

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NEW PRAIRIE UNITED SCHOOL CORPORATION

LAPORTE COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED

05/26/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	James G. Holifield	07-01-18 to 06-30-21
Superintendent of Schools	Dr. Paul White	07-01-18 to 06-30-21
President of the School Board	Richard Shail Phillip King	07-01-18 to 12-31-19 01-01-20 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the New Prairie United School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 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 13, 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 13, 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 PRAIRIE UNITED SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 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	\$ 4,928,823	\$ 9,885,109	\$ 9,749,081	\$ (5,064,851)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	9,964,487	9,137,000	3,519,568	4,347,055	20,654,339	17,610,282	(2,593,783)	4,797,329
Debt Service	624,806	623,933	764,680	55,980	540,039	2,832,978	2,835,863	2,167,250	2,704,404
Exempt Debt	3,797,132	3,428,232	4,161,870	-	3,063,494	1,172,926	2,119,313	(2,117,107)	-
Exempt Pension Debt	50,426	148,706	143,302	-	55,830	85,949	141,779	-	-
Referendum Debt Exempt Capital	860,990	1,938,055	1,755,375	-	1,043,670	2,031,723	2,321,875	-	753,518
Operations	-	3,465,207	4,388,764	4,232,110	3,308,553	5,410,634	8,992,753	2,353,494	2,079,928
Capital Projects	1,868,524	1,308,614	1,320,161	(1,856,977)	-	-	-	-	-
School Transportation	629,735	995,941	1,154,377	(471,299)	-	-	-	-	-
School Bus Replacement	424,651	191,445	272,664	(343,432)	-	-	-	-	-
Local Rainy Day	4,662,796	-	394,722	-	4,268,074	-	223,349	(160,497)	3,884,228
Construction	(108,806)	1,149,039	976,253	-	63,980	622,289	1,383,928	3,282,539	2,584,880
Construction/Technology	199,201	57,022	17,910	10,000	248,313	54,580	283,155	-	19,738
School Lunch	562,747	1,425,611	1,649,151	-	339,207	1,659,786	1,844,471	1,937	156,459
Curricular Materials Rental	(363,095)	485,918	570,864	-	(448,041)	471,896	381,070	83,421	(273,794)
Educational License Plates	600	225	-	-	825	206	-	-	1,031
Literacy Early Intervention Grant 2017-18	9,886	-	9,886	-	-	-	-	-	-
Literacy Intervention Grant 2018-19	-	11,350	10,083	-	1,267	-	1,267	-	-
Comprehensive Counseling	1,953	-	1,953	-	-	-	-	-	-
Wal Mart - Health Grant 2019	-	1,150	1,150	-	-	-	-	-	-
NP Education Foundation - HS Tutor	-	4,350	2,560	-	1,790	-	450	-	1,340
Unity Foundation - Mad Learn	-	1,350	1,299	-	51	-	-	-	51
NWI A/F School Network - ACT COOR	-	-	-	-	-	-	-	298	298
Arcelor Mittal - Hs Robotics	-	-	-	-	-	10,000	4,772	278	5,506
IRTF Grant - Olive	-	-	-	-	-	-	420	420	-
Alcoa/Arcelor Mit. - Ms Robotics	-	-	-	-	-	-	-	2,396	2,396
Olive PTO - Remediation	-	-	-	-	-	5,100	5,271	-	(171)
Laporte Co Farm Bureau - Rpe	-	-	-	-	-	-	-	201	201
Alcoa Grant - MS	-	-	-	-	-	-	-	325	325
Action For Kids - Olive	-	-	-	-	-	-	153	153	-
Kids For Caring - RPE	-	-	-	-	-	-	-	750	750
Misc. HS Donations	-	-	-	-	-	-	-	547	547
Confucius Chinese Teacher	-	-	-	-	-	20,000	23,557	-	(3,557)
Enrichment Activities	-	-	-	-	-	19,190	19,473	-	(283)
HS Misc. Grants/Donation	-	-	-	-	-	-	-	1,100	1,100
Unity Foundation Grant - Elem	-	-	-	-	-	-	112	112	-
Mentoring For Success - MS	-	-	-	-	-	-	527	1,830	1,303
HFL - Reunification Training	-	-	-	-	-	7,000	7,000	-	-
NP Activity Fund	-	-	50	-	(50)	-	-	-	(50)
HFL Empower Hour Grant 19-20	-	-	-	-	-	138,246	94,536	(1,500)	42,210
HFL Partners In Prevention 19-20	-	-	-	-	-	90,903	76,496	2,291	16,698

NEW PRAIRIE UNITED SCHOOL CORPORATION
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 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
Scholarships and Awards	1,990	-	-	-	1,990	-	-	-	1,990
Building Trades NPHS	243	-	-	-	243	-	243	-	-
NWI Afterschool Network	587	119	409	-	297	-	-	(297)	-
Unity Foundation Literacy 2018	5,800	-	5,800	-	-	-	-	-	-
Arcelor Mittal Grant	1,690	10,000	10,799	-	891	-	613	(278)	-
IRTF Grant - Olive	420	-	-	-	420	-	-	(420)	-
Alcoa Robotics FTC 2015	4,000	-	-	-	4,000	-	1,604	(2,396)	-
Robotics Donation	217	-	-	-	217	-	217	-	-
Duneland Health Grant	(4)	4	-	-	-	-	-	-	-
Teaching Garden	201	-	-	-	201	-	-	(201)	-
NPUSC Industrial Tech	48	-	-	-	48	-	-	(48)	-
Alcoa Grant	324	-	-	-	324	-	-	(324)	-
OTE Action For Healthy Kids	153	-	-	-	153	-	-	(153)	-
RPE Action for Healthy Kids	3	-	3	-	-	-	-	-	-
Kids For Caring	750	-	-	-	750	-	-	(750)	-
IN Assn. Principals - Mini Grant	-	250	250	-	-	-	-	-	-
Honeywell Hometown Grant	500	-	-	-	500	-	-	(500)	-
Confucious Class	7,860	10,000	10,998	-	6,862	(20,000)	(13,138)	-	-
2016 Summer School Enrichment	(8,290)	16,096	14,789	-	(6,983)	-	150	7,133	-
PVE/RPE	5	-	5	-	-	-	-	-	-
HS Misc. Grants/Donation	100	1,000	-	-	1,100	-	-	(1,100)	-
MS Misc. Grants/Donations	915	-	-	-	915	-	915	-	-
Unity Foundation Grant	112	-	-	-	112	-	-	(112)	-
Unity Grant MS	40	-	16	-	24	-	-	(24)	-
Mentoring For Success	2,091	1,500	1,128	-	2,463	-	656	(1,807)	-
WSBT I Love To Read	1	-	1	-	-	-	-	-	-
Formative Assessment Grant	173	-	-	-	173	36,277	36,277	-	173
Formative Assessment 2016/2017	316	-	-	-	316	-	-	-	316
Formative Assessment 2018/2019	-	35,118	35,118	-	-	-	-	-	-
LaPorte County Drug Free Grant	1,550	-	-	-	1,550	-	-	(1,550)	-
MS Lead and Seed	2,522	-	73	-	2,449	-	227	1,550	3,772
State Medicaid Reimbursement	109,185	51,230	-	-	160,415	69,804	-	-	230,219
Secured Schools Safety Grant	(30,000)	30,000	-	-	-	-	-	-	-
Secure School Safety Grant 17-18	(5,355)	-	29,999	-	(35,354)	-	-	-	(35,354)
Secure School Safety Grant 18-19	-	20,899	42,279	-	(21,380)	44,100	16,096	-	6,624
Secure School Safety Grant 19-20	-	-	-	-	-	57,279	72,141	-	(14,862)
Early Literacy Intervention 2019-2020	-	-	-	-	-	10,900	-	-	10,900
Non English Speaking	5	-	5	-	-	-	-	-	-
Non English Speaking Program	(1,346)	-	(1,346)	-	-	-	-	-	-
ELL Nesp 7/1/17 - 6/30/18	4,059	-	2,739	-	1,320	-	-	-	1,320
Connectivity School Technology	11,778	10,285	-	-	22,063	11,083	-	-	33,146
ELL NESP 7/1/18 - 6/30/19	-	14,700	14,078	-	622	-	622	-	-

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NESP Grant 19-20	-	-	-	-	-	16,232	10,143	-	6,089
Career and Technical Performance Grant	10,154	16,459	20,657	-	5,956	-	5,917	-	39
Performance Based Awards	3,010	-	-	-	3,010	-	-	-	3,010
Performance Based Award 15-16	(4)	4	-	-	-	-	-	-	-
Performance Based Awards 17-18	-	88,979	86,758	-	2,221	-	295	-	1,926
Teacher Appreciation Grant	-	-	-	-	-	110,002	110,066	-	(64)
High Ability Grant 2018-2019	-	38,714	37,127	-	1,587	39,404	23,535	-	17,456
Healthy From The Start	45,367	2,265	47,664	-	(32)	-	(32)	-	-
HFL - Empower Hour Grant 18-19	-	147,472	119,583	-	27,889	(25,455)	2,434	-	-
HFL Prevention Grant	-	12,000	9,709	-	2,291	-	-	(2,291)	-
HFL - Empower Hour Grant 19-20	-	-	-	-	-	-	1,500	1,500	-
High Ability Grant 2017-2018	13,740	-	13,740	-	-	-	-	-	-
PLTW Biomedical Science	(3)	3	-	-	-	-	-	-	-
Title I 2016- 2017	(113)	-	-	-	(113)	-	-	-	(113)
Title I 2017-2018	(105,733)	188,333	82,662	-	(62)	-	-	-	(62)
Title I 2018-2019	-	229,168	257,080	-	(27,912)	139,296	111,384	-	-
Title I 2019- 2020	-	-	-	-	-	228,107	281,542	-	(53,435)
Title IV 2019	-	27,429	27,429	-	-	401	401	-	-
Title IV 2019-2020	-	-	-	-	-	14,203	28,738	-	(14,535)
21st Century Learn CNT Title V	(24)	-	-	-	(24)	-	-	-	(24)
21st Century Learn CNT Title V 16-17	(3,747)	-	-	-	(3,747)	-	-	-	(3,747)
21St Cent Learn Title V 17-18	(32,182)	33,711	1,648	-	(119)	-	-	-	(119)
Title II-A 2019-2021	-	-	-	-	-	49,374	52,636	-	(3,262)
Title II A 2016-2018	(14,362)	39,318	24,975	-	(19)	-	-	-	(19)
Title II 2017-2019	(3,651)	61,406	57,755	-	-	9,528	9,528	-	-
Title II 2018-2020	-	49,382	53,508	-	(4,126)	21,949	17,823	-	-
Title III 2015-2017	471	-	-	-	471	-	-	-	471
Title III 8/31/17 - 9/30/19	(1,045)	5,546	4,500	-	1	976	985	-	(8)
Title III 2018-2019	-	5,891	6,086	-	(195)	272	77	-	-
Title III 2019-2021	-	-	-	-	-	3,853	4,362	-	(509)
School Nutrition Clearing	21,076	658,639	660,570	-	19,145	541,203	519,130	-	41,217
Clearing	-	-	-	-	-	2,171	2,171	-	-
School Lunch EFT From State	-	695,042	695,042	-	-	1,106,854	1,106,854	-	-
Payroll Deductions	(17,558)	5,579,116	5,493,839	-	67,719	5,817,196	5,922,794	-	(37,879)
Pro Card Clearing Account	(1,810)	232,009	230,199	-	-	177,121	177,121	-	-
Angel Fund Account	-	-	-	-	-	7,200	3,197	-	4,003
Totals	\$ 18,176,598	\$ 43,397,831	\$ 44,580,830	\$ 81,099	\$ 17,074,699	\$ 43,757,074	\$ 46,881,096	\$ 3,024,387	\$ 16,975,064

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

NEW PRAIRIE UNITED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

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

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

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

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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

E. Disbursements

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

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

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

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

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

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

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

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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:

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

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.

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement 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.

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

Financial Report

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

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

Contributions

The School Corporation contributes the employer's share to Teachers' 1996 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.

C. Additional Pension Plans

The School Corporation also contributes to additional pension plans unique to the School Corporation. This includes an annual 1 percent contribution to each certified employee's VEBA fund. Information regarding these plans may be obtained from the School Corporation.

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts and disbursements which appear as negative entries. This is a result of the School Corporation closing out old grant funds. This was corrected in the subsequent period.

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

Note 8. Cash Balance Deficits

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

The Curricular Materials Rental fund has perpetually maintained a negative balance for years. The cash balance deficit in the Payroll Deductions fund was due to the timing of funds going in and coming out.

The cash balance deficits in the Olive PTO - Remediation fund, Confucius Chinese Teacher fund, Enrichment Activities fund, NP Activity Fund, Teacher Appreciation Grant fund, and Healthy From The Start fund was due to the funds being overspent, which has been corrected in January 2021.

Note 9. Holding Corporation

The School Corporation has entered into capital leases with the New Prairie United School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during fiscal years 2018-2019 and 2019-2020 totaled \$4,474,500 and \$4,557,000, respectively.

Note 10. Other Postemployment Benefits

The School Corporation provides \$50,000 in term life insurance to eligible retirees until the age of 65. This benefit poses a liability to the School Corporation for this year and in future years. Information regarding the benefit can be obtained by contacting the School Corporation.

Note 11. 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.

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).

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.

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

	General	Education	Debt Service	Exempt Debt	Exempt Pension Debt	Referendum Debt Exempt Capital	Operations	Capital Projects
Cash and investments - beginning	\$ 4,928,823	\$ -	\$ 624,806	\$ 3,797,132	\$ 50,426	\$ 860,990	\$ -	\$ 1,868,524
Receipts:								
Local sources	16,873	147,563	623,933	3,428,232	148,706	1,377,055	3,455,126	1,304,169
Intermediate sources	26,535	14,175	-	-	-	-	-	-
State sources	9,833,959	9,825,042	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	561,000	-	-
Other receipts	7,742	(22,293)	-	-	-	-	10,081	4,445
Total receipts	9,885,109	9,964,487	623,933	3,428,232	148,706	1,938,055	3,465,207	1,308,614
Disbursements:								
Instruction	6,377,195	6,401,941	-	-	-	-	-	-
Support services	3,122,325	1,794,160	-	-	-	-	3,268,693	653,110
Noninstructional services	249,561	340,353	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	1,120,071	667,051
Debt services	-	-	764,680	4,161,870	143,302	1,755,375	-	-
Nonprogrammed charges	-	39,546	-	-	-	-	-	-
Interfund loans	-	561,000	-	-	-	-	-	-
Total disbursements	9,749,081	9,137,000	764,680	4,161,870	143,302	1,755,375	4,388,764	1,320,161
Excess (deficiency) of receipts over disbursements	136,028	827,487	(140,747)	(733,638)	5,404	182,680	(923,557)	(11,547)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	55,980	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	152	14,968
Transfers in	-	4,203,826	-	-	-	-	4,231,958	-
Transfers out	(5,064,851)	(684,258)	-	-	-	-	-	(1,871,945)
Total other financing sources (uses)	(5,064,851)	3,519,568	55,980	-	-	-	4,232,110	(1,856,977)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,928,823)	4,347,055	(84,767)	(733,638)	5,404	182,680	3,308,553	(1,868,524)
Cash and investments - ending	\$ -	\$ 4,347,055	\$ 540,039	\$ 3,063,494	\$ 55,830	\$ 1,043,670	\$ 3,308,553	\$ -

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

	School Transportation	School Bus Replacement	Local Rainy Day	Construction	Construction/T echnology	School Lunch	Curricular Materials Rental	Educational License Plates
Cash and investments - beginning	\$ 629,735	\$ 424,651	\$ 4,662,796	\$ (108,806)	\$ 199,201	\$ 562,747	\$ (363,095)	\$ 600
Receipts:								
Local sources	971,128	191,445	-	-	-	701,449	398,309	-
Intermediate sources	-	-	-	-	-	-	-	225
State sources	-	-	-	-	-	17,679	84,838	-
Federal sources	-	-	-	-	57,022	706,483	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	24,813	-	-	1,149,039	-	-	2,771	-
Total receipts	995,941	191,445	-	1,149,039	57,022	1,425,611	485,918	225
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	1,154,377	272,664	-	-	-	87	570,864	-
Noninstructional services	-	-	-	-	-	1,632,619	-	-
Facilities acquisition and construction	-	-	394,722	976,253	17,910	924	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	15,521	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	1,154,377	272,664	394,722	976,253	17,910	1,649,151	570,864	-
Excess (deficiency) of receipts over disbursements	(158,436)	(81,219)	(394,722)	172,786	39,112	(223,540)	(84,946)	225
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	10,000	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(471,299)	(343,432)	-	-	-	-	-	-
Total other financing sources (uses)	(471,299)	(343,432)	-	-	10,000	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(629,735)	(424,651)	(394,722)	172,786	49,112	(223,540)	(84,946)	225
Cash and investments - ending	\$ -	\$ -	\$ 4,268,074	\$ 63,980	\$ 248,313	\$ 339,207	\$ (448,041)	\$ 825

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

	Literacy Early Intervention Grant 2017-18	Literacy Intervention Grant 2018-19	Comprehensive Counseling	Wal Mart - Health Grant 2019	NP Education Foundation - HS Tutor	Unity Foundation - Mad Learn	NWI A/F School Network - ACT COOR	Arcelor Mittal - Hs Robotics
Cash and investments - beginning	\$ 9,886	\$ -	\$ 1,953	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	1,150	4,350	1,350	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	11,350	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	11,350	-	1,150	4,350	1,350	-	-
Disbursements:								
Instruction	9,374	-	-	-	2,560	1,299	-	-
Support services	512	10,083	1,953	1,150	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	9,886	10,083	1,953	1,150	2,560	1,299	-	-
Excess (deficiency) of receipts over disbursements	(9,886)	1,267	(1,953)	-	1,790	51	-	-
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	(9,886)	1,267	(1,953)	-	1,790	51	-	-
Cash and investments - ending	\$ -	\$ 1,267	\$ -	\$ -	\$ 1,790	\$ 51	\$ -	\$ -

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

	IRTF Grant - Olive	Alcoa/Arcelor Mit. - Ms Robotics	Olive PTO - Remediation	Laporte Co Farm Bureau - Rpe	Alcoa Grant - MS	Action For Kids - Olive	Kids For Caring - RPE	Misc. HS Donations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Confucius Chinese Teacher	Enrichment Activities	HS Misc. Grants/Donation	Unity Foundation Grant - Elem	Mentoring For Success - MS	HFL - Reunification Training	NP Activity Fund	HFL Empower Hour Grant 19-20
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	50	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	50	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(50)	-
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	-	-	-	-	-	-	(50)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50)	\$ -

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

	HFL Partners In Prevention 19-20	Scholarships and Awards	Building Trades NPHS	NWI Afterschool Network	Unity Foundation Literacy 2018	Arcelor Mittal Grant	IRTF Grant - Olive	Alcoa Robotics FTC 2015
Cash and investments - beginning	\$ -	\$ 1,990	\$ 243	\$ 587	\$ 5,800	\$ 1,690	\$ 420	\$ 4,000
Receipts:								
Local sources	-	-	-	119	-	10,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	119	-	10,000	-	-
Disbursements:								
Instruction	-	-	-	-	5,800	10,799	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	409	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	409	5,800	10,799	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(290)	(5,800)	(799)	-	-
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	-	-	-	(290)	(5,800)	(799)	-	-
Cash and investments - ending	\$ -	\$ 1,990	\$ 243	\$ 297	\$ -	\$ 891	\$ 420	\$ 4,000

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

	Robotics Donation	Duneland Health Grant	Teaching Garden	NPUSC Industrial Tech	Alcoa Grant	OTE Action For Healthy Kids	RPE Action for Healthy Kids	Kids For Caring
Cash and investments - beginning	\$ 217	\$ (4)	\$ 201	\$ 48	\$ 324	\$ 153	\$ 3	\$ 750
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	4	-	-	-	-	-	-
Total receipts	-	4	-	-	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	3	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	3	-
Excess (deficiency) of receipts over disbursements	-	4	-	-	-	-	(3)	-
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	-	4	-	-	-	-	(3)	-
Cash and investments - ending	\$ 217	\$ -	\$ 201	\$ 48	\$ 324	\$ 153	\$ -	\$ 750

NEW PRAIRIE UNITED SCHOOL CORPORATION
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	IN Assn. Principals - Mini Grant	Honeywell Hometown Grant	Confuscious Class	2016 Summer School Enrichment	PVE/RPE	HS Misc. Grants/Donation	MS Misc. Grants/Donations	Unity Foundation Grant
Cash and investments - beginning	\$ -	\$ 500	\$ 7,860	\$ (8,290)	\$ 5	\$ 100	\$ 915	\$ 112
Receipts:								
Local sources	250	-	10,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	16,096	-	1,000	-	-
Total receipts	250	-	10,000	16,096	-	1,000	-	-
Disbursements:								
Instruction	-	-	7,150	14,789	-	-	-	-
Support services	-	-	3,848	-	-	-	-	-
Noninstructional services	250	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	5	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	250	-	10,998	14,789	5	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(998)	1,307	(5)	1,000	-	-
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	-	-	(998)	1,307	(5)	1,000	-	-
Cash and investments - ending	\$ -	\$ 500	\$ 6,862	\$ (6,983)	\$ -	\$ 1,100	\$ 915	\$ 112

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	Unity Grant MS	Mentoring For Success	WSBT I Love To Read	Formative Assessment Grant	Formative Assessment 2016/2017	Formative Assessment 2018/2019	LaPorte County Drug Free Grant	MS Lead and Seed
Cash and investments - beginning	\$ 40	\$ 2,091	\$ 1	\$ 173	\$ 316	\$ -	\$ 1,550	\$ 2,522
Receipts:								
Local sources	-	1,500	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	35,118	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	1,500	-	-	-	35,118	-	-
Disbursements:								
Instruction	16	1,128	-	-	-	35,118	-	73
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	1	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	16	1,128	1	-	-	35,118	-	73
Excess (deficiency) of receipts over disbursements	(16)	372	(1)	-	-	-	-	(73)
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	(16)	372	(1)	-	-	-	-	(73)
Cash and investments - ending	\$ 24	\$ 2,463	\$ -	\$ 173	\$ 316	\$ -	\$ 1,550	\$ 2,449

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	State Medicaid Reimbursement	Secured Schools Safety Grant	Secure School Safety Grant 17-18	Secure School Safety Grant 18-19	Secure School Safety Grant 19-20	Early Literacy Intervention 2019- 2020	Non English Speaking	Non English Speaking Program
Cash and investments - beginning	\$ 109,185	\$ (30,000)	\$ (5,355)	\$ -	\$ -	\$ -	\$ 5	\$ (1,346)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	51,230	30,000	-	20,899	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	51,230	30,000	-	20,899	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	30,954	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	29,999	11,325	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	5	(1,346)
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	29,999	42,279	-	-	5	(1,346)
Excess (deficiency) of receipts over disbursements	51,230	30,000	(29,999)	(21,380)	-	-	(5)	1,346
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	51,230	30,000	(29,999)	(21,380)	-	-	(5)	1,346
Cash and investments - ending	\$ 160,415	\$ -	\$ (35,354)	\$ (21,380)	\$ -	\$ -	\$ -	\$ -

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	ELL Nesp 7/1/17 - 6/30/18	Connectivity School Technology	ELL NESP 7/1/18 - 6/30/19	NESP Grant 19- 20	Career and Technical Performance Grant	Performance Based Awards	Performance Based Award 15- 16	Performance Based Awards 17-18
Cash and investments - beginning	\$ 4,059	\$ 11,778	\$ -	\$ -	\$ 10,154	\$ 3,010	\$ (4)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	10,285	14,700	-	13,993	-	-	88,979
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	2,466	-	4	-
Total receipts	-	10,285	14,700	-	16,459	-	4	88,979
Disbursements:								
Instruction	2,739	-	14,078	-	20,657	-	-	86,758
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	2,739	-	14,078	-	20,657	-	-	86,758
Excess (deficiency) of receipts over disbursements	(2,739)	10,285	622	-	(4,198)	-	4	2,221
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	(2,739)	10,285	622	-	(4,198)	-	4	2,221
Cash and investments - ending	\$ 1,320	\$ 22,063	\$ 622	\$ -	\$ 5,956	\$ 3,010	\$ -	\$ 2,221

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	Teacher Appreciation Grant	High Ability Grant 2018-2019	Healthy From The Start	HFL - Empower Hour Grant 18-19	HFL Prevention Grant	HFL - Empower Hour Grant 19-20	High Ability Grant 2017-2018	PLTW Biomedical Science
Cash and investments - beginning	\$ -	\$ -	\$ 45,367	\$ -	\$ -	\$ -	\$ 13,740	\$ (3)
Receipts:								
Local sources	-	-	-	147,472	12,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	38,714	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	2,265	-	-	-	-	3
Total receipts	-	38,714	2,265	147,472	12,000	-	-	3
Disbursements:								
Instruction	-	37,127	41,382	107,853	-	-	9,240	-
Support services	-	-	3,887	326	9,709	-	4,500	-
Noninstructional services	-	-	2,395	11,404	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	37,127	47,664	119,583	9,709	-	13,740	-
Excess (deficiency) of receipts over disbursements	-	1,587	(45,399)	27,889	2,291	-	(13,740)	3
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	-	1,587	(45,399)	27,889	2,291	-	(13,740)	3
Cash and investments - ending	\$ -	\$ 1,587	\$ (32)	\$ 27,889	\$ 2,291	\$ -	\$ -	\$ -

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	Title I 2016- 2017	Title 1 2017- 2018	Title I 2018- 2019	Title I 2019- 2020	Title IV 2019	Title IV 2019- 2020	21st Century Learn CNT Title V	21st Century Learn CNT Title V 16-17
Cash and investments - beginning	\$ (113)	\$ (105,733)	\$ -	\$ -	\$ -	\$ -	\$ (24)	\$ (3,747)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	188,333	229,168	-	27,429	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	188,333	229,168	-	27,429	-	-	-
Disbursements:								
Instruction	-	80,177	242,331	-	-	-	-	-
Support services	-	2,485	13,182	-	27,429	-	-	-
Noninstructional services	-	-	1,567	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	82,662	257,080	-	27,429	-	-	-
Excess (deficiency) of receipts over disbursements	-	105,671	(27,912)	-	-	-	-	-
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	-	105,671	(27,912)	-	-	-	-	-
Cash and investments - ending	\$ (113)	\$ (62)	\$ (27,912)	\$ -	\$ -	\$ -	\$ (24)	\$ (3,747)

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	21St Cent Learn Title V 17-18	Title II-A 2019- 2021	Title II A 2016- 2018	Title II 2017- 2019	Title II 2018- 2020	Title III 2015- 2017	Title III 8/31/17 - 9/30/19	Title III 2018- 2019
Cash and investments - beginning	\$ (32,182)	\$ -	\$ (14,362)	\$ (3,651)	\$ -	\$ 471	\$ (1,045)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	33,711	-	39,318	61,406	49,382	-	4,471	5,891
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,075	-
Total receipts	33,711	-	39,318	61,406	49,382	-	5,546	5,891
Disbursements:								
Instruction	1,648	-	-	-	-	-	4,500	5,801
Support services	-	-	24,975	57,755	53,508	-	-	-
Noninstructional services	-	-	-	-	-	-	-	285
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	1,648	-	24,975	57,755	53,508	-	4,500	6,086
Excess (deficiency) of receipts over disbursements	32,063	-	14,343	3,651	(4,126)	-	1,046	(195)
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	32,063	-	14,343	3,651	(4,126)	-	1,046	(195)
Cash and investments - ending	\$ (119)	\$ -	\$ (19)	\$ -	\$ (4,126)	\$ 471	\$ 1	\$ (195)

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	Title III 2019- 2021	School Nutrition Clearing	Clearing	School Lunch EFT From State	Payroll Deductions	Pro Card Clearing Account	Angel Fund Account	Totals
Cash and investments - beginning	\$ -	\$ 21,076	\$ -	\$ -	\$ (17,558)	\$ (1,810)	\$ -	\$ 18,176,598
Receipts:								
Local sources	-	-	-	-	-	-	-	12,952,179
Intermediate sources	-	-	-	-	-	-	-	40,935
State sources	-	-	-	695,042	-	-	-	20,771,828
Federal sources	-	-	-	-	-	-	-	1,402,614
Interfund loans	-	-	-	-	-	-	-	561,000
Other receipts	-	658,639	-	-	5,579,116	232,009	-	7,669,275
Total receipts	-	658,639	-	695,042	5,579,116	232,009	-	43,397,831
Disbursements:								
Instruction	-	-	-	-	-	-	-	13,521,533
Support services	-	-	-	-	-	-	-	11,082,586
Noninstructional services	-	-	-	-	-	-	-	2,238,843
Facilities acquisition and construction	-	-	-	-	-	-	-	3,218,255
Debt services	-	-	-	-	-	-	-	6,825,227
Nonprogrammed charges	-	660,570	-	695,042	5,493,839	230,199	-	7,133,386
Interfund loans	-	-	-	-	-	-	-	561,000
Total disbursements	-	660,570	-	695,042	5,493,839	230,199	-	44,580,830
Excess (deficiency) of receipts over disbursements	-	(1,931)	-	-	85,277	1,810	-	(1,182,999)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	55,980
Sale of capital assets	-	-	-	-	-	-	-	25,120
Transfers in	-	-	-	-	-	-	-	8,435,784
Transfers out	-	-	-	-	-	-	-	(8,435,785)
Total other financing sources (uses)	-	-	-	-	-	-	-	81,099
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,931)	-	-	85,277	1,810	-	(1,101,900)
Cash and investments - ending	\$ -	\$ 19,145	\$ -	\$ -	\$ 67,719	\$ (0)	\$ -	\$ 17,074,699

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	General	Education	Debt Service	Exempt Debt	Exempt Pension Debt	Referendum Debt Exempt Capital	Operations	Capital Projects
Cash and investments - beginning	\$ -	\$ 4,347,055	\$ 540,039	\$ 3,063,494	\$ 55,830	\$ 1,043,670	\$ 3,308,553	\$ -
Receipts:								
Local sources	-	177,092	2,832,978	1,172,926	85,949	1,531,723	5,395,900	-
Intermediate sources	-	42,173	-	-	-	-	-	-
State sources	-	19,872,091	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	561,000	-	-	-	500,000	-	-
Other receipts	-	1,983	-	-	-	-	14,734	-
Total receipts	-	20,654,339	2,832,978	1,172,926	85,949	2,031,723	5,410,634	-
Disbursements:								
Instruction	-	12,969,967	-	-	-	-	-	-
Support services	-	3,580,081	-	-	-	-	6,999,488	-
Noninstructional services	-	560,234	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	1,951,167	-
Debt services	-	-	2,835,863	2,119,313	141,779	1,760,875	42,098	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	500,000	-	-	-	561,000	-	-
Total disbursements	-	17,610,282	2,835,863	2,119,313	141,779	2,321,875	8,992,753	-
Excess (deficiency) of receipts over disbursements	-	3,044,057	(2,885)	(946,387)	(55,830)	(290,152)	(3,582,119)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	133,564	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	8,284	-
Transfers in	-	188,666	2,117,107	-	-	-	2,533,876	-
Transfers out	-	(2,782,449)	(83,421)	(2,117,107)	-	-	(188,666)	-
Total other financing sources (uses)	-	(2,593,783)	2,167,250	(2,117,107)	-	-	2,353,494	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	450,274	2,164,365	(3,063,494)	(55,830)	(290,152)	(1,228,625)	-
Cash and investments - ending	\$ -	\$ 4,797,329	\$ 2,704,404	\$ -	\$ -	\$ 753,518	\$ 2,079,928	\$ -

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	School Transportation	School Bus Replacement	Local Rainy Day	Construction	Construction/T echnology	School Lunch	Curricular Materials Rental	Educational License Plates
Cash and investments - beginning	\$ -	\$ -	\$ 4,268,074	\$ 63,980	\$ 248,313	\$ 339,207	\$ (448,041)	\$ 825
Receipts:								
Local sources	-	-	-	-	-	549,667	382,953	-
Intermediate sources	-	-	-	-	-	-	-	206
State sources	-	-	-	-	-	17,982	86,223	-
Federal sources	-	-	-	-	54,580	1,090,854	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	622,289	-	1,283	2,720	-
Total receipts	-	-	-	622,289	54,580	1,659,786	471,896	206
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	381,070	-
Noninstructional services	-	-	-	-	-	1,844,471	-	-
Facilities acquisition and construction	-	-	223,349	1,383,928	283,155	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	223,349	1,383,928	283,155	1,844,471	381,070	-
Excess (deficiency) of receipts over disbursements	-	-	(223,349)	(761,639)	(228,575)	(184,685)	90,826	206
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	2,882,539	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	239,503	400,000	-	1,937	83,421	-
Transfers out	-	-	(400,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	(160,497)	3,282,539	-	1,937	83,421	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(383,846)	2,520,900	(228,575)	(182,748)	174,247	206
Cash and investments - ending	\$ -	\$ -	\$ 3,884,228	\$ 2,584,880	\$ 19,738	\$ 156,459	\$ (273,794)	\$ 1,031

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	Literacy Early Intervention Grant 2017-18	Literacy Intervention Grant 2018-19	Comprehensive Counseling	Wal Mart - Health Grant 2019	NP Education Foundation - HS Tutor	Unity Foundation - Mad Learn	NWI A/F School Network - ACT COOR	Arcelor Mittal - Hs Robotics
Cash and investments - beginning	\$ -	\$ 1,267	\$ -	\$ -	\$ 1,790	\$ 51	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	10,000
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	10,000
Disbursements:								
Instruction	-	-	-	-	450	-	-	4,772
Support services	-	1,267	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	1,267	-	-	450	-	-	4,772
Excess (deficiency) of receipts over disbursements	-	(1,267)	-	-	(450)	-	-	5,228
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	298	278
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	298	278
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,267)	-	-	(450)	-	298	5,506
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,340	\$ 51	\$ 298	\$ 5,506

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	IRTF Grant - Olive	Alcoa/Arcelor Mit. - Ms Robotics	Olive PTO - Remediation	Laporte Co Farm Bureau - Rpe	Alcoa Grant - MS	Action For Kids - Olive	Kids For Caring - RPE	Misc. HS Donations
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	5,100	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	5,100	-	-	-	-	-
Disbursements:								
Instruction	420	-	5,271	-	-	153	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	420	-	5,271	-	-	153	-	-
Excess (deficiency) of receipts over disbursements	(420)	-	(171)	-	-	(153)	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	420	2,396	-	201	325	153	750	547
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	420	2,396	-	201	325	153	750	547
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,396	(171)	201	325	-	750	547
Cash and investments - ending	\$ -	\$ 2,396	\$ (171)	\$ 201	\$ 325	\$ -	\$ 750	\$ 547

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	Confucius Chinese Teacher	Enrichment Activities	HS Misc. Grants/Donation	Unity Foundation Grant - Elem	Mentoring For Success - MS	HFL - Reunification Training	NP Activity Fund	HFL Empower Hour Grant 19-20
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50)	\$ -
Receipts:								
Local sources	20,000	-	-	-	-	7,000	-	138,246
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	19,190	-	-	-	-	-	-
Total receipts	20,000	19,190	-	-	-	7,000	-	138,246
Disbursements:								
Instruction	19,694	19,473	-	112	527	-	-	90,366
Support services	3,863	-	-	-	-	7,000	-	-
Noninstructional services	-	-	-	-	-	-	-	4,170
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	23,557	19,473	-	112	527	7,000	-	94,536
Excess (deficiency) of receipts over disbursements	(3,557)	(283)	-	(112)	(527)	-	-	43,710
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	1,100	112	1,830	-	-	2,291
Transfers out	-	-	-	-	-	-	-	(3,791)
Total other financing sources (uses)	-	-	1,100	112	1,830	-	-	(1,500)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,557)	(283)	1,100	-	1,303	-	-	42,210
Cash and investments - ending	\$ (3,557)	\$ (283)	\$ 1,100	\$ -	\$ 1,303	\$ -	\$ (50)	\$ 42,210

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	HFL Partners In Prevention 19-20	Scholarships and Awards	Building Trades NPHS	NWI Afterschool Network	Unity Foundation Literacy 2018	Arcelor Mittal Grant	IRTF Grant - Olive	Alcoa Robotics FTC 2015
Cash and investments - beginning	\$ -	\$ 1,990	\$ 243	\$ 297	\$ -	\$ 891	\$ 420	\$ 4,000
Receipts:								
Local sources	90,903	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>90,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Instruction	25,000	-	243	-	-	613	-	1,604
Support services	51,496	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>76,496</u>	<u>-</u>	<u>243</u>	<u>-</u>	<u>-</u>	<u>613</u>	<u>-</u>	<u>1,604</u>
Excess (deficiency) of receipts over disbursements	<u>14,407</u>	<u>-</u>	<u>(243)</u>	<u>-</u>	<u>-</u>	<u>(613)</u>	<u>-</u>	<u>(1,604)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	2,291	-	-	-	-	-	-	-
Transfers out	-	-	-	(297)	-	(278)	(420)	(2,396)
Total other financing sources (uses)	<u>2,291</u>	<u>-</u>	<u>-</u>	<u>(297)</u>	<u>-</u>	<u>(278)</u>	<u>(420)</u>	<u>(2,396)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>16,698</u>	<u>-</u>	<u>(243)</u>	<u>(297)</u>	<u>-</u>	<u>(891)</u>	<u>(420)</u>	<u>(4,000)</u>
Cash and investments - ending	<u>\$ 16,698</u>	<u>\$ 1,990</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	Robotics Donation	Duneland Health Grant	Teaching Garden	NPUSC Industrial Tech	Alcoa Grant	OTE Action For Healthy Kids	RPE Action for Healthy Kids	Kids For Caring
Cash and investments - beginning	\$ 217	\$ -	\$ 201	\$ 48	\$ 324	\$ 153	\$ -	\$ 750
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-
Disbursements:								
Instruction	217	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	217	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(217)	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(201)	(48)	(324)	(153)	-	(750)
Total other financing sources (uses)	-	-	(201)	(48)	(324)	(153)	-	(750)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(217)	-	(201)	(48)	(324)	(153)	-	(750)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	IN Assn. Principals - Mini Grant	Honeywell Hometown Grant	Confuscious Class	2016 Summer School Enrichment	PVE/RPE	HS Misc. Grants/Donation	MS Misc. Grants/Donations	Unity Foundation Grant
Cash and investments - beginning	\$ -	\$ 500	\$ 6,862	\$ (6,983)	\$ -	\$ 1,100	\$ 915	\$ 112
Receipts:								
Local sources	-	-	(20,000)	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	(20,000)	-	-	-	-	-
Disbursements:								
Instruction	-	-	(9,290)	150	-	-	915	-
Support services	-	-	(3,848)	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	(13,138)	150	-	-	915	-
Excess (deficiency) of receipts over disbursements	-	-	(6,862)	(150)	-	-	(915)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	7,133	-	-	-	-
Transfers out	-	(500)	-	-	-	(1,100)	-	(112)
Total other financing sources (uses)	-	(500)	-	7,133	-	(1,100)	-	(112)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(500)	(6,862)	6,983	-	(1,100)	(915)	(112)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Unity Grant MS	Mentoring For Success	WSBT I Love To Read	Formative Assessment Grant	Formative Assessment 2016/2017	Formative Assessment 2018/2019	LaPorte County Drug Free Grant	MS Lead and Seed
Cash and investments - beginning	\$ 24	\$ 2,463	\$ -	\$ 173	\$ 316	\$ -	\$ 1,550	\$ 2,449
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	36,277	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	36,277	-	-	-	-
Disbursements:								
Instruction	-	656	-	36,277	-	-	-	227
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	656	-	36,277	-	-	-	227
Excess (deficiency) of receipts over disbursements	-	(656)	-	-	-	-	-	(227)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	1,550
Transfers out	(24)	(1,807)	-	-	-	-	(1,550)	-
Total other financing sources (uses)	(24)	(1,807)	-	-	-	-	(1,550)	1,550
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(24)	(2,463)	-	-	-	-	(1,550)	1,323
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 173	\$ 316	\$ -	\$ -	\$ 3,772

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	State Medicaid Reimbursement	Secured Schools Safety Grant	Secure School Safety Grant 17-18	Secure School Safety Grant 18-19	Secure School Safety Grant 19-20	Early Literacy Intervention 2019- 2020	Non English Speaking	Non English Speaking Program
Cash and investments - beginning	\$ 160,415	\$ -	\$ (35,354)	\$ (21,380)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	69,804	-	-	44,100	57,279	10,900	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	69,804	-	-	44,100	57,279	10,900	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	72,141	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	16,096	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	16,096	72,141	-	-	-
Excess (deficiency) of receipts over disbursements	69,804	-	-	28,004	(14,862)	10,900	-	-
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	69,804	-	-	28,004	(14,862)	10,900	-	-
Cash and investments - ending	\$ 230,219	\$ -	\$ (35,354)	\$ 6,624	\$ (14,862)	\$ 10,900	\$ -	\$ -

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	ELL Nesp 7/1/17 - 6/30/18	Connectivity School Technology	ELL NESP 7/1/18 - 6/30/19	NESP Grant 19-20	Career and Technical Performance Grant	Performance Based Awards	Performance Based Award 15- 16	Performance Based Awards 17- 18
Cash and investments - beginning	\$ 1,320	\$ 22,063	\$ 622	\$ -	\$ 5,956	\$ 3,010	\$ -	\$ 2,221
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	11,083	-	16,232	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	11,083	-	16,232	-	-	-	-
Disbursements:								
Instruction	-	-	622	10,143	5,917	-	-	295
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	622	10,143	5,917	-	-	295
Excess (deficiency) of receipts over disbursements	-	11,083	(622)	6,089	(5,917)	-	-	(295)
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	-	11,083	(622)	6,089	(5,917)	-	-	(295)
Cash and investments - ending	\$ 1,320	\$ 33,146	\$ -	\$ 6,089	\$ 39	\$ 3,010	\$ -	\$ 1,926

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	Teacher Appreciation Grant	High Ability Grant 2018-2019	Healthy From The Start	HFL - Empower Hour Grant 18-19	HFL Prevention Grant	HFL - Empower Hour Grant 19-20	High Ability Grant 2017-2018	PLTW Biomedical Science
Cash and investments - beginning	\$ -	\$ 1,587	\$ (32)	\$ 27,889	\$ 2,291	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	(25,455)	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	110,002	39,404	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	110,002	39,404	-	(25,455)	-	-	-	-
Disbursements:								
Instruction	110,066	23,535	(32)	2,434	-	1,500	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	110,066	23,535	(32)	2,434	-	1,500	-	-
Excess (deficiency) of receipts over disbursements	(64)	15,869	32	(27,889)	-	(1,500)	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	1,500	-	-
Transfers out	-	-	-	-	(2,291)	-	-	-
Total other financing sources (uses)	-	-	-	-	(2,291)	1,500	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(64)	15,869	32	(27,889)	(2,291)	-	-	-
Cash and investments - ending	\$ (64)	\$ 17,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Title I 2016- 2017	Title I 2017- 2018	Title I 2018-2019	Title I 2019- 2020	Title IV 2019	Title IV 2019- 2020	21st Century Learn CNT Title V	21st Century Learn CNT Title V 16-17
Cash and investments - beginning	\$ (113)	\$ (62)	\$ (27,912)	\$ -	\$ -	\$ -	\$ (24)	\$ (3,747)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	139,296	228,107	401	14,203	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	139,296	228,107	401	14,203	-	-
Disbursements:								
Instruction	-	-	81,971	238,764	-	-	-	-
Support services	-	-	28,051	41,563	401	28,738	-	-
Noninstructional services	-	-	1,362	1,215	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	-	111,384	281,542	401	28,738	-	-
Excess (deficiency) of receipts over disbursements	-	-	27,912	(53,435)	-	(14,535)	-	-
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	-	-	27,912	(53,435)	-	(14,535)	-	-
Cash and investments - ending	\$ (113)	\$ (62)	\$ -	\$ (53,435)	\$ -	\$ (14,535)	\$ (24)	\$ (3,747)

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

	21St Cent Learn Title V 17-18	Title II-A 2019- 2021	Title II A 2016- 2018	Title II 2017- 2019	Title II 2018- 2020	Title III 2015- 2017	Title III 8/31/17 - 9/30/19	Title III 2018- 2019
Cash and investments - beginning	\$ (119)	\$ -	\$ (19)	\$ -	\$ (4,126)	\$ 471	\$ 1	\$ (195)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	49,374	-	9,528	21,949	-	976	272
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	49,374	-	9,528	21,949	-	976	272
Disbursements:								
Instruction	-	-	-	-	-	-	985	-
Support services	-	52,636	-	9,528	17,823	-	-	77
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	52,636	-	9,528	17,823	-	985	77
Excess (deficiency) of receipts over disbursements	-	(3,262)	-	-	4,126	-	(9)	195
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	-	(3,262)	-	-	4,126	-	(9)	195
Cash and investments - ending	\$ (119)	\$ (3,262)	\$ (19)	\$ -	\$ -	\$ 471	\$ (8)	\$ -

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

	Title III 2019- 2021	School Nutrition Clearing	Clearing	School Lunch EFT From State	Payroll Deductions	Pro Card Clearing Account	Angel Fund Account	Totals
Cash and investments - beginning	\$ -	\$ 19,145	\$ -	\$ -	\$ 67,719	\$ (0)	\$ -	\$ 17,074,699
Receipts:								
Local sources	-	-	-	-	-	-	-	12,354,982
Intermediate sources	-	-	-	-	-	-	-	42,379
State sources	-	-	-	1,106,854	-	-	-	21,478,231
Federal sources	3,853	-	-	-	-	-	-	1,613,393
Interfund loans	-	-	-	-	-	-	-	1,061,000
Other receipts	-	541,203	2,171	-	5,817,196	177,121	7,200	7,207,089
Total receipts	3,853	541,203	2,171	1,106,854	5,817,196	177,121	7,200	43,757,074
Disbursements:								
Instruction	3,873	-	-	-	-	-	-	13,647,890
Support services	-	-	-	-	-	-	-	11,271,375
Noninstructional services	489	-	-	-	-	-	-	2,411,941
Facilities acquisition and construction	-	-	-	-	-	-	-	3,857,695
Debt services	-	-	-	-	-	-	-	6,899,928
Nonprogrammed charges	-	519,130	2,171	1,106,854	5,922,794	177,121	3,197	7,731,267
Interfund loans	-	-	-	-	-	-	-	1,061,000
Total disbursements	4,362	519,130	2,171	1,106,854	5,922,794	177,121	3,197	46,881,096
Excess (deficiency) of receipts over disbursements	(509)	22,072	-	-	(105,598)	-	4,003	(3,124,022)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	3,016,103
Sale of capital assets	-	-	-	-	-	-	-	8,284
Transfers in	-	-	-	-	-	-	-	5,587,685
Transfers out	-	-	-	-	-	-	-	(5,587,685)
Total other financing sources (uses)	-	-	-	-	-	-	-	3,024,387
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(509)	22,072	-	-	(105,598)	-	4,003	(99,635)
Cash and investments - ending	\$ (509)	\$ 41,217	\$ -	\$ -	\$ (37,879)	\$ (0)	\$ 4,003	\$ 16,975,064

NEW PRAIRIE UNITED SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2020

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 941,603</u>	<u>\$ 5,731,722</u>

NEW PRAIRIE UNITED SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Adams Remco	Copier Lease	\$ 5,899	3/15/2019	3/15/2023
Wells Fargo	Holding Company 2016 Referendum	1,752,750	7/15/2016	1/15/2033
Wells Fargo	Holding Company 2015 Refunding	1,891,000	1/15/2016	7/15/2021
Wells Fargo	Holding Company 2015 New	320,000	1/15/2016	1/15/2026
Wells Fargo	Holding Company 2013 Refunding	<u>2,578,000</u>	6/1/2013	12/31/2023
Total governmental activities		<u>6,547,649</u>		
Total of annual lease payments		<u>\$ 6,547,649</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	ARRA of 2009 QSCB	\$ 860,000	\$ 192,645
General obligation bonds	Issued 2014	960,000	219,312
General obligation bonds	Pension Bond	-	-
Notes and loans payable	Energy Savings Project	<u>228,192</u>	<u>114,096</u>
Total governmental activities		<u>2,048,192</u>	<u>526,053</u>
Totals		<u>\$ 2,048,192</u>	<u>\$ 526,053</u>

NEW PRAIRIE UNITED 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	\$ 538,136
Infrastructure	1,768,353
Buildings	106,891,132
Improvements other than buildings	1,665,465
Machinery, equipment, and vehicles	7,853,942
Books and other	<u>275,000</u>
Total governmental activities	<u>118,992,028</u>
Total capital assets	<u>\$ 118,992,028</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/>.