construction of improvements at several different schools within the School Corporation.

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#### OTHER INFORMATION - UNAUDITED

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.

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	General	Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/Severance Bond	Post-Retirement/Severance Future Benefits
Cash and investments - beginning	\$ 7,385,534	\$ 4,365,373	\$ 1,446,842	\$ 333,449	\$ 586,210	\$ 1,097,430	\$ 164,106	\$ 1,734,633
Receipts:								
Local sources	714,868	15,042,746	4,290,106	3,081,512	917,876	-	-	-
Intermediate sources	25	-	-	-	-	-	-	-
State sources	41,360,360	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	18,055	-	-	356	-	-	-	294,495
Total receipts	42,093,308	15,042,746	4,290,106	3,081,868	917,876	-	-	294,495
Disbursements:								
Instruction	28,548,805	-	-	-	-	-	-	-
Support services	12,500,289	-	3,240,178	2,761,591	892,738	-	40,097	4,398
Noninstructional services	453,714	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	1,381,180	-	-	-	-	-
Debt service	-	13,963,710	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	41,502,808	13,963,710	4,621,358	2,761,591	892,738	-	40,097	4,398
Excess (deficiency) of receipts over disbursements	590,500	1,079,036	(331,252)	320,277	25,138	-	(40,097)	290,097
Other financing sources (uses):								
Sale of capital assets	5,352	-	980	-	-	-	-	-
Transfers in	-	-	-	3,705	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	5,352	-	980	3,705	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	595,852	1,079,036	(330,272)	323,982	25,138	-	(40,097)	290,097
Cash and investments - ending	\$ 7,981,386	\$ 5,444,409	\$ 1,116,570	\$ 657,431	\$ 611,348	\$ 1,097,430	\$ 124,009	\$ 2,024,730

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Construction	School Lunch	Textbook Rental	Self-Insurance	Levy Excess	Educational License Plates	Alternative Education	SAFE School Haven
Cash and investments - beginning	\$ -	\$ 1,627,365	\$ 847,933	\$ 5,212,852	\$ 3,705	\$ 23,930	\$ -	\$ -
Receipts:								
Local sources	-	1,992,432	599,054	6,587,442	-	-	-	-
Intermediate sources	-	-	-	-	-	469	-	-
State sources	-	69,365	85,140	-	-	-	13,929	20,000
Federal sources	-	858,558	-	-	-	-	-	-
Other	-	653	-	197,065	-	-	-	-
Total receipts	-	2,921,008	684,194	6,784,507	-	469	13,929	20,000
Disbursements:								
Instruction	-	-	-	-	-	2,536	13,929	-
Support services	-	-	789,848	-	-	-	-	20,000
Noninstructional services	-	3,266,060	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	7,502,558	-	-	-	-
Total disbursements	-	3,266,060	789,848	7,502,558	-	2,536	13,929	20,000
Excess (deficiency) of receipts over disbursements	-	(345,052)	(105,654)	(718,051)	-	(2,067)	-	-
Other financing sources (uses):								
Sale of capital assets	-	3,200	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(3,705)	-	-	-
Total other financing sources (uses)	-	3,200	-	-	(3,705)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(341,852)	(105,654)	(718,051)	(3,705)	(2,067)	-	-
Cash and investments - ending	\$ -	\$ 1,285,513	\$ 742,279	\$ 4,494,801	\$ -	\$ 21,863	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Early Intervention Grant	Early Intervention 11/12	Early Intervention Grant 16/17	Lilly Endowment Grant	Parkview Donation/ Thiele	Indiana Youth Inst Donation	Target Donation/ Huttsell	Target Donation/ CHS
Cash and investments - beginning	\$ 6,167	\$ 296	\$ -	\$ -	\$ 5,000	\$ -	\$ 110	\$ 5
Receipts:								
Local sources	-	-	-	-	6,500	750	700	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	6,500	750	700	-
Disbursements:								
Instruction	-	-	-	-	5,000	750	802	5
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	5,000	750	802	5
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,500	-	(102)	(5)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	1,500	-	(102)	(5)
Cash and investments - ending	\$ 6,167	\$ 296	\$ -	\$ -	\$ 6,500	\$ -	\$ 8	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Parkview Donation/ HC	McBride Memorial Donation	Allen Co. TWRLRS Donation/ ER	IOPO Donation/ CC	Class Donation - PH	Parkview Donation / PH	Computer Repair	Rohrman Donation / PH
Cash and investments - beginning	\$ 3,390	\$ 1,635	\$ 1,369	\$ 59	\$ 1,215	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	8,426	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	8,426	-	-
Disbursements:								
Instruction	1,072	-	834	-	-	5,770	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,072	-	834	-	-	5,770	-	-
Excess (deficiency) of receipts over disbursements	(1,072)	-	(834)	-	-	2,656	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,072)	-	(834)	-	-	2,656	-	-
Cash and investments - ending	\$ 2,318	\$ 1,635	\$ 535	\$ 59	\$ 1,215	\$ 2,656	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Poorman Donation / CHS Music	IAPSS Donation / Supt	Scholarship America / CHS	Hickory Center Field Trip Donation	CHS Athletic Donation	CMS Athletic Donation	MCMS Athletic Donation	LEF - ITT Awards/ CHS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 56	\$ (240)	\$ -	\$ 320	\$ 231
Receipts:								
Local sources	-	-	-	-	5,800	80	1,040	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	5,800	80	1,040	-
Disbursements:								
Instruction	-	-	-	-	5,560	80	1,360	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	5,560	80	1,360	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	240	-	(320)	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	240	-	(320)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ 231

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	ITT Grant - PH/Dettmer	LEF/ Education Awards/ CMS	Arts United Donation	Allen County Jail Donation	Salus Research Donation/ ER	IHLA Donation/ Environmental Center	GTE Donation 1997/ CHS	Poorman Donation/ CMS
Cash and investments - beginning	\$ 861	\$ 64	\$ 630	\$ 3,316	\$ 668	\$ 550	\$ 361	\$ 1,849
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	318	-	-	1,712
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	318	-	-	1,712
Excess (deficiency) of receipts over disbursements	-	-	-	-	(318)	-	-	(1,712)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(318)	-	-	(1,712)
Cash and investments - ending	\$ 861	\$ 64	\$ 630	\$ 3,316	\$ 350	\$ 550	\$ 361	\$ 137

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	PTO Donation/ HC	PTO Donation/ PH	GT Speaker Grant	Boyd Donation	Parkview Foundation Donation	Oak View PTO/Tech	Everybody Reads Grant 2001-02	Region 8 Donation/ RR
Cash and investments - beginning	\$ 1,230	\$ 23,502	\$ 732	\$ 989	\$ 150	\$ -	\$ 962	\$ 18,927
Receipts:								
Local sources	14,294	4,476	-	3,000	-	1,438	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	14,294	4,476	-	3,000	-	1,438	-	-
Disbursements:								
Instruction	3,315	19,405	-	2,400	-	1,438	-	5,429
Support services	11,370	6,946	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	14,685	26,351	-	2,400	-	1,438	-	5,429
Excess (deficiency) of receipts over disbursements	(391)	(21,875)	-	600	-	-	-	(5,429)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(391)	(21,875)	-	600	-	-	-	(5,429)
Cash and investments - ending	\$ 839	\$ 1,627	\$ 732	\$ 1,589	\$ 150	\$ -	\$ 962	\$ 13,498

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Stevenson Art	Harcourt Donation	MCMS PTO Donation	Oak View PTO Donation	Special Education Preschool/ CC	PTO Donation/ PH-Tech	Everybody Reads Grant 02-03 - LEF	CHS PTO Donation
Cash and investments - beginning	\$ 133	\$ 242	\$ 34	\$ 614	\$ 500	\$ 2,690	\$ 3,866	\$ 3,320
Receipts:								
Local sources	11	-	-	8,440	-	-	-	2,500
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	11	-	-	8,440	-	-	-	2,500
Disbursements:								
Instruction	-	-	-	130	483	219	-	800
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	130	483	219	-	800
Excess (deficiency) of receipts over disbursements	11	-	-	8,310	(483)	(219)	-	1,700
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11	-	-	8,310	(483)	(219)	-	1,700
Cash and investments - ending	\$ 144	\$ 242	\$ 34	\$ 8,924	\$ 17	\$ 2,471	\$ 3,866	\$ 5,020

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Roger's Farm Timber Donation	Technology Software Program	Wells Fargo Donation	PTO Donation/ Arcola	St. John Lutheran Donation/ YSC	Poorman Farms/ NAT	Farm Bureau Donation/ CHS 11/12	McGinn Memorial Donation
Cash and investments - beginning	\$ 4,327	\$ 660	\$ 1,160	\$ 1,179	\$ 207	\$ 2,500	\$ 132	\$ -
Receipts:								
Local sources	-	-	-	6,270	-	-	-	4,847
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	6,270	-	-	-	4,847
Disbursements:								
Instruction	-	-	-	5,486	-	-	-	1,000
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	5,486	-	-	-	1,000
Excess (deficiency) of receipts over disbursements	-	-	-	784	-	-	-	3,847
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	784	-	-	-	3,847
Cash and investments - ending	\$ 4,327	\$ 660	\$ 1,160	\$ 1,963	\$ 207	\$ 2,500	\$ 132	\$ 3,847

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Poorman Farms/ CHS	Poorman Farms/ CFC	Parkview Donation/ HC	ITT Donation/ Huttzell	Snyder Memorial	Goble Donation/ CARR - CHS SE	Allen Co Farm Bureau Donation	School Safety Honarium/ PH
Cash and investments - beginning	\$ 1,885	\$ 4,000	\$ 1,821	\$ 187	\$ 406	\$ 833	\$ -	\$ 304
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	1,050	1,931	-	187	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,050	1,931	-	187	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,050)	(1,931)	-	(187)	-	-	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,050)	(1,931)	-	(187)	-	-	-	-
Cash and investments - ending	\$ 835	\$ 2,069	\$ 1,821	\$ -	\$ 406	\$ 833	\$ -	\$ 304

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Allen County Drug & Alcohol/ NAND	NACS Refunds In/Out	Indiana Youth Suicide Prevention	Allen County Farm Bureau/ CHS	CMS PTO Donation	Perry Hill PTO Donation	Allen County Twirlers Donation	Huntertown PTO Donation
Cash and investments - beginning	\$ 1,544	\$ 3,250	\$ 709	\$ 1,000	\$ 220	\$ -	\$ 227	\$ 114
Receipts:								
Local sources	-	-	-	-	2,000	7,350	-	10,488
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	274,929	-	-	-	-	-	-
Total receipts	-	274,929	-	-	2,000	7,350	-	10,488
Disbursements:								
Instruction	-	1,925	-	-	2,171	-	227	9,247
Support services	-	268,835	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	270,760	-	-	2,171	-	227	9,247
Excess (deficiency) of receipts over disbursements	-	4,169	-	-	(171)	7,350	(227)	1,241
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,169	-	-	(171)	7,350	(227)	1,241
Cash and investments - ending	\$ 1,544	\$ 7,419	\$ 709	\$ 1,000	\$ 49	\$ 7,350	\$ -	\$ 1,355

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Cedar Canyon PTO Donation1	Target Donation/ CHS	Cohen Orthodontics Donation	Eel River PTO Donation	Eel River Student Council Donation	Cedar Canyon PTO Donation2	Perry Hill PTO Donation	Farm Bureau Donation/ CHS
Cash and investments - beginning	\$ 5,023	\$ 495	\$ 500	\$ 10,238	\$ 46	\$ 30,000	\$ -	\$ 1,000
Receipts:								
Local sources	9,500	-	-	2,900	-	-	6,870	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	9,500	-	-	2,900	-	-	6,870	-
Disbursements:								
Instruction	3,116	423	-	9,784	-	-	-	-
Support services	-	-	-	-	-	30,000	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	3,116	423	-	9,784	-	30,000	-	-
Excess (deficiency) of receipts over disbursements	6,384	(423)	-	(6,884)	-	(30,000)	6,870	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,384	(423)	-	(6,884)	-	(30,000)	6,870	-
Cash and investments - ending	\$ 11,407	\$ 72	\$ 500	\$ 3,354	\$ 46	\$ -	\$ 6,870	\$ 1,000

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Huntertown PTO Donation	Formative Assessment	Gifted and Talented Grant 15/16	Gifted and Talented Grant 16/17	Excellence in Performance Award Grants	Secured Schools Safety Grant	Non-English Speaking 15/16	Non-English Speaking 16/17
Cash and investments - beginning	\$ 100	\$ -	\$ -	\$ -	\$ 1,866	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	70,993	57,342	-	-	-	16,667	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	70,993	57,342	-	-	-	16,667	-
Disbursements:								
Instruction	-	-	57,342	-	-	-	8,529	-
Support services	-	67,078	-	-	-	35,284	70	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	67,078	57,342	-	-	35,284	8,599	-
Excess (deficiency) of receipts over disbursements	-	3,915	-	-	-	(35,284)	8,068	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,915	-	-	-	(35,284)	8,068	-
Cash and investments - ending	\$ 100	\$ 3,915	\$ -	\$ -	\$ 1,866	\$ (35,284)	\$ 8,068	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Non-English Speaking 14/15	School Technology	Career and Technical Performance Grant	Performance Based Awards	Digital Learning Grant	Title I 14/15	Title I 15/16	Title I 16/17
Cash and investments - beginning	\$ 3,719	\$ 70,298	\$ -	\$ 267	\$ -	\$ (96,020)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	45,353	-	-	16,275	-	-	-
Federal sources	-	-	-	-	-	186,374	284,886	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	45,353	-	-	16,275	186,374	284,886	-
Disbursements:								
Instruction	3,535	-	-	-	-	68,846	254,176	-
Support services	184	48,458	-	-	16,275	21,508	90,503	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	3,719	48,458	-	-	16,275	90,354	344,679	-
Excess (deficiency) of receipts over disbursements	(3,719)	(3,105)	-	-	-	96,020	(59,793)	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,719)	(3,105)	-	-	-	96,020	(59,793)	-
Cash and investments - ending	\$ -	\$ 67,193	\$ -	\$ 267	\$ -	\$ -	\$ (59,793)	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	IDEA Grant 13/14	IDEA Grant 14/15	IDEA Grant 15/16	IDEA Grant 16/17	IDEA Preschool 14/15	IDEA Preschool 15/16	IDEA Preschool 16/17
Cash and investments - beginning	\$ (28,769)	\$ (78,613)	\$ -	\$ -	\$ (9,879)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	30,400	252,118	521,128	-	14,034	13,690	-
Other	-	-	-	-	-	-	-
Total receipts	30,400	252,118	521,128	-	14,034	13,690	-
Disbursements:							
Instruction	1,555	136,389	650,463	-	4,155	23,168	-
Support services	75	67,562	235,200	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	1,630	203,951	885,663	-	4,155	23,168	-
Excess (deficiency) of receipts over disbursements	28,770	48,167	(364,535)	-	9,879	(9,478)	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	28,770	48,167	(364,535)	-	9,879	(9,478)	-
Cash and investments - ending	\$ 1	\$ (30,446)	\$ (364,535)	\$ -	\$ -	\$ (9,478)	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	T A Grant 13/14	Drug Free 08/09	Educate Indiana	Title III Supplemental 14/15	Title II Part A 15/16	Title II Part A 16/17	Title II Part A 17/18
Cash and investments - beginning	\$ (588)	\$ 61	\$ 406	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	4,082	-	-	1,558	49,571	30,213	-
Other	-	-	-	-	-	-	-
Total receipts	4,082	-	-	1,558	49,571	30,213	-
Disbursements:							
Instruction	3,494	-	-	1,558	43,045	30,312	-
Support services	-	-	-	-	6,526	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	3,494	-	-	1,558	49,571	30,312	-
Excess (deficiency) of receipts over disbursements	588	-	-	-	-	(99)	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	588	-	-	-	-	(99)	-
Cash and investments - ending	\$ -	\$ 61	\$ 406	\$ -	\$ -	\$ (99)	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2016

	Improving Teacher Quality 2008-09	Title III 14/15	Title III 15/17	Special Education - Part B	SNAP Prepaid	Payroll Withholdings	Totals
Cash and investments - beginning	\$ 583	\$ (6,655)	\$ -	\$ 13	\$ 89,680	\$ 122,532	\$ 25,058,133
Receipts:							
Local sources	-	-	-	-	-	-	33,333,716
Intermediate sources	-	-	-	-	-	-	494
State sources	-	-	-	-	-	-	41,755,424
Federal sources	-	14,111	2,037	-	-	-	2,262,760
Other	-	-	-	-	12,719	11,065,477	11,863,749
Total receipts	-	14,111	2,037	-	12,719	11,065,477	89,216,143
Disbursements:							
Instruction	-	7,456	5,364	-	-	-	29,958,086
Support services	-	-	-	-	-	-	21,155,013
Noninstructional services	-	-	-	-	-	-	3,719,774
Facilities acquisition and construction	-	-	-	-	-	-	1,381,180
Debt service	-	-	-	-	-	-	13,963,710
Nonprogrammed charges	-	-	-	-	5,480	11,129,393	18,637,431
Total disbursements	-	7,456	5,364	-	5,480	11,129,393	88,815,194
Excess (deficiency) of receipts over disbursements	-	6,655	(3,327)	-	7,239	(63,916)	400,949
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	9,532
Transfers in	-	-	-	-	-	-	3,705
Transfers out	-	-	-	-	-	-	(3,705)
Total other financing sources (uses)	-	-	-	-	-	-	9,532
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,655	(3,327)	-	7,239	(63,916)	410,481
Cash and investments - ending	\$ 583	\$ -	\$ (3,327)	\$ 13	\$ 96,919	\$ 58,616	\$ 25,468,614

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	General	Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond	Post- Retirement/ Severance Future Benefits
Cash and investments - beginning	\$ 7,981,386	\$ 5,444,409	\$ 1,116,570	\$ 657,431	\$ 611,348	\$ 1,097,430	\$ 124,009	\$ 2,024,730
Receipts:								
Local sources	743,199	14,302,191	4,582,582	3,415,202	966,488	-	-	-
Intermediate sources	42	-	-	-	-	-	-	-
State sources	43,769,090	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	20,559	-	53,088	4,101	-	-	-	193,104
Total receipts	44,532,890	14,302,191	4,635,670	3,419,303	966,488	-	-	193,104
Disbursements:								
Instruction	30,272,321	-	-	-	-	-	-	-
Support services	13,194,040	4,027	3,046,543	2,886,263	910,128	-	28,000	104
Noninstructional services	455,360	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	1,732,994	-	-	-	-	-
Debt service	-	13,388,250	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	43,921,721	13,392,277	4,779,537	2,886,263	910,128	-	28,000	104
Excess (deficiency) of receipts over disbursements	611,169	909,914	(143,867)	533,040	56,360	-	(28,000)	193,000
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	27,538	-	1,196	-	-	-	-	-
Total other financing sources (uses)	27,538	-	1,196	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	638,707	909,914	(142,671)	533,040	56,360	-	(28,000)	193,000
Cash and investments - ending	\$ 8,620,093	\$ 6,354,323	\$ 973,899	\$ 1,190,471	\$ 667,708	\$ 1,097,430	\$ 96,009	\$ 2,217,730

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Construction	School Lunch	Textbook Rental	Self-Insurance	Levy Excess	Educational License Plates	Alternative Education	SAFE School Haven
Cash and investments - beginning	\$ -	\$ 1,285,513	\$ 742,279	\$ 4,494,801	\$ -	\$ 21,863	\$ -	\$ -
Receipts:								
Local sources	-	2,103,802	951,613	7,547,762	-	-	-	-
Intermediate sources	-	-	-	-	-	413	-	-
State sources	-	72,463	92,394	-	-	-	15,637	27,669
Federal sources	-	871,645	-	-	-	-	-	-
Other receipts	-	91	4,027	620,159	-	-	-	-
Total receipts	-	3,048,001	1,048,034	8,167,921	-	413	15,637	27,669
Disbursements:								
Instruction	-	-	-	-	-	-	15,637	-
Support services	-	-	1,078,595	-	-	-	-	27,669
Noninstructional services	-	3,224,230	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	8,574,749	-	-	-	-
Total disbursements	-	3,224,230	1,078,595	8,574,749	-	-	15,637	27,669
Excess (deficiency) of receipts over disbursements	-	(176,229)	(30,561)	(406,828)	-	413	-	-
Other financing sources (uses):								
Proceeds of long-term debt	1,500,000	-	-	-	-	-	-	-
Sale of capital assets	-	-	1,252	-	-	-	-	-
Total other financing sources (uses)	1,500,000	-	1,252	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,500,000	(176,229)	(29,309)	(406,828)	-	413	-	-
Cash and investments - ending	\$ 1,500,000	\$ 1,109,284	\$ 712,970	\$ 4,087,973	\$ -	\$ 22,276	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Early Intervention Grant	Early Intervention 11/12	Early Intervention Grant 16/17	Lilly Endowment Grant	Parkview Donation/ Thiele	Indiana Youth Inst Donation	Target Donation/ Huttsell	Target Donation/ CHS
Cash and investments - beginning	\$ 6,167	\$ 296	\$ -	\$ -	\$ 6,500	\$ -	\$ 8	\$ -
Receipts:								
Local sources	-	-	-	42,340	8,000	750	700	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	35,105	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	35,105	42,340	8,000	750	700	-
Disbursements:								
Instruction	-	-	-	-	5,500	750	699	-
Support services	-	-	-	11,700	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	11,700	5,500	750	699	-
Excess (deficiency) of receipts over disbursements	-	-	35,105	30,640	2,500	-	1	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	35,105	30,640	2,500	-	1	-
Cash and investments - ending	\$ 6,167	\$ 296	\$ 35,105	\$ 30,640	\$ 9,000	\$ -	\$ 9	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Parkview Donation/ HC	McBride Memorial Donation	Allen Co. TWRLRS Donation/ ER	IOPO Donation/ CC	Class Donation - PH	Parkview Donation / PH	Computer Repair	Rohrman Donation / PH
Cash and investments - beginning	\$ 2,318	\$ 1,635	\$ 535	\$ 59	\$ 1,215	\$ 2,656	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	47,777	500
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	47,777	500
Disbursements:								
Instruction	816	-	43	-	40	1,050	-	500
Support services	-	1,635	-	-	-	-	37,767	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	816	1,635	43	-	40	1,050	37,767	500
Excess (deficiency) of receipts over disbursements	(816)	(1,635)	(43)	-	(40)	(1,050)	10,010	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(816)	(1,635)	(43)	-	(40)	(1,050)	10,010	-
Cash and investments - ending	\$ 1,502	\$ -	\$ 492	\$ 59	\$ 1,175	\$ 1,606	\$ 10,010	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Poorman Donation / CHS Music	IAPSS Donation / Supt	Scholarship America / CHS	Hickory Center Field Trip Donation	CHS Athletic Donation	CMS Athletic Donation	MCMS Athletic Donation	LEF - ITT Awards/ CHS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ 231
Receipts:								
Local sources	5,000	1,500	1,000	-	7,183	85	255	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>5,000</u>	<u>1,500</u>	<u>1,000</u>	<u>-</u>	<u>7,183</u>	<u>85</u>	<u>255</u>	<u>-</u>
Disbursements:								
Instruction	-	-	-	-	7,183	85	255	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,183</u>	<u>85</u>	<u>255</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,000</u>	<u>1,500</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>5,000</u>	<u>1,500</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,000</u>	<u>\$ 1,500</u>	<u>\$ 1,000</u>	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231</u>

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	ITT Grant - PH/Dettmer	LEF/ Education Awards/ CMS	Arts United Donation	Allen County Jail Donation	Salus Research Donation/ ER	IHLA Donation/ Environmental Center	GTE Donation 1997/ CHS	Poorman Donation/ CMS
Cash and investments - beginning	\$ 861	\$ 64	\$ 630	\$ 3,316	\$ 350	\$ 550	\$ 361	\$ 137
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	64	-	-	350	-	-	137
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	64	-	-	350	-	-	137
Excess (deficiency) of receipts over disbursements	-	(64)	-	-	(350)	-	-	(137)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(64)	-	-	(350)	-	-	(137)
Cash and investments - ending	\$ 861	\$ -	\$ 630	\$ 3,316	\$ -	\$ 550	\$ 361	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	PTO Donation/ HC	PTO Donation/ PH	GT Speaker Grant	Boyd Donation	Parkview Foundation Donation	Oak View PTO/Tech	Everybody Reads Grant 2001-02	Region 8 Donation/ RR
Cash and investments - beginning	\$ 839	\$ 1,627	\$ 732	\$ 1,589	\$ 150	\$ -	\$ 962	\$ 13,498
Receipts:								
Local sources	2,000	14,350	-	2,900	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,000	14,350	-	2,900	-	-	-	-
Disbursements:								
Instruction	2,146	9,504	-	3,586	-	-	-	3,000
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	2,146	9,504	-	3,586	-	-	-	3,000
Excess (deficiency) of receipts over disbursements	(146)	4,846	-	(686)	-	-	-	(3,000)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(146)	4,846	-	(686)	-	-	-	(3,000)
Cash and investments - ending	\$ 693	\$ 6,473	\$ 732	\$ 903	\$ 150	\$ -	\$ 962	\$ 10,498

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Stevenson Art	Harcourt Donation	MCMS PTO Donation	Oak View PTO Donation	Special Education Preschool/ CC	PTO Donation/ PH-Tech	Everybody Reads Grant 02-03 - LEF	CHS PTO Donation
Cash and investments - beginning	\$ 144	\$ 242	\$ 34	\$ 8,924	\$ 17	\$ 2,471	\$ 3,866	\$ 5,020
Receipts:								
Local sources	14	-	-	-	-	-	-	2,500
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	14	-	-	-	-	-	-	2,500
Disbursements:								
Instruction	-	-	-	5,420	-	-	-	1,078
Support services	-	-	-	2,816	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	8,236	-	-	-	1,078
Excess (deficiency) of receipts over disbursements	14	-	-	(8,236)	-	-	-	1,422
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14	-	-	(8,236)	-	-	-	1,422
Cash and investments - ending	\$ 158	\$ 242	\$ 34	\$ 688	\$ 17	\$ 2,471	\$ 3,866	\$ 6,442

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Roger's Farm Timber Donation	Technology Software Program	Wells Fargo Donation	PTO Donation/ Arcola	St. John Lutheran Donation/ YSC	Poorman Farms/ NAT	Farm Bureau Donation/ CHS 11/12	McGinn Memorial Donation
Cash and investments - beginning	\$ 4,327	\$ 660	\$ 1,160	\$ 1,963	\$ 207	\$ 2,500	\$ 132	\$ 3,847
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	1,963	-	-	-	1,000
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,963	-	-	-	1,000
Excess (deficiency) of receipts over disbursements	-	-	-	(1,963)	-	-	-	(1,000)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(1,963)	-	-	-	(1,000)
Cash and investments - ending	\$ 4,327	\$ 660	\$ 1,160	\$ -	\$ 207	\$ 2,500	\$ 132	\$ 2,847

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Poorman Farms/ CHS	Poorman Farms/ CFC	Parkview Donation/ HC	ITT Donation/ Huttsell	Snyder Memorial	Goble Donation/ CARR - CHS SE	Allen Co Farm Bureau Donation	School Safety Honarium/ PH
Cash and investments - beginning	\$ 835	\$ 2,069	\$ 1,821	\$ -	\$ 406	\$ 833	\$ -	\$ 304
Receipts:								
Local sources	-	-	-	-	-	-	1,500	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	1,500	-
Disbursements:								
Instruction	-	-	1,746	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,746	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(1,746)	-	-	-	1,500	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,746)	-	-	-	1,500	-
Cash and investments - ending	\$ 835	\$ 2,069	\$ 75	\$ -	\$ 406	\$ 833	\$ 1,500	\$ 304

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Allen County Drug & Alcohol/ NAND	NACS Refunds In/Out	Indiana Youth Suicide Prevention	Allen County Farm Bureau/ CHS	CMS PTO Donation	Perry Hill PTO Donation	Allen County Twirlers Donation	Huntertown PTO Donation
Cash and investments - beginning	\$ 1,544	\$ 7,419	\$ 709	\$ 1,000	\$ 49	\$ 7,350	\$ -	\$ 1,355
Receipts:								
Local sources	-	-	-	1,500	2,000	-	-	6,036
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	19,775	-	-	-	-	-	-
Total receipts	-	19,775	-	1,500	2,000	-	-	6,036
Disbursements:								
Instruction	-	399	-	-	1,989	1,192	-	562
Support services	-	7,395	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	7,794	-	-	1,989	1,192	-	562
Excess (deficiency) of receipts over disbursements	-	11,981	-	1,500	11	(1,192)	-	5,474
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	11,981	-	1,500	11	(1,192)	-	5,474
Cash and investments - ending	\$ 1,544	\$ 19,400	\$ 709	\$ 2,500	\$ 60	\$ 6,158	\$ -	\$ 6,829

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Cedar Canyon PTO Donation1	Target Donation/ CHS	Cohen Orthodontics Donation	Eel River PTO Donation	Eel River Student Council Donation	Cedar Canyon PTO Donation2	Perry Hill PTO Donation	Farm Bureau Donation/ CHS
Cash and investments - beginning	\$ 11,407	\$ 72	\$ 500	\$ 3,354	\$ 46	\$ -	\$ 6,870	\$ 1,000
Receipts:								
Local sources	20,698	-	-	4,425	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>20,698</u>	<u>-</u>	<u>-</u>	<u>4,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Instruction	3,848	-	-	2,641	-	-	-	-
Support services	-	-	-	1,081	-	-	6,870	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>3,848</u>	<u>-</u>	<u>-</u>	<u>3,722</u>	<u>-</u>	<u>-</u>	<u>6,870</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>16,850</u>	<u>-</u>	<u>-</u>	<u>703</u>	<u>-</u>	<u>-</u>	<u>(6,870)</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>16,850</u>	<u>-</u>	<u>-</u>	<u>703</u>	<u>-</u>	<u>-</u>	<u>(6,870)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 28,257</u>	<u>\$ 72</u>	<u>\$ 500</u>	<u>\$ 4,057</u>	<u>\$ 46</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Huntertown PTO Donation	Formative Assessment	Gifted and Talented Grant 15/16	Gifted and Talented Grant 16/17	Excellence in Performance Award Grants	Secured Schools Safety Grant	Non-English Speaking 15/16	Non-English Speaking 16/17
Cash and investments - beginning	\$ 100	\$ 3,915	\$ -	\$ -	\$ 1,866	\$ (35,284)	\$ 8,068	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	85,582	-	57,499	-	100,000	-	16,553
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	85,582	-	57,499	-	100,000	-	16,553
Disbursements:								
Instruction	-	-	-	57,343	-	-	2,363	6,044
Support services	-	89,497	-	-	-	64,716	5,705	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	89,497	-	57,343	-	64,716	8,068	6,044
Excess (deficiency) of receipts over disbursements	-	(3,915)	-	156	-	35,284	(8,068)	10,509
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,915)	-	156	-	35,284	(8,068)	10,509
Cash and investments - ending	\$ 100	\$ -	\$ -	\$ 156	\$ 1,866	\$ -	\$ -	\$ 10,509

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Non-English Speaking 14/15	School Technology	Career and Technical Performance Grant	Performance Based Awards	Digital Learning Grant	Title I 14/15	Title I 15/16	Title I 16/17
Cash and investments - beginning	\$ -	\$ 67,193	\$ -	\$ 267	\$ -	\$ -	\$ (59,793)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	30,247	33,875	-	-	-	-	-
Federal sources	-	-	-	-	-	-	240,115	261,989
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	30,247	33,875	-	-	-	240,115	261,989
Disbursements:								
Instruction	-	-	27,302	-	-	-	118,100	275,030
Support services	-	28,560	-	-	1,680	-	62,222	49,260
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	28,560	27,302	-	1,680	-	180,322	324,290
Excess (deficiency) of receipts over disbursements	-	1,687	6,573	-	(1,680)	-	59,793	(62,301)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,687	6,573	-	(1,680)	-	59,793	(62,301)
Cash and investments - ending	\$ -	\$ 68,880	\$ 6,573	\$ 267	\$ (1,680)	\$ -	\$ -	\$ (62,301)

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	IDEA Grant 13/14	IDEA Grant 14/15	IDEA Grant 15/16	IDEA Grant 16/17	IDEA Preschool 14/15	IDEA Preschool 15/16	IDEA Preschool 16/17	T A Grant 13/14
Cash and investments - beginning	\$ 1	\$ (30,446)	\$ (364,535)	\$ -	\$ -	\$ (9,478)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	34,144	548,163	901,102	-	14,426	22,935	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	34,144	548,163	901,102	-	14,426	22,935	-
Disbursements:								
Instruction	-	3,698	121,581	750,301	-	4,948	25,096	-
Support services	1	-	62,047	229,600	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1	3,698	183,628	979,901	-	4,948	25,096	-
Excess (deficiency) of receipts over disbursements	(1)	30,446	364,535	(78,799)	-	9,478	(2,161)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1)	30,446	364,535	(78,799)	-	9,478	(2,161)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (78,799)	\$ -	\$ -	\$ (2,161)	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Drug Free 08/09	Educate Indiana	Title III Supplemental 14/15	Title II Part A 15/16	Title II Part A 16/17	Title II Part A 17/18	Improving Teacher Quality 2008-09
Cash and investments - beginning	\$ 61	\$ 406	\$ -	\$ -	\$ (99)	\$ -	\$ 583
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	43,301	41,307	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	43,301	41,307	-
Disbursements:							
Instruction	-	-	-	-	36,402	34,507	-
Support services	-	-	-	-	6,800	6,800	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	43,202	41,307	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	99	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	99	-	-
Cash and investments - ending	\$ 61	\$ 406	\$ -	\$ -	\$ -	\$ -	\$ 583

NORTHWEST ALLEN COUNTY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2017

	Title III 16/18	Title III 14/15	Title III 15/17	Special Education - Part B	SNAP Prepaid	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (3,327)	\$ 13	\$ 96,919	\$ 58,616	\$ 25,468,614
Receipts:							
Local sources	-	-	-	-	-	-	34,785,852
Intermediate sources	-	-	-	-	-	-	455
State sources	-	-	-	-	-	-	44,336,114
Federal sources	-	-	12,322	-	-	-	2,991,449
Other receipts	-	-	-	-	12,338	11,706,928	12,634,170
Total receipts	-	-	12,322	-	12,338	11,706,928	94,748,040
Disbursements:							
Instruction	1,973	-	8,995	-	-	-	31,819,187
Support services	-	-	-	-	-	-	21,851,521
Noninstructional services	-	-	-	-	-	-	3,679,590
Facilities acquisition and construction	-	-	-	-	-	-	1,732,994
Debt service	-	-	-	-	-	-	13,388,250
Nonprogrammed charges	-	-	-	-	4,182	11,608,148	20,187,079
Total disbursements	1,973	-	8,995	-	4,182	11,608,148	92,658,621
Excess (deficiency) of receipts over disbursements	(1,973)	-	3,327	-	8,156	98,780	2,089,419
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	1,500,000
Sale of capital assets	-	-	-	-	-	-	29,986
Total other financing sources (uses)	-	-	-	-	-	-	1,529,986
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,973)	-	3,327	-	8,156	98,780	3,619,405
Cash and investments - ending	\$ (1,973)	\$ -	\$ -	\$ 13	\$ 105,075	\$ 157,396	\$ 29,088,019

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NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 107,501</u>	<u>\$ 145,234</u>

NORTHWEST ALLEN COUNTY SCHOOLS  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Northwest Allen County Middle School Building Corporation	Series 2013; Current refunding of first Mortgage Bonds Series 2003 and improvements to Carroll High School	\$ 2,899,000	7/8/2013	6/1/2024
Northwest Allen School Building Corporation	Series 2016; Construction of new elementary school building; Carroll High School and Freshman Center buildings renovations and additions (replaces Series 2007 2008 2008A)	6,012,500	12/1/2016	12/30/2029
Northwest Allen School Building Corporation	Series 2014; Construction of new elementary school building; Refunding of 94 96 97 98 99 Bond issues (replaces Series 2005)	<u>4,366,500</u>	11/25/2014	12/30/2026
Total of annual lease payments		<u>\$ 13,278,000</u>		

NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF CAPITAL ASSETS  
June 30, 2017

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 3,437,914
Buildings	250,528,093
Machinery, equipment, and vehicles	<u>26,948,223</u>
Total capital assets	<u>\$ 280,914,230</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF THE NORTHWEST ALLEN COUNTY SCHOOLS, ALLEN COUNTY, INDIANA

**Report on Compliance for Each Major Federal Program**

We have audited the Northwest Allen County Schools' (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2015 to June 30, 2017. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2015 to June 30, 2017.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2017-003. Our opinion on each major federal program is not modified with respect to these matters.

The School Corporation's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control over Compliance**

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.


A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2017-002 and 2017-003, that we consider to be material weaknesses.

The School Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

March 19, 2018

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

NORTHWEST ALLEN COUNTY SCHOOLS  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2016 and 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16	Pass-Through To Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553	FY15-16	\$ -	\$ 77,370	\$ -	\$ -
			FY16-17	-	-	-	69,648
Total - School Breakfast Program				-	77,370	-	69,648
National School Lunch Program	Indiana Department of Education	10.555	FY15-16	-	781,150	-	-
			FY16-17	-	-	-	802,017
National School Lunch Program - Commodities			FY15-17	-	231,529	-	296,975
Total - National School Lunch Program				-	1,012,679	-	1,098,992
Total - Child Nutrition Cluster				-	1,090,049	-	1,168,640
Total - Department of Agriculture				-	1,090,049	-	1,168,640
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027	14214-054-PN01	-	180,315	-	-
			14215-125-PN01	-	252,118	-	34,144
			14216-125-PN01	-	521,128	-	548,163
			14217-125-PN01	-	-	-	901,102
Total - Special Education Grants to States				-	953,561	-	1,483,409
Special Education Preschool Grants	Indiana Department of Education	84.173	45715-155-PN01	-	14,034	-	-
			45716-125-PN01	-	13,690	-	14,426
			45717-125-PN01	-	-	-	22,935
Total - Special Education Preschool Grants				-	27,724	-	37,361
Total - Special Education Cluster (IDEA)				-	981,285	-	1,520,770

NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2016 and 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16	Pass-Through To Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010	15-225	-	186,374	-	-
			16-225	-	284,886	-	240,115
			17-225	-	-	-	261,989
Total - Title I Grants to Local Educational Agencies				-	471,260	-	502,104
English Language Acquisition State Grants	Indiana Department of Education	84.365	15-225	-	1,558	-	-
			16-225	-	14,111	-	-
			17-225	-	2,037	-	12,322
Total - English Language Acquisition State Grants				-	17,706	-	12,322
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367	15-225	-	49,571	-	-
			16-225	-	30,213	-	43,301
			17-225	-	-	-	41,307
Total - Supporting Effective Instruction State Grants				-	79,784	-	84,608
Total - Department of Education				-	1,550,035	-	2,119,804
Total federal awards expended				\$ -	\$ 2,640,084	\$ -	\$ 3,288,444

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

NORTHWEST ALLEN COUNTY SCHOOLS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2016 and 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I - Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
	Child Nutrition Cluster	Unmodified
	Special Education Cluster (IDEA)	Unmodified
84.010	Title I Grants to Local Educational Agencies	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

**Section II - Financial Statement Findings**

**FINDING 2017-001**

Subject: Preparation of the Schedule of Expenditures of Federal Awards  
Audit Findings: Material Weakness, Noncompliance

*Repeat Finding*

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2015-001.

NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Condition*

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA occurred.

*Context*

The SEFA contained the following errors: The Child Nutrition Cluster program was overstated in fiscal year 2016 due to a reporting error by \$2,065,689 and understated due to the omission of some commodities for fiscal year 2016 by \$951 and for fiscal year 2017 by \$27,000. The Special Education Cluster (IDEA) was understated in expenditures in fiscal year 2016 by \$145,833. Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

*Cause*

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

*Effect*

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

*Recommendation*

We recommended that the School Corporation's management establish controls related to the preparation of the SEFA.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***Section III - Federal Award Findings and Questioned Costs***

***FINDING 2017-002***

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Comparability  
Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Education Agencies  
CFDA Number: 84.010  
Federal Award Numbers and Years (or Other Identifying Numbers): 15-225, 16-225, 17-225  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Comparability  
Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2015-003.

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions - Comparability compliance requirement.

*Context*

There were no controls in place to ensure that the required Comparability reports were accurate. Reports were prepared and filed by the Title I Program Administrator with no other review, oversight or approval process, or any other compensating control. The lack of controls was a systematic problem, occurring throughout the audit period.

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

Management had not developed a system of internal controls that segregated key functions.

NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Effect*

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls related to the grant agreement and the compliance requirement listed above.

*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**FINDING 2017-003**

Subject: Title I Grants to Local Educational Agencies - Allowable Costs/Cost Principles  
Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Education Agencies  
CFDA Number: 84.010  
Federal Award Numbers and Years (or Other Identifying Numbers): 15-225, 16-225, 17-225  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Allowable Costs/Cost Principles  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2015-004.

*Condition*

Semi-Annual Certifications or other documentation of personnel expenses were not prepared for all employees who were paid solely from Title I funds. In addition, Time and Effort Reporting logs or other documentation of personnel expenses that were prepared for employees who were paid partially from Title I funds did not reflect the total activity for which the employee was compensated.

*Context*

The lack of Semi-Annual Certifications and Time and Effort Reporting logs or other documentation of personnel expenses preparation was systemic throughout the audit period.

NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.430(h)(8)(i) states in part:

"Standards for Documentation of Personnel Expenses (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; . . .
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

2 CFR 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed . . ."

Title I Fiscal Handbook 2015-2016, Basic Title I, Part A and D states: "Title I funded staff paid solely from Title I funds complete a Semi-Annual Certification twice a year. Employees who work on multiple activities must maintain a time and effort log at least once a month."

*Cause*

Management had not developed a system of internal controls that segregated key functions.

*Effect*

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the School Corporation.

*Questioned Costs*

There were no questioned costs identified.

NORTHWEST ALLEN COUNTY SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure that supporting documentation was maintained and made available for audit related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

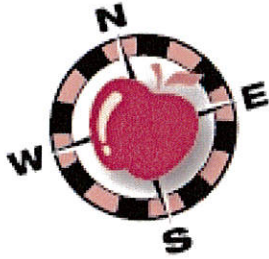
*Views of Responsible Officials*

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the School Corporation. The documents are presented as intended by the School Corporation.



# Northwest Allen County Schools

13119 Coldwater Road, Fort Wayne, Indiana 46845

Phone: (260) 637.3155

Fax: (260) 637.8355

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015-001**

Fiscal year in which the finding initially occurred: July 1, 2013 – June 30, 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: Bill Mallers, Business Manager and Julianne Striggle Treasurer

Contact Phone Number: 260-637-3155

Status of Audit Finding: Internal controls have been established to increase reliability of accurate financial records. The Food Service Director prepares federal expenditures from the Food Service Fund and submits them to the Treasurer. The Special Education Secretary reviews federal expenditures from the Special Education Grant with the Treasurer. The Treasurer prepares and submits the final Schedule of Expenditures of Federal Awards (SEFA) report.

### **FINDING 2015-002**

Fiscal year in which the finding initially occurred: July 1, 2013 – June 30, 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: Leeanne Koeneman, Food Service Director

Contact Phone Number: 260-637-8768

Status of Audit Finding: The cash management plan for the food service fund includes regular meetings between the Food Service Director and Business Manager. A cash management plan report is given to the School Board in July of each year, in preparation for staffing and supply decisions. The cash balance decreased to \$1,109,286 on 6/30/17.

### **FINDING 2015-003**

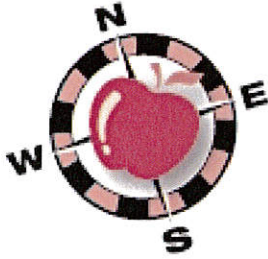
Fiscal year in which the finding initially occurred: July 1, 2013 – June 30, 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: Dr. Gloria Shamanoff, Assistant Superintendent, Title I Program Administrator

Contact Phone Number: 260-637-3155

Status of Audit Finding: The Title I Program Administrator will prepare the comparability reports. The reports will be reviewed with the Business Manager before submitting.



# Northwest Allen County Schools

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## **FINDING 2015-004**

Fiscal year in which the finding initially occurred: July 1, 2013 – June 30, 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: Dr. Gloria Shamanoff, Assistant Superintendent, Title I Program Administrator

Contact Phone Number: 260-637-3155

Status of Audit Finding: The Title I Program Administrator keeps Time and Effort and Semi-Annual Certifications per the requirements of the grant agreement.

## **FINDING 2015-005**

Fiscal year in which the finding initially occurred: July 1, 2013 – June 30, 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

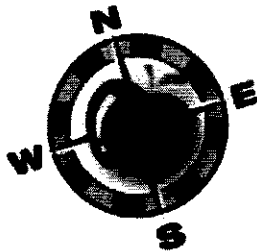
Contact Person Responsible for Corrective Action: Dr. Gloria Shamanoff, Assistant Superintendent, Title I Program Administrator

Contact Phone Number: 260-637-3155

Status of Audit Finding: Training has been provided to the Paraprofessional that is paid from Title I funds for compliance with the grant agreement and the Special Tests Provisions – Highly Qualified Teachers and Paraprofessionals requirement.

Bill Mallers  
Business Manager

Date



# Northwest Allen County Schools

13119 Coldwater Road, Fort Wayne, Indiana 46845

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March 7, 2018

## CORRECTIVE ACTION PLAN

### Finding 2017-001


Contact Person Responsible for Corrective Action: Julianne Striggle, Treasurer and Bill Mallers, Business Manager  
260-637-3155


Federal Agency: Department of Education  
Federal Program(s): Child Nutrition Cluster

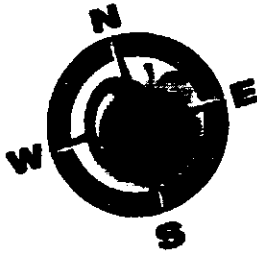
CFDA Number: None  
Federal Award Year: FY 2015-16  
Pass-through Entity: Indiana Department of Education

### Corrective Action:

Northwest Allen County Schools will make every reasonable effort to comply with Finding 2017-001. A system of internal controls will be established to assure the reliability of financial records and to ensure accurate reporting of federal awards by June 30, 2018.

  
\_\_\_\_\_  
Christopher A. Himsel  
Superintendent

  
\_\_\_\_\_  
Bill Mallers  
Business Manager



# Northwest Allen County Schools

13119 Coldwater Road, Fort Wayne, Indiana 46845

Phone: (260) 637.3155

Fax: (260) 637.8355

March 7, 2018

## CORRECTIVE ACTION PLAN

### Finding 2017-002


Contact Person Responsible for Corrective Action: Dr. Gloria Shamanoff, Title I Program  
Administrator  
260-637-3155

Federal Agency: Department of Education  
Federal Program(s): Title I Grants to Local Educational Agencies

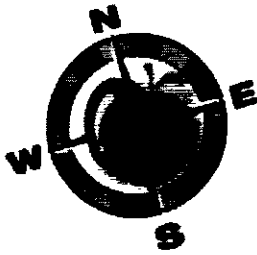
CFDA Number: 84.010  
Federal Award Year: FY 2015-16, FY 2016-17  
Pass-through Entity: Indiana Department of Education

### Corrective Action:

Northwest Allen County Schools will make every reasonable effort to comply with Finding 2017-002. A system of internal controls will be established including the segregation of duties to ensure compliance with the grant agreement and special tests and provisions – comparability requirements by June 30, 2018.

  
\_\_\_\_\_  
Christopher A. Himsel  
Superintendent

  
\_\_\_\_\_  
Bill Mallers  
Business Manager



# Northwest Allen County Schools

13119 Coldwater Road, Fort Wayne, Indiana 46845

Phone: (260) 637.3155

Fax: (260) 637.8355

March 7, 2018

## CORRECTIVE ACTION PLAN

### Finding 2017-003


Contact Person Responsible for Corrective Action: Dr. Gloria Shamanoff, Title I Program Administrator  
260-637-3155

Federal Agency: Department of Education  
Federal Program(s): Title I Grants to Local Educational Agencies

CFDA Number: 84.010  
Federal Award Year: FY 2015-16, FY 2016-17  
Pass-through Entity: Indiana Department of Education

### Corrective Action:

Northwest Allen County Schools will make every reasonable effort to comply with Finding 2017-003. A system of internal controls will be established including the segregation of duties to ensure compliance with the grant agreement, Time and Effort and Semi-Annual Certifications requirement by June 30, 2018.

  
\_\_\_\_\_  
Christopher A. Himsel  
Superintendent

  
\_\_\_\_\_  
Bill Mallers  
Business Manager

#### 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/>.