

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

FINANCIAL STATEMENT AUDIT REPORT  
OF

NEW ALBANY-FLOYD COUNTY CONSOLIDATED  
SCHOOL CORPORATION  
FLOYD COUNTY, INDIANA

July 1, 2018 to June 30, 2020



**FILED**  
05/17/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Chris Street	07-01-18 to 06-30-21
Superintendent of Schools	Dr. Bradley J. Snyder	07-01-18 to 06-30-21
President of the School Board	Jenny Higbie Elizabeth Galligan Elaine Murphy	07-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 06-30-21



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE NEW ALBANY-FLOYD COUNTY CONSOLIDATED  
SCHOOL CORPORATION, FLOYD COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the New Albany-Floyd County Consolidated School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2018 to June 30, 2020, 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 the 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, 2018 to June 30, 2020.

***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, 2018 to June 30, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*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.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated May 11, 2021, 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

May 11, 2021

## 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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NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCESE (USES), AND CASH AND  
 INVESTMENT BALAMNCES - REGULATORY BASIS  
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
General	\$ 7,144,352	\$ 39,978,323	\$ 37,117,646	\$ (10,005,029)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	40,024,776	35,300,278	3,377,393	8,101,891	81,766,830	71,522,916	(8,696,141)	9,649,664
Debt Service	7,076,116	10,416,370	10,566,000	(193,679)	6,732,807	10,561,648	10,687,500	(168,617)	6,438,338
Referendum Debt Exempt Capital Operations	1,063,932	7,284,851	6,740,500	-	1,608,283	6,549,556	6,612,000	-	1,545,839
Capital Projects	7,637,654	5,524,363	3,777,382	(9,384,635)	-	-	-	-	17,821,096
School Transportation	2,414,877	3,217,377	3,299,398	(2,332,856)	-	-	-	-	-
School Bus Replacement	90,835	634,611	-	(725,446)	-	-	-	-	-
Local Rainy Day	5,393,167	-	312,468	500,000	5,580,699	-	1,683,048	1,500,000	5,397,651
Post-Retirement/Severance Future Benefits	2,395,967	-	415,412	990,000	2,970,555	-	609,981	500,000	2,860,574
Referendum Projects	12,807,879	68,687	3,700,207	-	9,176,359	29,064	4,854,883	(3,000,000)	1,350,540
Green Valley Soccer	-	-	-	-	-	-	2,817,747	3,000,000	182,253
School Lunch	1,972,994	5,798,827	5,831,962	-	1,939,859	5,017,786	5,170,030	-	1,787,615
Curricular Materials Rental	924,245	1,437,157	1,122,881	194,066	1,432,587	1,387,823	2,242,165	232,254	810,499
Self-Insurance	252,000	-	-	-	252,000	-	-	-	252,000
Joint Operations - Area Vocational Education	379,947	5,716,658	4,718,198	273,890	1,652,297	6,119,604	4,765,176	200,382	3,207,107
Prosser Capital & Equip	2,643,104	-	1,870,558	-	772,546	-	36,219	-	736,327
Duke Energy Reading 2019	-	10,000	-	-	10,000	-	-	(10,000)	-
School Library Printed Material	66,147	14,443	-	-	80,590	-	-	(80,590)	-
Safe Haven 2017	14,850	9,150	24,000	-	-	-	-	-	-
Early Intervention Grant	(4,013)	10,680	6,667	-	-	-	-	-	-
Duke Energy	-	-	-	-	-	-	9,713	10,000	287
Donations Baptist Health	-	-	-	-	-	375	-	-	375
Donations Students	567	1,233	1,237	-	563	200	500	-	263
Excel Awards	-	-	-	-	-	1,000	-	-	1,000
Duke Energy Remedial - 2017	709	-	709	-	-	-	-	-	-
Ed Foundation Aug Gcp	-	25,191	23,233	-	1,958	24,992	25,538	-	1,412
WHAS Crusade 17/18	(62,098)	67,188	5,090	-	-	-	-	-	-
Ed Foundation Sept Gcp	-	24,935	19,147	-	5,788	25,201	29,454	-	1,535
Ed Foundation Oct Gcp	-	25,160	22,597	-	2,563	16,832	16,962	-	2,433
Ed Found Nov Cgp	-	3,980	3,462	-	518	12,062	8,994	-	3,586
Ed Found Dec Gcp	-	2,486	1,462	-	1,024	7,712	5,606	-	3,130
Ed Found 2019 Mar	-	8,000	2,796	-	5,204	8,000	1,882	60	11,382
Ed Found Jan Gcp	-	-	-	-	-	497	181	-	316
2018 Hci Mini Grant Floyd	-	2,418	1,940	-	478	-	-	-	478
Foundation Executive Dire	5,608	96,322	90,594	-	11,336	98,743	95,562	-	14,517
Energy Safe	-	-	-	-	-	-	-	110	110
Let's Get Moving Grant	-	500	500	-	-	-	-	-	-
Paxton Group Fund Donati	309	-	-	-	309	-	-	-	309
Instructional Support	-	-	-	-	-	3,280	1,009	(2,271)	-
Horseshoe Grant	-	-	-	-	-	-	453	453	-
Local Adult, Alternative, and Continuing Education	-	5,250	26,973	28,345	6,622	36,800	18,347	3,418	28,493
Hs Alt & Ext Learning	-	-	-	-	-	20,127	-	(20,127)	-
Extra-Curricular Activities	-	166,605	152,315	-	14,290	152,326	150,513	-	16,103
Extra Curricular Trips	-	23,700	14,696	-	9,004	23,752	9,296	-	23,460
Eca Donation Baptist Heal	-	-	-	-	-	375	-	-	375

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCESE (USES), AND CASH AND  
 INVESTMENT BALAMNCES - REGULATORY BASIS  
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
Cultural Arts	-	-	-	-	-	29,583	41,264	23,691	12,010
Welfare Activities	926	-	-	-	926	-	463	-	463
Our Place Sped	-	-	-	-	-	-	-	2,000	2,000
2019 Lilly Grant	-	-	-	-	-	-	217,415	217,415	-
2020 Lilly Grant	-	-	-	-	-	-	140,464	250,000	109,536
2021 Lilly Grant	-	-	-	-	-	-	-	190,000	190,000
School Bld Funds Cul Arts	-	-	-	-	-	-	1,853	1,853	-
Scholarships and Awards	62,136	10,374	8,500	-	64,010	386	-	-	64,396
Bulldog Scholar Awards	-	3,100	-	-	3,100	-	3,100	-	-
Scholarships & Awards 2019	-	34,250	32,250	-	2,000	32,300	31,800	-	2,500
Schlrshps/Awards Arts Cou	-	8,441	-	-	8,441	-	-	-	8,441
Paths To Quality Program	-	1,000	-	-	1,000	-	1,000	-	-
Early Intervention-Our PI	2,000	-	-	-	2,000	-	-	(2,000)	-
Indiana Governor's Council	(1,910)	2,957	3,318	-	(2,271)	-	-	2,271	-
Horseshoe Grant 2019	1,186	10,000	10,734	-	452	-	-	(452)	-
School Buildings	-	12,544	10,692	-	1,852	-	-	(1,852)	-
Tech Grant	-	7,740	7,740	-	-	-	-	-	-
Local Grants	22,144	70,665	69,116	-	23,693	-	-	(23,693)	-
Education Foundation Grant 2016	2,249	300	2,249	-	300	-	300	-	-
Education Foundation Grant 2017	1,172	-	1,172	-	-	-	-	-	-
Education Foundation Grant 2018	559	-	500	-	59	-	-	(59)	-
Formative Assessment	-	-	-	-	-	78,298	81,682	3,384	-
High Ability 17/18	17,181	-	17,181	-	-	-	-	-	-
Adult and Continuing Education	31,364	3,100	6,119	(28,345)	-	-	-	-	-
Medicaid Reimbursement	-	153,507	-	(153,507)	-	135,843	-	(135,843)	-
Secured Schools Safety Grant	-	-	-	-	-	-	17,333	-	(17,333)
Alternative Education Grant	-	-	-	-	-	-	12,359	100,717	88,358
Recreational Activities	-	44,445	40,931	-	3,514	-	3,514	-	-
Eig 2019-2020	-	-	-	-	-	44,223	39,197	-	5,026
Non-English Speaking Programs	30,106	(10,680)	19,426	-	-	-	-	-	-
Non-English Speaking Programs 18/19	-	66,000	26,262	-	39,738	-	39,078	(660)	-
Nesp 2019-2020	-	-	-	-	-	78,784	47,319	-	31,465
School Technology	30,939	13,570	-	-	44,509	-	-	(44,509)	-
Career and Technical Performance Grant	26,081	64,527	36,096	-	54,512	-	53,513	-	999
Performance Based Grant 2018	-	341,949	341,949	-	-	-	-	-	-
Performance Based Grant 2019	-	-	-	-	-	428,707	428,707	-	-
High Ability Students	-	73,731	64,389	-	9,342	78,540	80,967	-	6,915
State Connectivity Grant	-	-	-	-	-	14,777	2,060	44,509	57,226
Skill Up 2017/2018	(166,626)	179,811	34,849	-	(21,664)	-	-	21,664	-
Energy Safe	-	160	50	-	110	-	-	(110)	-
Conexus Stem Grant	-	932	932	-	-	-	-	-	-
Formative Assessment Grant	-	98,559	95,175	-	3,384	-	-	(3,384)	-
Project Lead the Way	-	2,450	-	-	2,450	-	-	-	2,450
Grant	-	-	-	-	-	61,013	39,349	(21,664)	-
2019 Lilly Endowment Grant	280,000	-	86,607	24,023	217,416	-	-	(217,416)	-
2020 Lilly Endowment Grant	250,000	-	-	-	250,000	-	-	(250,000)	-

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-18	Receipts	Disbursements		06-30-19	Receipts	Disbursements		
2021 Lilly Endowment Grant	190,000	-	-	-	190,000	-	-	(190,000)	-
2018 Lilly Endowment Grant	149,148	4,000	129,125	(24,023)	-	-	-	-	-
Title I 2017-2018	(210,048)	546,950	336,902	-	-	-	-	-	-
Title I 2018-2019	-	1,121,761	1,436,333	-	(314,572)	880,336	565,764	-	-
Title I 2019-2020	-	-	-	-	-	1,198,894	1,409,178	-	(210,284)
1003G SIG Year 1 SEJ	(8,436)	26,676	18,240	-	-	-	-	-	-
1003G Sig Year 2 2018-219	-	21,435	349,501	-	(328,066)	446,564	118,498	-	-
1003G SIG Year 1 GVAL	-	14,606	14,606	-	-	-	-	-	-
1003G Year 2 Grval	-	159,820	384,526	-	(224,706)	313,997	89,291	-	-
1003G Sig Y3 2018-19 Sej	-	-	-	-	-	269,212	300,510	-	(31,298)
1003G Sig Y3 18/19 Grval	-	-	-	-	-	282,180	325,809	-	(43,629)
School Improvement 2017-2018	(5,415)	62,640	57,225	-	-	-	-	-	-
Special Education 2018-2019	-	-	-	-	-	732,889	512,570	(220,319)	-
Spec Ed 2019-2020	-	-	-	-	-	1,666,251	2,315,696	(7,041)	(656,486)
Special Education 2017-2018	(302,236)	625,426	323,190	-	-	-	-	-	-
Spec Ed 2018-2019	-	2,208,962	2,436,322	-	(227,360)	-	-	227,360	-
Preschool 2017 - 2018	(5,114)	39,856	34,742	-	-	-	-	-	-
Preschool 2018-2019	-	95,179	104,751	-	(9,572)	26,413	16,841	-	-
Preschool 2019-2020	-	-	-	-	-	68,013	93,770	-	(25,757)
Title Iv	-	118,680	120,124	-	(1,444)	15,274	13,830	-	-
Title Iv 2019	-	-	-	-	-	35,713	35,713	-	-
CTE Summer Expansion	-	28,495	28,495	-	-	-	-	-	-
2019 Perkins Summer Expan	-	-	-	-	-	25,907	25,907	-	-
Perkins Assessment 19-20	-	-	-	-	-	14,012	14,012	-	-
Carl Perkins 2017 - 2018	(29,220)	135,174	105,954	-	-	-	-	-	-
Carl Perkins 2018-2019	-	292,573	399,587	-	(107,014)	314,503	207,489	-	-
Carl Perkins 2019-2020	-	-	-	-	-	468,939	501,570	-	(32,631)
Medicaid Reimbursement - Federal	383,749	314,927	235,171	-	463,505	275,304	167,414	11,021	582,416
21st Century 2017/2018 C7Y4	(29,961)	29,961	-	-	-	-	-	-	-
21st Century 2017/2018 C8Y1	(67,217)	67,217	-	-	-	-	-	-	-
21st Century 2018-19 C8/Y	(13,142)	111,079	131,045	-	(33,108)	58,255	23,888	(1,259)	-
21St Cclc C8/Y3	-	-	2,119	-	(2,119)	89,859	92,437	-	(4,697)
Title II, Part A, Supporting Effective Instruction	(69,655)	191,769	146,392	24,278	-	3,065	3,065	-	-
Improving Tr Quality 17-1	-	28,759	21,988	(7,440)	(669)	3,054	2,385	-	-
Title Iia Itq 2018-2020	-	98,414	138,151	(16,838)	(56,575)	201,089	145,279	-	(765)
Title Iia Itq 2019-2021	-	-	-	-	-	148,934	173,909	-	(24,975)
Title III, English Language Acquisition	(2,502)	24,724	26,224	4,002	-	-	-	-	-
Title Iii Ell 17-19	-	5,509	1,507	(4,002)	-	8,888	8,878	(10)	-
Title Iii Ell 2018	-	3,321	4,318	-	(997)	17,200	18,054	-	(1,851)
Cares Act	-	-	-	-	-	-	946,880	-	(946,880)
Prepaid Food	99,376	2,454,352	2,443,092	-	110,636	1,986,908	1,936,366	-	161,178
Payroll Withholdings	392,397	32,432,519	28,842,765	-	3,982,151	40,872,149	44,332,503	-	521,797
<b>Totals</b>	<b>\$ 53,280,379</b>	<b>\$ 175,946,567</b>	<b>\$ 167,752,818</b>	<b>\$ 445,739</b>	<b>\$ 61,919,867</b>	<b>\$ 185,771,896</b>	<b>\$ 196,372,965</b>	<b>\$ 680,859</b>	<b>\$ 51,999,657</b>

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

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

**E. Disbursements**

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

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

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

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

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

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

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

**F. Other Financing Sources and Uses**

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

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

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

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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 December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

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

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

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

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

*Financial Report*

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

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
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Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

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

**B. Teachers' Retirement Funds**

*Plan Descriptions*

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

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

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

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

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

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

*Financial Report*

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

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
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Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

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

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

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

*Additional Pension Plan*

The School Corporation also contributes to an additional pension plan unique to the School Corporation. Information regarding this plan may be obtained from the School Corporation.

**Note 7. Establishment of the Education Fund and Operations Fund**

State statute (IC 20-40-2-2) required the establishment of an Education fund to be used to pay expenses allocated to student instruction and learning. The balance in the School Corporation's General fund as of December 31, 2018, was required to be transferred to the Education fund on January 1, 2019 (IC 20-40-2-7).

In addition, an Operations fund was required to be established under state statute (IC 20-40-18-1). The fund may be used to carry out capital project plans; pay transportation costs attributable to the transportation of school children; carry out a school bus replacement plan; pay expenses that are allocated to overhead and operational expenditures; provide funds to an art association or a historical society; and establish, maintain, and equip a public playground. The Indiana Codes establishing the Capital Projects fund (IC 20-40-8-6); School Transportation (IC 20-40-6-4); School Bus Replacement (IC 20-40-7-5); Historical fund; Playground fund; and Art fund were repealed effective January 1, 2019. Guidance was provided by the Indiana Department of Education to transfer the balances remaining in these funds as of December 31, 2018, to the Operations fund.

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The Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, issued by the Indiana State Board of Accounts, includes the chart of accounts used by school corporations which coincides with the State Board of Education's determined categories in accordance with state statute (IC 20-42.5-3-7).

**Note 8. Negative Receipts and Disbursements**

The financial statement contains a receipt, which appears as a negative entry. This is a result of the correction of an error.

**Note 9. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2019 and 2020.

**Note 10. Holding Corporation**

The School Corporation has entered into capital leases with the New Albany-Floyd County 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 ending June 30, 2019 and 2020, totaled \$17,306,500 and \$17,299,500, respectively.

**Note 11. Other Postemployment Benefits**

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

#### 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.

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	General	Education	Debt Service	Referendum Debt Exempt Capital	Operations	Capital Projects	School Transportation	School Bus Replacement
Cash and investments - beginning	\$ 7,144,352	\$ -	\$ 7,076,116	\$ 1,063,932	\$ -	\$ 7,637,654	\$ 2,414,877	\$ 90,835
Receipts:								
Local sources	780,221	568,655	10,416,370	7,284,851	12,889,110	5,524,363	3,217,377	634,611
Intermediate sources	-	-	-	-	-	-	-	-
State sources	39,198,102	39,456,121	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	39,978,323	40,024,776	10,416,370	7,284,851	12,889,110	5,524,363	3,217,377	634,611
Disbursements:								
Instruction	24,324,600	26,831,847	-	-	-	-	-	-
Support services	12,363,209	7,906,510	-	-	12,243,262	2,628,490	3,299,398	-
Noninstructional services	429,837	561,421	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,150,616	1,148,892	-	-
Debt services	-	-	10,566,000	6,740,500	-	-	-	-
Nonprogrammed charges	-	500	-	-	-	-	-	-
Total disbursements	37,117,646	35,300,278	10,566,000	6,740,500	13,393,878	3,777,382	3,299,398	-
Excess (deficiency) of receipts over disbursements	2,860,677	4,724,498	(149,630)	544,351	(504,768)	1,746,981	(82,021)	634,611
Other financing sources (uses):								
Sale of capital assets	89,578	-	-	-	81,884	-	-	-
Transfers in	54,431	9,258,114	-	-	17,823,658	-	-	-
Transfers out	(10,149,038)	(5,880,721)	(193,679)	-	-	(9,384,635)	(2,332,856)	(725,446)
Total other financing sources (uses)	(10,005,029)	3,377,393	(193,679)	-	17,905,542	(9,384,635)	(2,332,856)	(725,446)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,144,352)	8,101,891	(343,309)	544,351	17,400,774	(7,637,654)	(2,414,877)	(90,835)
Cash and investments - ending	\$ -	\$ 8,101,891	\$ 6,732,807	\$ 1,608,283	\$ 17,400,774	\$ -	\$ -	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	Local Rainy Day	Post- Retirement/Severance Future Benefits	Referendum Projects	Green Valley Soccer	School Lunch	Curricular Materials Rental	Self-Insurance	Joint Operations - Area Vocational Education
Cash and investments - beginning	\$ 5,393,167	\$ 2,395,967	\$ 12,807,879	\$ -	\$ 1,972,994	\$ 924,245	\$ 252,000	\$ 379,947
Receipts:								
Local sources	-	-	68,687	-	2,616,108	1,059,681	-	5,716,658
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	62,167	377,476	-	-
Federal sources	-	-	-	-	3,118,742	-	-	-
Other receipts	-	-	-	-	1,810	-	-	-
Total receipts	-	-	68,687	-	5,798,827	1,437,157	-	5,716,658
Disbursements:								
Instruction	-	243,460	-	-	-	-	-	3,334,257
Support services	62,468	139,902	1,310,129	-	13,705	994,671	-	1,358,941
Noninstructional services	-	32,050	-	-	5,818,257	-	-	-
Facilities acquisition and construction	250,000	-	2,390,078	-	-	-	-	-
Debt services	-	-	-	-	-	128,210	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	25,000
Total disbursements	312,468	415,412	3,700,207	-	5,831,962	1,122,881	-	4,718,198
Excess (deficiency) of receipts over disbursements	(312,468)	(415,412)	(3,631,520)	-	(33,135)	314,276	-	998,460
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	387	-	273,890
Transfers in	500,000	990,000	-	-	-	193,679	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	500,000	990,000	-	-	-	194,066	-	273,890
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	187,532	574,588	(3,631,520)	-	(33,135)	508,342	-	1,272,350
Cash and investments - ending	\$ 5,580,699	\$ 2,970,555	\$ 9,176,359	\$ -	\$ 1,939,859	\$ 1,432,587	\$ 252,000	\$ 1,652,297

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	Prosser Capital & Equip	Duke Energy Reading 2019	School Library Printed Material	Safe Haven 2017	Early Intervention Grant	Duke Energy	Donations Baptist Health
Cash and investments - beginning	\$ 2,643,104	\$ -	\$ 66,147	\$ 14,850	\$ (4,013)	\$ -	\$ -
Receipts:							
Local sources	-	10,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	14,443	9,150	10,680	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	10,000	14,443	9,150	10,680	-	-
Disbursements:							
Instruction	-	-	-	-	6,667	-	-
Support services	-	-	-	24,000	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	1,870,558	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	1,870,558	-	-	24,000	6,667	-	-
Excess (deficiency) of receipts over disbursements	(1,870,558)	10,000	14,443	(14,850)	4,013	-	-
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	(1,870,558)	10,000	14,443	(14,850)	4,013	-	-
Cash and investments - ending	\$ 772,546	\$ 10,000	\$ 80,590	\$ -	\$ -	\$ -	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
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	Donations Students	Excel Awards	Duke Energy Remedial - 2017	Ed Foundation Aug Gcp	WHAS Crusade 17/18	Ed Foundation Sept Gcp	Ed Foundation Oct Gcp
Cash and investments - beginning	\$ 567	\$ -	\$ 709	\$ -	\$ (62,098)	\$ -	\$ -
Receipts:							
Local sources	1,233	-	-	25,191	67,188	24,935	25,160
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,233	-	-	25,191	67,188	24,935	25,160
Disbursements:							
Instruction	1,237	-	709	23,233	5,090	19,147	22,597
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	1,237	-	709	23,233	5,090	19,147	22,597
Excess (deficiency) of receipts over disbursements	(4)	-	(709)	1,958	62,098	5,788	2,563
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)	-	(709)	1,958	62,098	5,788	2,563
Cash and investments - ending	\$ 563	\$ -	\$ -	\$ 1,958	\$ -	\$ 5,788	\$ 2,563

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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 For the Year Ended June 30, 2019

	Ed Found Nov Cgp	Ed Found Dec Gcp	Ed Found 2019 Mar	Ed Found Jan Gcp	2018 Hci Mini Grant Floyd	Foundation Executive Dire	Energy Safe
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,608	\$ -
Receipts:							
Local sources	3,980	2,486	8,000	-	2,418	96,322	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>3,980</b>	<b>2,486</b>	<b>8,000</b>	<b>-</b>	<b>2,418</b>	<b>96,322</b>	<b>-</b>
Disbursements:							
Instruction	3,462	1,462	691	-	1,940	-	-
Support services	-	-	2,105	-	-	-	-
Noninstructional services	-	-	-	-	-	90,594	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,462</b>	<b>1,462</b>	<b>2,796</b>	<b>-</b>	<b>1,940</b>	<b>90,594</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	518	1,024	5,204	-	478	5,728	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	518	1,024	5,204	-	478	5,728	-
Cash and investments - ending	\$ 518	\$ 1,024	\$ 5,204	\$ -	\$ 478	\$ 11,336	\$ -

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	Let's Get Moving Grant	Paxton Group Fund Donati	Instructional Support	Horseshoe Grant	Local Adult, Alternative, and Continuing Education	Hs Alt & Ext Learning	Extra-Curricular Activities
Cash and investments - beginning	\$ -	\$ 309	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	500	-	-	-	5,250	-	166,605
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	500	-	-	-	5,250	-	166,605
Disbursements:							
Instruction	500	-	-	-	26,973	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	152,315
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	500	-	-	-	26,973	-	152,315
Excess (deficiency) of receipts over disbursements	-	-	-	-	(21,723)	-	14,290
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	28,345	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	28,345	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	6,622	-	14,290
Cash and investments - ending	\$ -	\$ 309	\$ -	\$ -	\$ 6,622	\$ -	\$ 14,290

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	Extra Curricular Trips	Eca Donation Baptist Heal	Cultural Arts	Welfare Activities	Our Place Sped	2019 Lilly Grant	2020 Lilly Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 926	\$ -	\$ -	\$ -
Receipts:							
Local sources	23,700	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	23,700	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	14,696	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	14,696	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	9,004	-	-	-	-	-	-
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	9,004	-	-	-	-	-	-
Cash and investments - ending	\$ 9,004	\$ -	\$ -	\$ 926	\$ -	\$ -	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	2021 Lilly Grant	School Bld Funds Cul Arts	Scholarships and Awards	Bulldog Scholar Awards	Scholarships & Awards 2019	Schlrshps/Awards Arts Cou	Paths To Quality Program
Cash and investments - beginning	\$ -	\$ -	\$ 62,136	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	10,374	3,100	34,250	8,441	1,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>10,374</b>	<b>3,100</b>	<b>34,250</b>	<b>8,441</b>	<b>1,000</b>
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	8,500	-	32,250	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>8,500</b>	<b>-</b>	<b>32,250</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	1,874	3,100	2,000	8,441	1,000
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,874	3,100	2,000	8,441	1,000
Cash and investments - ending	\$ -	\$ -	\$ 64,010	\$ 3,100	\$ 2,000	\$ 8,441	\$ 1,000

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	Early Intervention-Our PI	Indiana Governor's Council	Horseshoe Grant 2019	School Buildings	Tech Grant	Local Grants	Education Foundation Grant 2016
Cash and investments - beginning	\$ 2,000	\$ (1,910)	\$ 1,186	\$ -	\$ -	\$ 22,144	\$ 2,249
Receipts:							
Local sources	-	2,957	10,000	12,544	7,740	70,665	300
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	2,957	10,000	12,544	7,740	70,665	300
Disbursements:							
Instruction	-	3,318	10,734	10,692	7,740	69,116	2,249
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	3,318	10,734	10,692	7,740	69,116	2,249
Excess (deficiency) of receipts over disbursements	-	(361)	(734)	1,852	-	1,549	(1,949)
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	-	(361)	(734)	1,852	-	1,549	(1,949)
Cash and investments - ending	\$ 2,000	\$ (2,271)	\$ 452	\$ 1,852	\$ -	\$ 23,693	\$ 300

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	Education Foundation Grant 2017	Education Foundation Grant 2018	Formative Assessment	High Ability 17/18	Adult and Continuing Education	Medicaid Reimbursement	Secured Schools Safety Grant
Cash and investments - beginning	\$ 1,172	\$ 559	\$ -	\$ 17,181	\$ 31,364	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	3,100	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	153,507	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	3,100	153,507	-
Disbursements:							
Instruction	1,172	500	-	17,181	6,119	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	1,172	500	-	17,181	6,119	-	-
Excess (deficiency) of receipts over disbursements	(1,172)	(500)	-	(17,181)	(3,019)	153,507	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(28,345)	(153,507)	-
Total other financing sources (uses)	-	-	-	-	(28,345)	(153,507)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,172)	(500)	-	(17,181)	(31,364)	-	-
Cash and investments - ending	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	Alternative Education Grant	Recreational Activities	Eig 2019-2020	Non-English Speaking Programs	Non-English Speaking Programs 18/19	Nesp 2019-2020	School Technology
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 30,106	\$ -	\$ -	\$ 30,939
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	13,570
State sources	-	44,445	-	(10,680)	66,000	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	44,445	-	(10,680)	66,000	-	13,570
Disbursements:							
Instruction	-	40,931	-	15,623	26,262	-	-
Support services	-	-	-	3,803	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	40,931	-	19,426	26,262	-	-
Excess (deficiency) of receipts over disbursements	-	3,514	-	(30,106)	39,738	-	13,570
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	-	3,514	-	(30,106)	39,738	-	13,570
Cash and investments - ending	\$ -	\$ 3,514	\$ -	\$ -	\$ 39,738	\$ -	\$ 44,509

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	Career and Technical Performance Grant	Performance Based Grant 2018	Performance Based Grant 2019	High Ability Students	State Connectivity Grant	Skill Up 2017/2018	Energy Safe
Cash and investments - beginning	\$ 26,081	\$ -	\$ -	\$ -	\$ -	\$ (166,626)	\$ -
Receipts:							
Local sources	-	-	-	-	-	179,811	160
Intermediate sources	-	-	-	-	-	-	-
State sources	64,527	341,949	-	73,731	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	64,527	341,949	-	73,731	-	179,811	160
Disbursements:							
Instruction	36,096	341,949	-	64,389	-	34,849	50
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	36,096	341,949	-	64,389	-	34,849	50
Excess (deficiency) of receipts over disbursements	28,431	-	-	9,342	-	144,962	110
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	28,431	-	-	9,342	-	144,962	110
Cash and investments - ending	\$ 54,512	\$ -	\$ -	\$ 9,342	\$ -	\$ (21,664)	\$ 110

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	Conexus Stem Grant	Formative Assessment Grant	Project Lead the Way	Grant	2019 Lilly Endowment Grant	2020 Lilly Endowment Grant	2021 Lilly Endowment Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 280,000	\$ 250,000	\$ 190,000
Receipts:							
Local sources	932	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	98,559	2,450	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	932	98,559	2,450	-	-	-	-
Disbursements:							
Instruction	932	95,175	-	-	-	-	-
Support services	-	-	-	-	86,607	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	932	95,175	-	-	86,607	-	-
Excess (deficiency) of receipts over disbursements	-	3,384	2,450	-	(86,607)	-	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	24,023	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	24,023	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,384	2,450	-	(62,584)	-	-
Cash and investments - ending	\$ -	\$ 3,384	\$ 2,450	\$ -	\$ 217,416	\$ 250,000	\$ 190,000

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	2018 Lilly				1003G SIG Year	1003G Sig Year	1003G SIG Year
	Endowment Grant	Title I 2017-2018	Title I 2018-2019	Title I 2019-2020	1 SEJ	2 2018-219	1 GVAL
Cash and investments - beginning	\$ 149,148	\$ (210,048)	\$ -	\$ -	\$ (8,436)	\$ -	\$ -
Receipts:							
Local sources	4,000	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	546,950	1,121,761	-	26,676	21,435	14,606
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>4,000</b>	<b>546,950</b>	<b>1,121,761</b>	<b>-</b>	<b>26,676</b>	<b>21,435</b>	<b>14,606</b>
Disbursements:							
Instruction	-	175,003	584,548	-	11,599	159,666	8,000
Support services	129,125	157,927	807,141	-	6,000	181,547	6,606
Noninstructional services	-	3,972	23,644	-	465	1,050	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	21,000	-	176	7,238	-
<b>Total disbursements</b>	<b>129,125</b>	<b>336,902</b>	<b>1,436,333</b>	<b>-</b>	<b>18,240</b>	<b>349,501</b>	<b>14,606</b>
Excess (deficiency) of receipts over disbursements	(125,125)	210,048	(314,572)	-	8,436	(328,066)	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	(24,023)	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(24,023)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(149,148)	210,048	(314,572)	-	8,436	(328,066)	-
Cash and investments - ending	\$ -	\$ -	\$ (314,572)	\$ -	\$ -	\$ (328,066)	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	1003G Year 2 Grval	1003G Sig Y3 2018-19 Sej	1003G Sig Y3 18/19 Grval	School Improvement 2017-2018	Special Education 2018-2019	Spec Ed 2019- 2020	Special Education 2017- 2018
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (5,415)	\$ -	\$ -	\$ (302,236)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	159,820	-	-	62,640	-	-	625,426
Other receipts	-	-	-	-	-	-	-
Total receipts	159,820	-	-	62,640	-	-	625,426
Disbursements:							
Instruction	179,218	-	-	18,414	-	-	252,635
Support services	205,308	-	-	36,816	-	-	70,555
Noninstructional services	-	-	-	1,995	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	384,526	-	-	57,225	-	-	323,190
Excess (deficiency) of receipts over disbursements	(224,706)	-	-	5,415	-	-	302,236
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	(224,706)	-	-	5,415	-	-	302,236
Cash and investments - ending	\$ (224,706)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	Spec Ed 2018- 2019	Preschool 2017 - 2018	Preschool 2018- 2019	Preschool 2019- 2020	Title Iv	Title Iv 2019	CTE Summer Expansion
Cash and investments - beginning	\$ -	\$ (5,114)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	2,208,962	39,856	95,179	-	118,680	-	28,495
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>2,208,962</b>	<b>39,856</b>	<b>95,179</b>	<b>-</b>	<b>118,680</b>	<b>-</b>	<b>28,495</b>
Disbursements:							
Instruction	1,328,569	34,742	104,751	-	-	-	28,495
Support services	1,107,753	-	-	-	118,680	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	1,444	-	-
<b>Total disbursements</b>	<b>2,436,322</b>	<b>34,742</b>	<b>104,751</b>	<b>-</b>	<b>120,124</b>	<b>-</b>	<b>28,495</b>
Excess (deficiency) of receipts over disbursements	(227,360)	5,114	(9,572)	-	(1,444)	-	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(227,360)	5,114	(9,572)	-	(1,444)	-	-
Cash and investments - ending	\$ (227,360)	\$ -	\$ (9,572)	\$ -	\$ (1,444)	\$ -	\$ -

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	2019 Perkins Summer Expan	Perkins Assessment 19- 20	Carl Perkins 2017 - 2018	Carl Perkins 2018-2019	Carl Perkins 2019-2020	Medicaid Reimbursement - Federal	21st Century 2017/2018 C7Y4
Cash and investments - beginning	\$ -	\$ -	\$ (29,220)	\$ -	\$ -	\$ 383,749	\$ (29,961)
Receipts:							
Local sources	-	-	-	-	-	3,825	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	135,174	292,573	-	311,102	29,961
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	135,174	292,573	-	314,927	29,961
Disbursements:							
Instruction	-	-	96,066	367,395	-	1,853	-
Support services	-	-	9,888	32,192	-	233,318	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	105,954	399,587	-	235,171	-
Excess (deficiency) of receipts over disbursements	-	-	29,220	(107,014)	-	79,756	29,961
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	-	-	29,220	(107,014)	-	79,756	29,961
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (107,014)	\$ -	\$ 463,505	\$ -

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	21st Century 2017/2018 C8/Y1	21St Century 2018-19 C8/Y	21St Cclc C8/Y3	Title II, Part A, Supporting Effective Instruction	Improving Tr Quality 17-1	Title lia Itq 2018- 2020	Title lia Itq 2019- 2021
Cash and investments - beginning	\$ (67,217)	\$ (13,142)	\$ -	\$ (69,655)	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	67,217	111,079	-	191,769	28,759	98,414	-
Other receipts	-	-	-	-	-	-	-
Total receipts	67,217	111,079	-	191,769	28,759	98,414	-
Disbursements:							
Instruction	-	-	-	131,660	2,868	119,282	-
Support services	-	750	-	14,732	19,120	15,742	-
Noninstructional services	-	128,533	302	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,762	1,817	-	-	3,127	-
Total disbursements	-	131,045	2,119	146,392	21,988	138,151	-
Excess (deficiency) of receipts over disbursements	67,217	(19,966)	(2,119)	45,377	6,771	(39,737)	-
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	24,278	-	-	-
Transfers out	-	-	-	-	(7,440)	(16,838)	-
Total other financing sources (uses)	-	-	-	24,278	(7,440)	(16,838)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	67,217	(19,966)	(2,119)	69,655	(669)	(56,575)	-
Cash and investments - ending	\$ -	\$ (33,108)	\$ (2,119)	\$ -	\$ (669)	\$ (56,575)	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
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	Title III, English Language Acquisition	Title Iii EII 17-19	Title Iii EII 2018	Cares Act	Prepaid Food	Payroll Withholdings	Totals
Cash and investments - beginning	\$ (2,502)	\$ -	\$ -	\$ -	\$ 99,376	\$ 392,397	\$ 53,280,379
Receipts:							
Local sources	-	-	-	-	-	-	51,592,859
Intermediate sources	-	-	-	-	-	-	13,570
State sources	-	-	-	-	-	-	79,962,627
Federal sources	24,724	5,509	3,321	-	-	-	9,488,830
Other receipts	-	-	-	-	2,454,352	32,432,519	34,888,681
Total receipts	24,724	5,509	3,321	-	2,454,352	32,432,519	175,946,567
Disbursements:							
Instruction	9,459	174	3,987	-	-	-	59,251,333
Support services	16,062	1,333	-	-	-	-	45,607,795
Noninstructional services	-	-	-	-	-	-	7,259,131
Facilities acquisition and construction	-	-	-	-	-	-	6,810,144
Debt services	-	-	-	-	-	-	17,434,710
Nonprogrammed charges	703	-	331	-	2,443,092	28,842,765	31,389,705
Total disbursements	26,224	1,507	4,318	-	2,443,092	28,842,765	167,752,818
Excess (deficiency) of receipts over disbursements	(1,500)	4,002	(997)	-	11,260	3,589,754	8,193,749
Other financing sources (uses):							
Sale of capital assets	-	-	-	-	-	-	445,739
Transfers in	4,002	-	-	-	-	-	28,900,530
Transfers out	-	(4,002)	-	-	-	-	(28,900,530)
Total other financing sources (uses)	4,002	(4,002)	-	-	-	-	445,739
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,502	-	(997)	-	11,260	3,589,754	8,639,488
Cash and investments - ending	\$ -	\$ -	\$ (997)	\$ -	\$ 110,636	\$ 3,982,151	\$ 61,919,867

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	General	Education	Debt Service	Referendum Debt Exempt Capital	Operations	Capital Projects	School Transportation	School Bus Replacement
Cash and investments - beginning	\$ -	\$ 8,101,891	\$ 6,732,807	\$ 1,608,283	\$ 17,400,774	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	1,089,516	10,561,648	6,549,556	22,437,762	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	80,741,528	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	(64,214)	-	-	63,293	-	-	-
Total receipts	-	81,766,830	10,561,648	6,549,556	22,501,055	-	-	-
Disbursements:								
Instruction	-	53,472,729	-	-	-	-	-	-
Support services	-	17,182,917	-	-	26,724,770	-	-	-
Noninstructional services	-	867,270	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	2,592,277	-	-	-
Debt services	-	-	10,687,500	6,612,000	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	71,522,916	10,687,500	6,612,000	29,317,047	-	-	-
Excess (deficiency) of receipts over disbursements	-	10,243,914	(125,852)	(62,444)	(6,815,992)	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	331,177	-	-	-
Sale of capital assets	-	-	-	-	82,245	-	-	-
Transfers in	-	126,129	-	-	8,472,930	-	-	-
Transfers out	-	(8,822,270)	(168,617)	-	(1,650,038)	-	-	-
Total other financing sources (uses)	-	(8,696,141)	(168,617)	-	7,236,314	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,547,773	(294,469)	(62,444)	420,322	-	-	-
Cash and investments - ending	\$ -	\$ 9,649,664	\$ 6,438,338	\$ 1,545,839	\$ 17,821,096	\$ -	\$ -	\$ -

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	Local Rainy Day	Post- Retirement/Severance Future Benefits	Referendum Projects	Green Valley Soccer	School Lunch	Curricular Materials Rental	Self-Insurance	Joint Operations - Area Vocational Education
Cash and investments - beginning	\$ 5,580,699	\$ 2,970,555	\$ 9,176,359	\$ -	\$ 1,939,859	\$ 1,432,587	\$ 252,000	\$ 1,652,297
Receipts:								
Local sources	-	-	29,064	-	2,058,031	1,009,462	-	6,119,604
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	378,361	-	-
Federal sources	-	-	-	-	2,958,045	-	-	-
Other receipts	-	-	-	-	1,710	-	-	-
Total receipts	-	-	29,064	-	5,017,786	1,387,823	-	6,119,604
Disbursements:								
Instruction	-	430,925	-	-	-	-	-	3,216,902
Support services	-	161,363	634,146	-	10,479	2,242,165	-	1,548,274
Noninstructional services	-	17,693	-	-	5,159,551	-	-	-
Facilities acquisition and construction	1,683,048	-	4,220,737	2,817,747	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,683,048	609,981	4,854,883	2,817,747	5,170,030	2,242,165	-	4,765,176
Excess (deficiency) of receipts over disbursements	(1,683,048)	(609,981)	(4,825,819)	(2,817,747)	(152,244)	(854,342)	-	1,354,428
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	63,637	-	203,800
Transfers in	1,500,000	500,000	-	3,000,000	-	168,617	-	-
Transfers out	-	-	(3,000,000)	-	-	-	-	(3,418)
Total other financing sources (uses)	1,500,000	500,000	(3,000,000)	3,000,000	-	232,254	-	200,382
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(183,048)	(109,981)	(7,825,819)	182,253	(152,244)	(622,088)	-	1,554,810
Cash and investments - ending	\$ 5,397,651	\$ 2,860,574	\$ 1,350,540	\$ 182,253	\$ 1,787,615	\$ 810,499	\$ 252,000	\$ 3,207,107

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	Prosser Capital & Equip	Duke Energy Reading 2019	School Library Printed Material	Safe Haven 2017	Early Intervention Grant	Duke Energy	Donations Baptist Health
Cash and investments - beginning	\$ 772,546	\$ 10,000	\$ 80,590	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	375
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	375
Disbursements:							
Instruction	-	-	-	-	-	8,267	-
Support services	-	-	-	-	-	1,446	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	36,219	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	36,219	-	-	-	-	9,713	-
Excess (deficiency) of receipts over disbursements	(36,219)	-	-	-	-	(9,713)	375
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	10,000	-
Transfers out	-	(10,000)	(80,590)	-	-	-	-
Total other financing sources (uses)	-	(10,000)	(80,590)	-	-	10,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(36,219)	(10,000)	(80,590)	-	-	287	375
Cash and investments - ending	\$ 736,327	\$ -	\$ -	\$ -	\$ -	\$ 287	\$ 375

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	Donations Students	Excel Awards	Duke Energy Remedial - 2017	Ed Foundation Aug Gcp	WHAS Crusade 17/18	Ed Foundation Sept Gcp	Ed Foundation Oct Gcp
Cash and investments - beginning	\$ 563	\$ -	\$ -	\$ 1,958	\$ -	\$ 5,788	\$ 2,563
Receipts:							
Local sources	200	1,000	-	24,992	-	25,201	16,832
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	200	1,000	-	24,992	-	25,201	16,832
Disbursements:							
Instruction	500	-	-	24,572	-	27,663	14,874
Support services	-	-	-	966	-	1,791	2,088
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	500	-	-	25,538	-	29,454	16,962
Excess (deficiency) of receipts over disbursements	(300)	1,000	-	(546)	-	(4,253)	(130)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(300)	1,000	-	(546)	-	(4,253)	(130)
Cash and investments - ending	\$ 263	\$ 1,000	\$ -	\$ 1,412	\$ -	\$ 1,535	\$ 2,433

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	Ed Found Nov Cgp	Ed Found Dec Gcp	Ed Found 2019 Mar	Ed Found Jan Gcp	2018 Hci Mini Grant Floyd	Foundation Executive Dire	Energy Safe
Cash and investments - beginning	\$ 518	\$ 1,024	\$ 5,204	\$ -	\$ 478	\$ 11,336	\$ -
Receipts:							
Local sources	12,062	7,712	8,000	497	-	98,743	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	12,062	7,712	8,000	497	-	98,743	-
Disbursements:							
Instruction	7,476	5,094	1,537	181	-	-	-
Support services	1,518	512	345	-	-	-	-
Noninstructional services	-	-	-	-	-	95,562	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	8,994	5,606	1,882	181	-	95,562	-
Excess (deficiency) of receipts over disbursements	3,068	2,106	6,118	316	-	3,181	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	60	-	-	-	110
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	60	-	-	-	110
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,068	2,106	6,178	316	-	3,181	110
Cash and investments - ending	\$ 3,586	\$ 3,130	\$ 11,382	\$ 316	\$ 478	\$ 14,517	\$ 110

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	Let's Get Moving Grant	Paxton Group Fund Donati	Instructional Support	Horseshoe Grant	Local Adult, Alternative, and Continuing Education	Hs Alt & Ext Learning	Extra-Curricular Activities
Cash and investments - beginning	\$ -	\$ 309	\$ -	\$ -	\$ 6,622	\$ -	\$ 14,290
Receipts:							
Local sources	-	-	3,280	-	36,800	-	152,326
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	20,127	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	3,280	-	36,800	20,127	152,326
Disbursements:							
Instruction	-	-	1,009	51	18,347	-	-
Support services	-	-	-	402	-	-	-
Noninstructional services	-	-	-	-	-	-	150,513
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	1,009	453	18,347	-	150,513
Excess (deficiency) of receipts over disbursements	-	-	2,271	(453)	18,453	20,127	1,813
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	854	3,418	80,590	-
Transfers out	-	-	(2,271)	(401)	-	(100,717)	-
Total other financing sources (uses)	-	-	(2,271)	453	3,418	(20,127)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	21,871	-	1,813
Cash and investments - ending	\$ -	\$ 309	\$ -	\$ -	\$ 28,493	\$ -	\$ 16,103

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	Extra Curricular Trips	Eca Donation Baptist Heal	Cultural Arts	Welfare Activities	Our Place Sped	2019 Lilly Grant	2020 Lilly Grant
Cash and investments - beginning	\$ 9,004	\$ -	\$ -	\$ 926	\$ -	\$ -	\$ -
Receipts:							
Local sources	23,752	375	29,583	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	23,752	375	29,583	-	-	-	-
Disbursements:							
Instruction	-	-	41,264	463	-	-	-
Support services	-	-	-	-	-	217,415	140,464
Noninstructional services	9,296	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	9,296	-	41,264	463	-	217,415	140,464
Excess (deficiency) of receipts over disbursements	14,456	375	(11,681)	(463)	-	(217,415)	(140,464)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	37,838	-	4,000	217,415	250,000
Transfers out	-	-	(14,147)	-	(2,000)	-	-
Total other financing sources (uses)	-	-	23,691	-	2,000	217,415	250,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,456	375	12,010	(463)	2,000	-	109,536
Cash and investments - ending	\$ 23,460	\$ 375	\$ 12,010	\$ 463	\$ 2,000	\$ -	\$ 109,536

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	2021 Lilly Grant	School Bld Funds Cul Arts	Scholarships and Awards	Bulldog Scholar Awards	Scholarships & Awards 2019	Schlrshps/Awards Arts Cou	Paths To Quality Program
Cash and investments - beginning	\$ -	\$ -	\$ 64,010	\$ 3,100	\$ 2,000	\$ 8,441	\$ 1,000
Receipts:							
Local sources	-	-	386	-	32,300	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	386	-	32,300	-	-
Disbursements:							
Instruction	-	1,029	-	-	-	-	1,000
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	824	-	3,100	31,800	-	-
Total disbursements	-	1,853	-	3,100	31,800	-	1,000
Excess (deficiency) of receipts over disbursements	-	(1,853)	386	(3,100)	500	-	(1,000)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	190,000	2,676	-	-	-	-	-
Transfers out	-	(823)	-	-	-	-	-
Total other financing sources (uses)	190,000	1,853	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	190,000	-	386	(3,100)	500	-	(1,000)
Cash and investments - ending	\$ 190,000	\$ -	\$ 64,396	\$ -	\$ 2,500	\$ 8,441	\$ -

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	Early Intervention-Our PI	Indiana Governor's Council	Horseshoe Grant 2019	School Buildings	Tech Grant	Local Grants	Education Foundation Grant 2016
Cash and investments - beginning	\$ 2,000	\$ (2,271)	\$ 452	\$ 1,852	\$ -	\$ 23,693	\$ 300
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	300
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	300
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(300)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	2,271	-	-	-	-	-
Transfers out	(2,000)	-	(452)	(1,852)	-	(23,693)	-
Total other financing sources (uses)	(2,000)	2,271	(452)	(1,852)	-	(23,693)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,000)	2,271	(452)	(1,852)	-	(23,693)	(300)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Education Foundation Grant 2017	Education Foundation Grant 2018	Formative Assessment	High Ability 17/18	Adult and Continuing Education	Medicaid Reimbursement	Secured Schools Safety Grant
Cash and investments - beginning	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	78,298	-	-	135,843	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	78,298	-	-	135,843	-
Disbursements:							
Instruction	-	-	81,682	-	-	-	-
Support services	-	-	-	-	-	-	17,333
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	81,682	-	-	-	17,333
Excess (deficiency) of receipts over disbursements	-	-	(3,384)	-	-	135,843	(17,333)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	3,384	-	-	-	-
Transfers out	-	(59)	-	-	-	(135,843)	-
Total other financing sources (uses)	-	(59)	3,384	-	-	(135,843)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(59)	-	-	-	-	(17,333)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,333)

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Alternative Education Grant	Recreational Activities	Eig 2019-2020	Non-English Speaking Programs	Non-English Speaking Programs 18/19	Nesp 2019-2020	School Technology
Cash and investments - beginning	\$ -	\$ 3,514	\$ -	\$ -	\$ 39,738	\$ -	\$ 44,509
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	44,223	-	-	78,784	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	44,223	-	-	78,784	-
Disbursements:							
Instruction	12,359	3,514	38,647	-	23,712	33,054	-
Support services	-	-	550	-	-	12,076	-
Noninstructional services	-	-	-	-	-	2,189	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	15,366	-	-
Total disbursements	12,359	3,514	39,197	-	39,078	47,319	-
Excess (deficiency) of receipts over disbursements	(12,359)	(3,514)	5,026	-	(39,078)	31,465	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	100,717	-	-	-	-	-	-
Transfers out	-	-	-	-	(660)	-	(44,509)
Total other financing sources (uses)	100,717	-	-	-	(660)	-	(44,509)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	88,358	(3,514)	5,026	-	(39,738)	31,465	(44,509)
Cash and investments - ending	\$ 88,358	\$ -	\$ 5,026	\$ -	\$ -	\$ 31,465	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Career and Technical Performance Grant	Performance Based Grant 2018	Performance Based Grant 2019	High Ability Students	State Connectivity Grant	Skill Up 2017/2018	Energy Safe
Cash and investments - beginning	\$ 54,512	\$ -	\$ -	\$ 9,342	\$ -	\$ (21,664)	\$ 110
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	14,777	-	-
State sources	-	-	428,707	78,540	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	428,707	78,540	14,777	-	-
Disbursements:							
Instruction	53,513	-	428,707	80,768	-	-	-
Support services	-	-	-	-	2,060	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	199	-	-	-
Total disbursements	53,513	-	428,707	80,967	2,060	-	-
Excess (deficiency) of receipts over disbursements	(53,513)	-	-	(2,427)	12,717	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	44,509	21,664	-
Transfers out	-	-	-	-	-	-	(110)
Total other financing sources (uses)	-	-	-	-	44,509	21,664	(110)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(53,513)	-	-	(2,427)	57,226	21,664	(110)
Cash and investments - ending	\$ 999	\$ -	\$ -	\$ 6,915	\$ 57,226	\$ -	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Conexus Stem Grant	Formative Assessment Grant	Project Lead the Way	Grant	2019 Lilly Endowment Grant	2020 Lilly Endowment Grant	2021 Lilly Endowment Grant
Cash and investments - beginning	\$ -	\$ 3,384	\$ 2,450	\$ -	\$ 217,416	\$ 250,000	\$ 190,000
Receipts:							
Local sources	-	-	-	61,013	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	61,013	-	-	-
Disbursements:							
Instruction	-	-	-	39,349	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	39,349	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	21,664	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(3,384)	-	(21,664)	(217,416)	(250,000)	(190,000)
Total other financing sources (uses)	-	(3,384)	-	(21,664)	(217,416)	(250,000)	(190,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,384)	-	-	(217,416)	(250,000)	(190,000)
Cash and investments - ending	\$ -	\$ -	\$ 2,450	\$ -	\$ -	\$ -	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	2018 Lilly Endowment Grant	Title I 2017-2018	Title I 2018-2019	Title I 2019-2020	1003G SIG Year 1 SEJ	1003G Sig Year 2 2018-219	1003G SIG Year 1 GVAL
Cash and investments - beginning	\$ -	\$ -	\$ (314,572)	\$ -	\$ -	\$ (328,066)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	880,336	1,198,894	-	446,564	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	880,336	1,198,894	-	446,564	-
Disbursements:							
Instruction	-	-	327,455	578,899	-	49,491	-
Support services	-	-	231,241	807,921	-	66,295	-
Noninstructional services	-	-	7,068	22,358	-	2,712	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	565,764	1,409,178	-	118,498	-
Excess (deficiency) of receipts over disbursements	-	-	314,572	(210,284)	-	328,066	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	314,572	(210,284)	-	328,066	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (210,284)	\$ -	\$ -	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	1003G Year 2 Grval	1003G Sig Y3 2018-19 Sej	1003G Sig Y3 18/19 Grval	School Improvement 2017-2018	Special Education 2018- 2019	Spec Ed 2019- 2020	Special Education 2017- 2018
Cash and investments - beginning	\$ (224,706)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	313,997	269,212	282,180	-	732,889	1,666,251	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>313,997</b>	<b>269,212</b>	<b>282,180</b>	<b>-</b>	<b>732,889</b>	<b>1,666,251</b>	<b>-</b>
Disbursements:							
Instruction	36,988	118,967	79,091	-	281,751	1,261,226	-
Support services	51,303	146,823	217,814	-	230,819	1,017,716	-
Noninstructional services	1,000	1,324	-	-	-	36,754	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	33,396	28,904	-	-	-	-
<b>Total disbursements</b>	<b>89,291</b>	<b>300,510</b>	<b>325,809</b>	<b>-</b>	<b>512,570</b>	<b>2,315,696</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	224,706	(31,298)	(43,629)	-	220,319	(649,445)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	7,041	-	-
Transfers out	-	-	-	-	(227,360)	(7,041)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(220,319)</b>	<b>(7,041)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	224,706	(31,298)	(43,629)	-	-	(656,486)	-
Cash and investments - ending	\$ -	\$ (31,298)	\$ (43,629)	\$ -	\$ -	\$ (656,486)	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Spec Ed 2018- 2019	Preschool 2017 - 2018	Preschool 2018- 2019	Preschool 2019- 2020	Title Iv	Title Iv 2019	CTE Summer Expansion
Cash and investments - beginning	\$ (227,360)	\$ -	\$ (9,572)	\$ -	\$ (1,444)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	26,413	68,013	15,274	35,713	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	26,413	68,013	15,274	35,713	-
Disbursements:							
Instruction	-	-	16,698	92,444	9,678	8,411	-
Support services	-	-	-	-	4,152	27,302	-
Noninstructional services	-	-	-	1,326	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	143	-	-	-	-
Total disbursements	-	-	16,841	93,770	13,830	35,713	-
Excess (deficiency) of receipts over disbursements	-	-	9,572	(25,757)	1,444	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	227,360	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	227,360	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	227,360	-	9,572	(25,757)	1,444	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (25,757)	\$ -	\$ -	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	2019 Perkins Summer Expan	Perkins Assessment 19- 20	Carl Perkins 2017 - 2018	Carl Perkins 2018-2019	Carl Perkins 2019-2020	Medicaid Reimbursement - Federal	21st Century 2017/2018 C7Y4
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (107,014)	\$ -	\$ 463,505	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	25,907	14,012	-	314,503	468,939	275,304	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>25,907</b>	<b>14,012</b>	<b>-</b>	<b>314,503</b>	<b>468,939</b>	<b>275,304</b>	<b>-</b>
Disbursements:							
Instruction	25,907	14,012	-	202,193	352,096	17,658	-
Support services	-	-	-	5,296	145,779	149,756	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	3,695	-	-
<b>Total disbursements</b>	<b>25,907</b>	<b>14,012</b>	<b>-</b>	<b>207,489</b>	<b>501,570</b>	<b>167,414</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	-	107,014	(32,631)	107,890	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	11,021	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,021</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	107,014	(32,631)	118,911	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (32,631)	\$ 582,416	\$ -

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	21st Century 2017/2018 C8/Y1	21st Century 2018-19 C8/Y	21st Cclc C8/Y3	Title II, Part A, Supporting Effective Instruction	Improving Tr Quality 17-1	Title lia Itq 2018- 2020	Title lia Itq 2019- 2021
Cash and investments - beginning	\$ -	\$ (33,108)	\$ (2,119)	\$ -	\$ (669)	\$ (56,575)	\$ -
Receipts:							
Local sources	-	-	-	-	-	1,535	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	58,255	89,859	3,065	3,054	199,554	148,934
Other receipts	-	-	-	-	-	-	-
Total receipts	-	58,255	89,859	3,065	3,054	201,089	148,934
Disbursements:							
Instruction	-	-	-	3,065	-	115,670	167,090
Support services	-	-	-	-	2,075	29,609	6,819
Noninstructional services	-	23,888	92,437	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	310	-	-
Total disbursements	-	23,888	92,437	3,065	2,385	145,279	173,909
Excess (deficiency) of receipts over disbursements	-	34,367	(2,578)	-	669	55,810	(24,975)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	38	-	-	-	-	-
Transfers out	-	(1,297)	-	-	-	-	-
Total other financing sources (uses)	-	(1,259)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	33,108	(2,578)	-	669	55,810	(24,975)
Cash and investments - ending	\$ -	\$ -	\$ (4,697)	\$ -	\$ -	\$ (765)	\$ (24,975)

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2020

	Title III, English Language Acquisition		Title Iii EII 17-19	Title Iii EII 2018	Cares Act	Prepaid Food	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ -	\$ (997)	\$ -	\$ -	\$ 110,636	\$ 3,982,151	\$ 61,919,867
Receipts:								
Local sources	-	-	-	-	-	-	-	50,391,607
Intermediate sources	-	-	-	-	-	-	-	14,777
State sources	-	-	-	-	-	-	-	81,984,411
Federal sources	-	8,888	17,200	-	-	-	-	10,521,255
Other receipts	-	-	-	-	-	1,986,908	40,872,149	42,859,846
Total receipts	-	8,888	17,200	-	-	1,986,908	40,872,149	185,771,896
Disbursements:								
Instruction	-	948	12,251	946,880	-	-	-	62,788,357
Support services	-	7,930	5,803	-	-	-	-	52,057,533
Noninstructional services	-	-	-	-	-	-	-	6,490,941
Facilities acquisition and construction	-	-	-	-	-	-	-	11,350,028
Debt services	-	-	-	-	-	-	-	17,299,500
Nonprogrammed charges	-	-	-	-	-	1,936,366	44,332,503	46,386,606
Total disbursements	-	8,878	18,054	946,880	-	1,936,366	44,332,503	196,372,965
Excess (deficiency) of receipts over disbursements	-	10	(854)	(946,880)	-	50,542	(3,460,354)	(10,601,069)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	331,177
Sale of capital assets	-	-	-	-	-	-	-	349,682
Transfers in	-	-	-	-	-	-	-	14,982,642
Transfers out	-	(10)	-	-	-	-	-	(14,982,642)
Total other financing sources (uses)	-	(10)	-	-	-	-	-	680,859
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(854)	(946,880)	-	50,542	(3,460,354)	(9,920,210)
Cash and investments - ending	\$ -	\$ -	\$ (1,851)	\$ (946,880)	\$ -	\$ 161,178	\$ 521,797	\$ 51,999,657

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NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 521,795</u>	<u>\$ 1,996,581</u>

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
New Albany-Floyd County School Building Corporation	Phase II Middle Schools	\$ 5,716,000	5/26/2005	1/15/2027
New Albany-Floyd County School Building Corporation	Phase III FCHS	4,716,000	11/8/2007	7/15/2028
New Albany-Floyd County School Building Corporation	Referendum Amendment	253,000	6/30/2019	12/31/2036
New Albany-Floyd County School Building Corporation	Referendum	<u>6,612,500</u>	6/30/2018	12/31/2036
Total governmental activities		<u>17,297,500</u>		
Total of annual lease payments		<u>\$ 17,297,500</u>		

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2020

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

	Ending Balance
Governmental activities:	
Land	\$ 6,567,844
Buildings	431,267,832
Improvements other than buildings	21,499,679
Machinery, equipment, and vehicles	33,579,858
Construction in progress	<u>322,560</u>
Total governmental activities	<u>493,237,773</u>
Total capital assets	<u>\$ 493,237,773</u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.