

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

FINANCIAL STATEMENT AUDIT REPORT

OF

NORTHWEST ALLEN COUNTY SCHOOLS

ALLEN COUNTY, INDIANA

July 1, 2019 to June 30, 2021



FILED

06/17/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Julianne Striggle Patricia Hauser	07-01-19 to 06-11-20 06-12-20 to 06-30-22
Superintendent of Schools	Christopher A. Himsel	07-01-19 to 06-30-22
President of the School Board	Kent Somers Ron Felger	01-01-19 to 01-09-22 01-10-22 to 06-30-22



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the Northwest Allen County Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2019 to June 30, 2021, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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, 2019 to June 30, 2021.

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, 2019 to June 30, 2021, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 24, 2022, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 24, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

NORTHWEST ALLEN COUNTY SCHOOLS
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Education	\$ 6,797,214	\$ 50,055,407	\$ 45,159,475	\$ (4,957,848)	\$ 6,735,298	\$ 51,509,556	\$ 46,770,340	\$ (5,194,316)	\$ 6,280,198
Debt Service	5,920,583	13,532,075	14,283,716	33,476	5,202,418	15,054,577	14,379,370	-	5,877,625
Referendum - Exempt Capital	244,987	1,802,826	1,571,500	-	476,313	2,612,818	2,549,500	-	539,631
Operations	5,158,603	10,225,115	15,034,885	5,021,261	5,370,094	10,525,487	16,406,895	5,471,964	4,960,650
Local Rainy Day	1,097,430	-	-	-	1,097,430	-	-	-	1,097,430
Post-Retirement/ Severance Future Benefit	2,411,014	91,375	129,963	-	2,372,426	160,312	126,025	-	2,406,713
Construction - Series 2016 G.O. Bond	458,443	2,985	30,886	-	430,542	629	-	-	431,171
Construction - Bond Series 2018	2,340,934	-	2,340,934	-	-	-	-	-	-
Construction - Bond Series 2020	-	38,435	3,383,089	24,000,000	20,655,346	19,317	14,325,077	-	6,349,586
General Obligation Bond - 2019	-	16,007	814,565	2,564,700	1,766,142	1,454	1,159,305	-	608,291
General Obligation Bond - 2020	-	-	-	-	-	1,826	754,950	3,228,487	2,475,363
School Lunch	1,047,904	3,070,437	3,206,439	-	911,902	4,421,598	3,417,535	-	1,915,965
Curricular Materials Rental	1,435,410	1,167,707	1,589,363	-	1,013,754	1,308,875	1,349,522	-	973,107
Self Insurance	1,650,021	11,105,578	11,186,596	-	1,569,003	10,953,128	11,703,006	-	819,125
Nacs In/Out	-	-	-	-	-	9,430	9,430	-	-
Educational License Plates	23,156	488	-	-	23,644	731	-	-	24,375
Parkview Donation-Thiele	9,004	-	6,000	-	3,004	-	4	-	3,000
Special Needs Classroom - Mrs. Shoda	-	-	-	-	-	1,043	-	-	1,043
Parkview Donation - HC	446	-	446	-	-	-	-	-	-
Class Donation - PH Inactive	229	-	-	(229)	-	-	-	-	-
Parkview Donation - PH	213	-	213	-	-	-	-	-	-
Computer Repair	46,002	100,221	61,542	-	84,681	92,995	9,918	(167,758)	-
Poorman Donation - CHS Music	3,500	-	-	-	3,500	-	-	-	3,500
Iapss Donation Fbo Superintendent	1,500	-	464	-	1,036	-	-	-	1,036
Scholarship America - CHS	1,000	-	-	-	1,000	-	-	-	1,000
Moningi - Private Donor	1,000	1,000	2,000	-	-	1,000	-	-	1,000
Kinderkamp Summer Program - Eel River	3,562	-	3,335	-	227	3,500	1,166	-	2,561
Trelleborg Donation Imo J Oneal	87	-	87	-	-	-	-	-	-
Maple Lane Farms - Donation	1,000	-	-	-	1,000	-	1,000	-	-
Stein Family Donation	395	-	-	-	395	-	-	-	395
Aws Foundation - Special Education	-	2,500	59	-	2,441	-	-	-	2,441
Parkview Donation - HC	-	-	76	76	-	-	-	-	-
Region 8 Donation - Literacy	-	-	-	6,302	6,302	-	-	-	6,302
Stevenson Art	-	38	13	191	216	-	-	-	216
D McGinn Memorial Scholarship	-	-	425	425	-	-	-	-	-
Harcourt Donation - Ht	-	-	154	154	-	-	-	-	-
Gte Donation - CHS (1997)	-	-	233	361	128	-	-	-	128
LEF ITT Award - CHS	-	-	231	231	-	-	-	-	-
Roger's Farm Timber Donation	-	-	-	4,327	4,327	-	-	-	4,327
Poorman Farms Donation	-	-	-	5,404	5,404	-	-	-	5,404
Goble Donation - CHS (Sped)	-	-	-	833	833	-	-	-	833
Farm Bureau Donation - CHS	-	-	-	4,022	4,022	-	402	-	3,620
Terry Snyder Memorial Support	-	-	-	406	406	-	-	-	406
Lutheran Foundation Support	-	1,700	82	-	1,618	-	-	-	1,618
Indiana Bar Foundation - CMS	-	527	527	-	-	-	-	-	-
Huntertown Lions Club Support	-	2,800	2,770	-	30	-	-	-	30
Boys' Soccer Program/Transferred To 2338	-	-	-	-	-	1,900	-	(1,900)	-
Precision Driving/Transferred To 2339	-	-	-	-	-	1,000	-	(1,000)	-
St. John Lutheran Donation-YSC	-	-	141	141	-	-	-	-	-

NORTHWEST ALLEN COUNTY SCHOOLS
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Parkview Health Systems	-	-	-	150	150	-	-	-	150
Everybody Reads 2001/2002	-	-	962	962	-	-	-	-	-
Everybody Reads 2002/2003	-	-	3,866	3,866	-	-	-	-	-
Boyd Donation - Support	-	-	-	903	903	-	-	-	903
Wells Fargo Support	-	-	-	1,160	1,160	-	-	-	1,160
Gifted & Talented Support	-	-	-	732	732	-	257	-	475
Environmental Center Support	-	-	550	550	-	-	-	-	-
Allen County Drug & Alcohol Support Donation	-	-	-	4,860	4,860	-	-	-	4,860
Youth Suicide Prevention Donation	-	-	-	709	709	-	-	-	709
Nipsac: N'East In Public Schools Advocacy	-	-	-	-	-	40,660	22,050	-	18,610
Arts United - Transportation Services	-	-	-	630	630	-	-	-	630
Technology Software Program (2007)	-	-	660	660	-	-	-	-	-
PTO Donation - Arcola	-	-	148	148	-	-	-	-	-
PTO Donation - Maple Creek	-	-	34	34	-	-	-	-	-
PTO Donation - Hickory Center	-	-	1,276	1,276	-	-	-	-	-
PTO Donation - Huntertown	-	-	3,984	5,062	1,078	9,455	2,530	-	8,003
PTO Donation - Carroll Middle	-	2,000	1,640	1,851	2,211	-	839	-	1,372
PTO Donation - Carroll High School	-	-	127	10,380	10,253	-	-	-	10,253
PTO Donation - Perry Hill	-	17,100	13,987	26,011	29,124	-	9,642	-	19,482
PTO Donation - Oak View	-	-	204	688	484	-	85	-	399
PTO Donation - Cedar Canyon	-	5,000	6,967	12,831	10,864	26,182	28,511	-	8,535
PTO Donation - Eel River	-	2,900	424	4,653	7,129	4,493	1,380	-	10,242
ECA Reimbursements - CHS	-	6,673	7,862	1,189	-	1,275	1,275	-	-
ECA Reimbursements - CMS	-	651	651	-	-	255	255	-	-
Show Choir Donations From Private Source	-	-	-	-	-	1,400	1,400	-	-
Boys' Soccer Program Imo Rollie Clements	-	-	-	-	-	-	-	1,900	1,900
Precision Driving - CHS Athletics	-	-	-	-	-	-	-	1,000	1,000
Transportation Activities - Bus "Road"eo	-	-	-	-	-	2,350	1,858	-	492
LEF-ITT Award-CHS (Inactive)	231	-	-	(231)	-	-	-	-	-
ITT Grant (2005) - PH	861	-	861	-	-	-	-	-	-
Arts United Donation - Inactive	630	-	-	(630)	-	-	-	-	-
Allen County Jail - Inactive	3,316	-	-	(3,316)	-	-	-	-	-
IHLA Donation - Environmental Center - Inactive	550	-	-	(550)	-	-	-	-	-
GTE Donation 1997 CHS - Inactive	361	-	-	(361)	-	-	-	-	-
PTO Donation - HC Inactive	1,276	-	-	(1,276)	-	-	-	-	-
PTO Donation - PH Inactive	18,035	-	-	(18,035)	-	-	-	-	-
GT Speaker Grant - Inactive	732	-	-	(732)	-	-	-	-	-
Boyd Donation - Inactive	903	-	-	(903)	-	-	-	-	-
Parkview Health Systems - Inactive	150	-	-	(150)	-	-	-	-	-
Everybody Reads 01/02 - Inactive	962	-	-	(962)	-	-	-	-	-
Region 8 Donation - Reading Recovery Inactive	6,302	-	-	(6,302)	-	-	-	-	-
Stevenson Art Fund - Inactive	191	-	-	(191)	-	-	-	-	-
Harcourt Donation - HT Inactive	154	-	-	(154)	-	-	-	-	-
PTO Donation - MCMS Inactive	34	-	-	(34)	-	-	-	-	-
PTO Donation - OV Inactive	688	-	-	(688)	-	-	-	-	-
SpEd Preschool - CC Inactive	17	-	-	(17)	-	-	-	-	-
PTO Donation - PH Inactive	2,471	-	-	(2,471)	-	-	-	-	-
Everybody Reads 02/03 Inactive	3,866	-	-	(3,866)	-	-	-	-	-
PTO Donation - CHS Inactive	10,380	-	-	(10,380)	-	-	-	-	-

NORTHWEST ALLEN COUNTY SCHOOLS
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
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 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Roger's Farm Timber Inactive	4,327	-	-	(4,327)	-	-	-	-	-
Technology Software Program Inactive	660	-	-	(660)	-	-	-	-	-
Wells Fargo Donation - Inactive	1,160	-	-	(1,160)	-	-	-	-	-
PTO Donation - AR Inactive	148	-	-	(148)	-	-	-	-	-
St John Lutheran-YSC Inactive	141	-	-	(141)	-	-	-	-	-
Poorman Farms - Natatorium Inactive	2,500	-	-	(2,500)	-	-	-	-	-
McGinn Memorial - Inactive	425	-	-	(425)	-	-	-	-	-
Poorman Farms - CHS Inactive	835	-	-	(835)	-	-	-	-	-
Poorman Farms - CFC Inactive	2,069	-	-	(2,069)	-	-	-	-	-
Parkview Donation - HC Inactive	76	-	-	(76)	-	-	-	-	-
Snyder Memorial - Inactive	406	-	-	(406)	-	-	-	-	-
Goble Donation - CHS SpEd Inactive	833	-	-	(833)	-	-	-	-	-
School Safety Honorarium - PH Inactive	305	-	-	(305)	-	-	-	-	-
Allen County Drug & Alcohol - Inactive	1,544	-	-	(1,544)	-	-	-	-	-
Indiana Youth Suicide - Inactive	709	-	-	(709)	-	-	-	-	-
Farm Bureau Donation - CHS Inactive	3,022	-	-	(3,022)	-	-	-	-	-
PTO Donation - CMS Inactive	1,851	-	-	(1,851)	-	-	-	-	-
PTO Donation - PH Inactive	5,275	-	-	(5,275)	-	-	-	-	-
PTO Donation - HT Inactive	409	3,500	-	(3,909)	-	-	-	-	-
PTO Donation - CC Inactive	12,814	-	-	(12,814)	-	-	-	-	-
PTO Donation - ER Inactive	4,607	-	-	(4,607)	-	-	-	-	-
Student Council - ER Inactive	46	-	-	(46)	-	-	-	-	-
Farm Bureau Donation - CHS Inactive	1,000	-	-	(1,000)	-	-	-	-	-
PTO Donation - HT Inactive	1,153	-	-	(1,153)	-	-	-	-	-
Formative Assessment	-	94,801	165,630	-	(70,829)	80,931	1,936	-	8,166
Perkins Grant - Special Education	1,866	-	-	-	1,866	-	-	-	1,866
State Medicaid Reimbursement	-	-	-	-	-	35,095	-	-	35,095
Secured Schools Safety Grant	-	100,000	100,000	-	-	79,450	79,450	-	-
Indiana Academy Of Science Grant	-	1,510	510	-	1,000	-	1,000	-	-
Alternative Education Grant	-	8,348	8,348	-	-	6,862	6,862	-	-
Early Intervention Grant 18/19	7,757	-	7,757	-	-	-	-	-	-
Early Intervention Grant 1998+	5,390	-	5,390	-	-	-	-	-	-
Early Intervention Grant 11/12	296	-	296	-	-	-	-	-	-
Early Intervention Grant 19/20	-	30,565	21,616	-	8,949	-	8,949	-	-
Early Intervention Grant 20/21	-	-	-	-	-	21,627	7,194	-	14,433
Non-English Speaking 18/19	17,123	-	17,123	-	-	-	-	-	-
Non-English Speaking 19/20	-	53,957	37,870	-	16,087	-	16,087	-	-
Non-English Speaking Grant 20/21	-	-	-	-	-	52,256	19,181	-	33,075
Career And Technical Performance Grant	45,660	-	5,570	-	40,090	-	10,396	-	29,694
Performance Based Awards	267	-	-	-	267	-	-	-	267
High Ability Students	6,797	61,842	59,923	-	8,716	53,821	62,083	-	454
Project Lead The Way	-	3,823	3,823	-	-	1,000	1,000	-	-
Title I 18/19	(48,186)	215,541	167,355	-	-	-	-	-	-
Title I 19/20	-	245,954	286,454	-	(40,500)	121,393	80,893	-	-
Title I 20/21	-	-	-	-	-	231,370	264,494	-	(33,124)
Idea Grant Part B Section 611 17/18	(5,265)	39,591	34,326	-	-	-	-	-	-
Idea Grant Part B Section 611 18/19	(280,354)	432,722	157,389	-	(5,021)	57,570	55,646	-	(3,097)
Idea Grant Part B Section 611 19/20	-	789,114	1,075,357	-	(286,243)	439,482	162,820	-	(9,581)
Idea Grant Part B Section 611 20/21	-	-	-	-	-	842,821	1,003,303	-	(160,482)

NORTHWEST ALLEN COUNTY SCHOOLS
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2020 and 2021

Fund	Cash and Investments 07-01-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21
Idea Grant Preschool 17/18	(560)	1,138	578	-	-	-	-	-	-
Idea Grant Preschool 18/19	(7,001)	11,589	4,572	(16)	-	-	-	-	-
Idea Preschool Section 619 19/20	-	20,974	25,752	-	(4,778)	12,832	8,054	-	-
Idea Preschool Section 619 20/21	-	-	-	-	-	34,198	34,198	-	-
Idea Preschool Section 619 18/19	-	-	-	16	16	1,366	1,405	-	(23)
Title IV A 19/21	-	10,208	10,208	-	-	8,081	9,792	-	(1,711)
Title IV A 20/22	-	-	-	-	-	5,000	8,289	-	(3,289)
Federal Medicaid Reimbursement	-	-	-	-	-	80,233	-	-	80,233
Educate Indiana	406	-	-	(406)	-	-	-	-	-
Title II, Part A 18/20	(5,021)	60,295	55,274	-	-	-	-	-	-
Title II, Part A 19/21	-	6,632	15,632	-	(9,000)	71,756	83,704	-	(20,948)
Title III 17/19 ELL	(540)	2,463	1,923	-	-	-	-	-	-
Title III 18/20 ELL	(2,147)	12,680	10,533	-	-	3,244	3,244	-	-
Title III 19/21 ELL	-	8,170	11,676	-	(3,506)	10,983	7,477	-	-
Title III 20/22 ELL	-	-	-	-	-	1,084	4,473	-	(3,389)
Elementary And Secondary School Emergency ESSer II	-	-	-	-	-	678,264	1,328,298	-	(650,034)
Federal Stimulus - 18003 Educ. Stab Relief Fund	-	-	-	-	-	318,936	349,719	-	(30,783)
Special Ed-Part B (Stimulus)	13	-	-	(13)	-	-	-	-	-
Prepaid School Lunch Accounts	130,769	1,809,408	1,685,847	-	254,330	534,191	494,759	-	293,762
Accident Expense Premiums	12,413	65,132	60,173	-	17,372	68,944	74,428	-	11,888
Critical Illness Premiums	8,891	48,274	44,457	-	12,708	50,062	54,750	-	8,020
Federal Income Tax	-	2,572,526	2,572,526	-	-	3,066,704	3,066,704	-	-
Social Security (Oasdi & Medicare)	-	2,489,701	2,489,701	-	-	2,976,565	2,976,565	-	-
State Income Tax	-	1,011,302	1,011,302	-	-	1,213,338	1,213,338	-	-
County Income Tax	-	471,216	471,216	-	-	567,072	567,072	-	-
Certified Sub'S Retirement (3% Ee Contr)	-	2,125	2,125	-	-	4,877	4,877	-	-
Insurance Premiums	11,051	1,802,159	1,800,878	-	12,332	2,043,133	2,043,809	-	11,656
403B Pre-Tax Annuity	-	780,942	780,942	-	-	793,181	793,181	-	-
Flex Account	-	38,021	38,021	-	-	41,057	41,057	-	-
Garnishments	-	47,903	47,903	-	-	44,595	44,595	-	-
Chapter 13	-	-	-	-	-	2,366	2,366	-	-
Child Support Payments	-	-	-	-	-	5,855	5,855	-	-
United Way	-	2,154	2,154	-	-	-	-	-	-
Credit Union	-	805,222	805,222	-	-	-	-	-	-
Teachers' Association Dues	-	35,350	35,350	-	-	38,794	38,794	-	-
TRF-Post	-	296	296	-	-	-	-	-	-
PerF Post-Tax Contributions	-	50,435	50,435	-	-	58,958	58,958	-	-
TRF Pre-Tax Contributions	-	1,737	1,737	-	-	2,004	2,004	-	-
PerF Pre-Tax Contributions	-	1,803	1,803	-	-	1,844	1,844	-	-
Health Savings Account	-	635,995	635,995	-	-	772,650	772,650	-	-
403B Roth Annuity	-	524,701	524,701	-	-	588,020	588,020	-	-
Commerce Bank Corp Card	66,121	1,999,498	1,989,487	-	76,132	1,387,082	1,454,801	-	8,413
Life Insurance Clearing A/C	-	4,247	4,247	-	-	-	-	-	-
Totals	\$ 28,717,808	\$ 108,667,108	\$ 116,201,814	\$ 26,662,055	\$ 47,845,157	\$ 114,278,193	\$ 130,953,901	\$ 3,338,377	\$ 34,507,826

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

NORTHWEST ALLEN COUNTY SCHOOLS
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

NORTHWEST ALLEN COUNTY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

Instruction. Amounts disbursed for regular programs, special programs, 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.

NORTHWEST ALLEN COUNTY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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.

NORTHWEST ALLEN COUNTY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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:

NORTHWEST ALLEN COUNTY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

B. Teachers' Retirement Fund

Plan Descriptions

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

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

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

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

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

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

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:

NORTHWEST ALLEN COUNTY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

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

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2020 and 2021.

Note 8. Holding Corporations

The School Corporation has entered into a capital lease with the Northwest Allen County Middle School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2019-2020 and 2020-2021 totaled \$2,900,000 and \$2,902,000, respectively.

The School Corporation has entered into capital leases with the Northwest Allen School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during 2019-2020 and 2020-2021 totaled \$9,705,000 and \$8,519,500, respectively,

NORTHWEST ALLEN COUNTY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

The School Corporation has entered into a capital lease with the Northwest Allen Multi-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 2019-2020 and 2020-2021 totaled \$1,571,500 and \$2,549,500, respectively,

Note 9. Subsequent Events

The School Corporation closed on general obligation bonds in November 2021 in the amount of \$4,890,000. The proceeds from these bonds will be used for the construction of improvements at several different schools within 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.

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Education	Debt Service	Referendum - Exempt Capital	Operations	Local Rainy Day	Post-Retirement/ Severance Future Benefit	Construction - Series 2016 G.O. Bond	Construction - Bond Series 2018	Construction - Bond Series 2020	General Obligation Bond - 2019	General Obligation Bond - 2020	School Lunch
Cash and investments - beginning	\$ 6,797,214	\$ 5,920,583	\$ 244,987	\$ 5,158,603	\$ 1,097,430	\$ 2,411,014	\$ 458,443	\$ 2,340,934	\$ -	\$ -	\$ -	\$ 1,047,904
Receipts:												
Local sources	520,542	13,532,075	1,802,826	10,174,236	-	-	2,985	-	38,435	16,007	-	1,751,609
Intermediate sources	171	-	-	-	-	-	-	-	-	-	-	-
State sources	49,526,885	-	-	45,137	-	-	-	-	-	-	-	82,154
Federal sources	-	-	-	-	-	-	-	-	-	-	-	1,235,358
Other receipts	7,809	-	-	5,742	-	91,375	-	-	-	-	-	1,316
Total receipts	50,055,407	13,532,075	1,802,826	10,225,115	-	91,375	2,985	-	38,435	16,007	-	3,070,437
Disbursements:												
Instruction	34,082,534	-	-	-	-	-	-	-	-	-	-	-
Support services	10,587,609	19,660	-	13,568,836	-	129,963	-	-	20,178	937	-	-
Noninstructional services	489,332	-	-	-	-	-	-	-	-	-	-	3,206,439
Facilities acquisition and construction	-	-	-	1,466,049	-	-	30,886	2,340,934	3,362,911	813,628	-	-
Debt services	-	14,264,056	1,571,500	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	45,159,475	14,283,716	1,571,500	15,034,885	-	129,963	30,886	2,340,934	3,383,089	814,565	-	3,206,439
Excess (deficiency) of receipts over disbursements	4,895,932	(751,641)	231,326	(4,809,770)	-	(38,588)	(27,901)	(2,340,934)	(3,344,654)	(798,558)	-	(136,002)
Other financing sources (uses):												
Proceeds of long-term debt	-	33,476	-	-	-	-	-	-	-	2,564,700	-	-
Sale of capital assets	1,739	-	-	62,139	-	-	-	-	24,000,000	-	-	-
Transfers in	724	-	-	4,960,311	-	-	-	-	-	-	-	-
Transfers out	(4,960,311)	-	-	(1,189)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(4,957,848)	33,476	-	5,021,261	-	-	-	-	24,000,000	2,564,700	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(61,916)	(718,165)	231,326	211,491	-	(38,588)	(27,901)	(2,340,934)	20,655,346	1,766,142	-	(136,002)
Cash and investments - ending	\$ 6,735,298	\$ 5,202,418	\$ 476,313	\$ 5,370,094	\$ 1,097,430	\$ 2,372,426	\$ 430,542	\$ -	\$ 20,655,346	\$ 1,766,142	\$ -	\$ 911,902

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Curricular		Nacs In/Out	Educational	Parkview	Special Needs	Parkview	Class Donation -	Parkview	Computer	Poorman	Iapss Donation
	Materials Rental	Self Insurance		License Plates	Donation-Thiele	Classroom - Mrs. Shoda		Donation - HC		PH Inactive	Donation - PH	Repair
Cash and investments - beginning	\$ 1,435,410	\$ 1,650,021	\$ -	\$ 23,156	\$ 9,004	\$ -	\$ 446	\$ 229	\$ 213	\$ 46,002	\$ 3,500	\$ 1,500
Receipts:												
Local sources	1,030,397	9,304,389	-	-	-	-	-	-	-	100,221	-	-
Intermediate sources	-	-	-	488	-	-	-	-	-	-	-	-
State sources	117,585	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	19,725	1,801,189	-	-	-	-	-	-	-	-	-	-
Total receipts	1,167,707	11,105,578	-	488	-	-	-	-	-	100,221	-	-
Disbursements:												
Instruction	-	-	-	-	6,000	-	446	-	213	-	-	-
Support services	1,589,363	-	-	-	-	-	-	-	-	61,542	-	464
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	11,186,596	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,589,363	11,186,596	-	-	6,000	-	446	-	213	61,542	-	464
Excess (deficiency) of receipts over disbursements	(421,656)	(81,018)	-	488	(6,000)	-	(446)	-	(213)	38,679	-	(464)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(229)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(229)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(421,656)	(81,018)	-	488	(6,000)	-	(446)	(229)	(213)	38,679	-	(464)
Cash and investments - ending	\$ 1,013,754	\$ 1,569,003	\$ -	\$ 23,644	\$ 3,004	\$ -	\$ -	\$ -	\$ -	\$ 84,681	\$ 3,500	\$ 1,036

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Scholarship America - CHS	Moningi - Private Donor	Kinderkamp Summer Program - Eel River	Trelleborg Donation Imo J Oneal	Maple Lane Farms - Donation	Stein Family Donation	Aws Foundation - Special Education	Parkview Donation - HC	Region 8 Donation - Literacy	Stevenson Art	D McGinn Memorial Scholarship	Harcourt Donation - Ht
Cash and investments - beginning	\$ 1,000	\$ 1,000	\$ 3,562	\$ 87	\$ 1,000	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	1,000	-	-	-	-	2,500	-	-	38	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,000	-	-	-	-	2,500	-	-	38	-	-
Disbursements:												
Instruction	-	2,000	3,335	87	-	-	-	76	-	13	425	154
Support services	-	-	-	-	-	-	59	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,000	3,335	87	-	-	59	76	-	13	425	154
Excess (deficiency) of receipts over disbursements	-	(1,000)	(3,335)	(87)	-	-	2,441	(76)	-	25	(425)	(154)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	76	6,302	191	425	154
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	76	6,302	191	425	154
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,000)	(3,335)	(87)	-	-	2,441	-	6,302	216	-	-
Cash and investments - ending	\$ 1,000	\$ -	\$ 227	\$ -	\$ 1,000	\$ 395	\$ 2,441	\$ -	\$ 6,302	\$ 216	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Gte Donation - CHS (1997)	LEF ITT Award - CHS	Roger's Farm Timber Donation	Poorman Farms Donation	Goble Donation - CHS (Sped)	Farm Bureau Donation - CHS	Terry Snyder Memorial Support	Lutheran Foundation Support	Indiana Bar Foundation - CMS	Huntertown Lions Club Support	Boys' Soccer Program/Transfe rred To 2338	Precision Driving/Transfe red To 2339
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	1,700	527	2,800	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	1,700	527	2,800	-	-
Disbursements:												
Instruction	233	231	-	-	-	-	-	82	170	2,770	-	-
Support services	-	-	-	-	-	-	-	-	357	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	233	231	-	-	-	-	-	82	527	2,770	-	-
Excess (deficiency) of receipts over disbursements	(233)	(231)	-	-	-	-	-	1,618	-	30	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	361	231	4,327	5,404	833	4,022	406	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	361	231	4,327	5,404	833	4,022	406	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	128	-	4,327	5,404	833	4,022	406	1,618	-	30	-	-
Cash and investments - ending	\$ 128	\$ -	\$ 4,327	\$ 5,404	\$ 833	\$ 4,022	\$ 406	\$ 1,618	\$ -	\$ 30	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	St. John Lutheran Donation-YSC	Parkview Health Systems	Everybody Reads 2001/2002	Everybody Reads 2002/2003	Boyd Donation - Support	Wells Fargo Support	Gifted & Talented Support	Environmental Center Support	Allen County Drug & Alcohol Support Donation	Youth Suicide Prevention Donation	Nipsac: N'East In Public Schools Advocacy	Arts United - Transportation Services
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	141	-	962	3,866	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	550	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	141	-	962	3,866	-	-	-	550	-	-	-	-
Excess (deficiency) of receipts over disbursements	(141)	-	(962)	(3,866)	-	-	-	(550)	-	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	141	150	962	3,866	903	1,160	732	550	4,860	709	-	630
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	141	150	962	3,866	903	1,160	732	550	4,860	709	-	630
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	150	-	-	903	1,160	732	-	4,860	709	-	630
Cash and investments - ending	\$ -	\$ 150	\$ -	\$ -	\$ 903	\$ 1,160	\$ 732	\$ -	\$ 4,860	\$ 709	\$ -	\$ 630

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Technology Software Program (2007)	PTO Donation - Arcola	PTO Donation - Maple Creek	PTO Donation - Hickory Center	PTO Donation - Huntertown	PTO Donation - Carroll Middle	PTO Donation - Carroll High School	PTO Donation - Perry Hill	PTO Donation - Oak View	PTO Donation - Cedar Canyon	PTO Donation - Eel River	ECA Reimbursements - CHS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	2,000	-	17,100	-	5,000	2,900	6,673
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	2,000	-	17,100	-	5,000	2,900	6,673
Disbursements:												
Instruction	-	148	34	1,276	3,984	1,640	127	13,987	204	2,273	424	7,862
Support services	660	-	-	-	-	-	-	-	-	4,694	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	660	148	34	1,276	3,984	1,640	127	13,987	204	6,967	424	7,862
Excess (deficiency) of receipts over disbursements	(660)	(148)	(34)	(1,276)	(3,984)	360	(127)	3,113	(204)	(1,967)	2,476	(1,189)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	660	148	34	1,276	5,062	1,851	10,380	26,011	688	12,831	4,653	1,189
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	660	148	34	1,276	5,062	1,851	10,380	26,011	688	12,831	4,653	1,189
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	1,078	2,211	10,253	29,124	484	10,864	7,129	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,078	\$ 2,211	\$ 10,253	\$ 29,124	\$ 484	\$ 10,864	\$ 7,129	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	ECA Reimbursements - CMS	Show Choir Donations From Private Source	Boys' Soccer Program Imo Rollie Clements	Precision Driving - CHS Athletics	Transportation Activities - Bus "Road"eo	LEF-ITT Award- CHS (Inactive)	ITT Grant (2005) - PH	Arts United Donation - Inactive	Allen County Jail - Inactive	IHLA Donation - Environmental Center - Inactive	GTE Donation 1997 CHS - Inactive	PTO Donation - HC Inactive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	231	861	630	3,316	550	361	1,276
Receipts:												
Local sources	651	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	651	-	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	651	-	-	-	-	-	861	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	651	-	-	-	-	-	861	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(861)	-	-	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(231)	-	(630)	(3,316)	(550)	(361)	(1,276)
Total other financing sources (uses)	-	-	-	-	-	(231)	-	(630)	(3,316)	(550)	(361)	(1,276)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(231)	(861)	(630)	(3,316)	(550)	(361)	(1,276)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	PTO Donation - PH Inactive	GT Speaker Grant - Inactive	Boyd Donation - Inactive	Parkview Health Systems - Inactive	Everybody Reads 01/02 - Inactive	Region 8 Donation - Reading Recovery Inactive	Stevenson Art Fund - Inactive	Harcourt Donation - HT Inactive	PTO Donation - MCMS Inactive	PTO Donation - OV Inactive	SpEd Preschool - CC Inactive	PTO Donation - PH Inactive
Cash and investments - beginning	\$ 18,035	\$ 732	\$ 903	\$ 150	\$ 962	\$ 6,302	\$ 191	\$ 154	\$ 34	\$ 688	\$ 17	\$ 2,471
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
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	(18,035)	(732)	(903)	(150)	(962)	(6,302)	(191)	(154)	(34)	(688)	(17)	(2,471)
Total other financing sources (uses)	(18,035)	(732)	(903)	(150)	(962)	(6,302)	(191)	(154)	(34)	(688)	(17)	(2,471)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(18,035)	(732)	(903)	(150)	(962)	(6,302)	(191)	(154)	(34)	(688)	(17)	(2,471)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Everybody Reads 02/03 Inactive	PTO Donation - CHS Inactive	Roger's Farm Timber Inactive	Technology Software Program Inactive	Wells Fargo Donation - Inactive	PTO Donation - AR Inactive	St John Lutheran-YSC Inactive	Poorman Farms - Natatorium Inactive	McGinn Memorial - Inactive	Poorman Farms - CHS Inactive	Poorman Farms - CFC Inactive	Parkview Donation - HC Inactive
Cash and investments - beginning	\$ 3,866	\$ 10,380	\$ 4,327	\$ 660	\$ 1,160	\$ 148	\$ 141	\$ 2,500	\$ 425	\$ 835	\$ 2,069	\$ 76
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
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	(3,866)	(10,380)	(4,327)	(660)	(1,160)	(148)	(141)	(2,500)	(425)	(835)	(2,069)	(76)
Total other financing sources (uses)	(3,866)	(10,380)	(4,327)	(660)	(1,160)	(148)	(141)	(2,500)	(425)	(835)	(2,069)	(76)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,866)	(10,380)	(4,327)	(660)	(1,160)	(148)	(141)	(2,500)	(425)	(835)	(2,069)	(76)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Snyder Memorial - Inactive	Goble Donation - CHS SpEd Inactive	School Safety Honorarium - PH Inactive	Allen County Drug & Alcohol - Inactive	Indiana Youth Suicide - Inactive	Farm Bureau Donation - CHS Inactive	PTO Donation - CMS Inactive	PTO Donation - PH Inactive	PTO Donation - HT Inactive	PTO Donation - CC Inactive	PTO Donation - ER Inactive	Student Council - ER Inactive
Cash and investments - beginning	\$ 406	\$ 833	\$ 305	\$ 1,544	\$ 709	\$ 3,022	\$ 1,851	\$ 5,275	\$ 409	\$ 12,814	\$ 4,607	\$ 46
Receipts:												
Local sources	-	-	-	-	-	-	-	-	3,500	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	3,500	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	3,500	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(406)	(833)	(305)	(1,544)	(709)	(3,022)	(1,851)	(5,275)	(3,909)	(12,814)	(4,607)	(46)
Total other financing sources (uses)	(406)	(833)	(305)	(1,544)	(709)	(3,022)	(1,851)	(5,275)	(3,909)	(12,814)	(4,607)	(46)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(406)	(833)	(305)	(1,544)	(709)	(3,022)	(1,851)	(5,275)	(409)	(12,814)	(4,607)	(46)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Farm Bureau Donation - CHS Inactive	PTO Donation - HT Inactive	Formative Assessment	Perkins Grant - Special Education	State Medicaid Reimbursement	Secured Schools Safety Grant	Indiana Academy Of Science Grant	Alternative Education Grant	Early Intervention Grant 18/19	Early Intervention Grant 1998+	Early Intervention Grant 11/12	Early Intervention Grant 19/20
Cash and investments - beginning	\$ 1,000	\$ 1,153	\$ -	\$ 1,866	\$ -	\$ -	\$ -	\$ -	\$ 7,757	\$ 5,390	\$ 296	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	94,801	-	-	100,000	1,510	8,348	-	-	-	30,565
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	94,801	-	-	100,000	1,510	8,348	-	-	-	30,565
Disbursements:												
Instruction	-	-	-	-	-	-	510	8,348	7,757	5,390	296	21,616
Support services	-	-	165,630	-	-	100,000	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	165,630	-	-	100,000	510	8,348	7,757	5,390	296	21,616
Excess (deficiency) of receipts over disbursements	-	-	(70,829)	-	-	-	1,000	-	(7,757)	(5,390)	(296)	8,949
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(1,000)	(1,153)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,000)	(1,153)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,000)	(1,153)	(70,829)	-	-	-	1,000	-	(7,757)	(5,390)	(296)	8,949
Cash and investments - ending	\$ -	\$ -	\$ (70,829)	\$ 1,866	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 8,949

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Early Intervention Grant 20/21	Non-English Speaking 18/19	Non-English Speaking 19/20	Non-English Speaking Grant 20/21	Career And Technical Performance Grant	Performance Based Awards	High Ability Students	Project Lead The Way	Title I 18/19	Title I 19/20	Title I 20/21	Idea Grant Part B Section 611 17/18
Cash and investments - beginning	\$ -	\$ 17,123	\$ -	\$ -	\$ 45,660	\$ 267	\$ 6,797	\$ -	\$ (48,186)	\$ -	\$ -	\$ (5,265)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	53,957	-	-	-	61,842	3,823	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	215,541	245,954	-	39,591
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	53,957	-	-	-	61,842	3,823	215,541	245,954	-	39,591
Disbursements:												
Instruction	-	15,950	36,278	-	5,570	-	59,923	3,823	150,097	257,568	-	34,326
Support services	-	1,173	1,592	-	-	-	-	-	17,258	28,886	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	17,123	37,870	-	5,570	-	59,923	3,823	167,355	286,454	-	34,326
Excess (deficiency) of receipts over disbursements	-	(17,123)	16,087	-	(5,570)	-	1,919	-	48,186	(40,500)	-	5,265
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	-	(17,123)	16,087	-	(5,570)	-	1,919	-	48,186	(40,500)	-	5,265
Cash and investments - ending	\$ -	\$ -	\$ 16,087	\$ -	\$ 40,090	\$ 267	\$ 8,716	\$ -	\$ -	\$ (40,500)	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Idea Grant Part B Section 611 18/19	Idea Grant Part B Section 611 19/20	Idea Grant Part B Section 611 20/21	Idea Grant Preschool 17/18	Idea Grant Preschool 18/19	Idea Preschool Section 619 19/20	Idea Preschool Section 619 20/21	Idea Preschool Section 619 18/19	Title IV A 19/21	Title IV A 20/22	Federal Medicaid Reimbursement	Educate Indiana
Cash and investments - beginning	\$ (280,354)	\$ -	\$ -	\$ (560)	\$ (7,001)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	432,722	789,114	-	1,138	11,589	20,974	-	-	10,208	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	432,722	789,114	-	1,138	11,589	20,974	-	-	10,208	-	-	-
Disbursements:												
Instruction	127,150	810,966	-	578	4,572	25,752	-	-	-	-	-	-
Support services	30,239	264,391	-	-	-	-	-	-	10,208	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	157,389	1,075,357	-	578	4,572	25,752	-	-	10,208	-	-	-
Excess (deficiency) of receipts over disbursements	275,333	(286,243)	-	560	7,017	(4,778)	-	-	-	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	16	-	-	-	-
Transfers out	-	-	-	-	(16)	-	-	-	-	-	-	(406)
Total other financing sources (uses)	-	-	-	-	(16)	-	-	16	-	-	-	(406)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	275,333	(286,243)	-	560	7,001	(4,778)	-	16	-	-	-	(406)
Cash and investments - ending	\$ (5,021)	\$ (286,243)	\$ -	\$ -	\$ -	\$ (4,778)	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Title II, Part A 18/20	Title II, Part A 19/21	Title III 17/19 ELL	Title III 18/20 ELL	Title III 19/21 ELL	Title III 20/22 ELL	Elementary And Secondary School Emergency ESSer II	Federal Stimulus - 18003 Educ. Stab Relief Fund	Special Ed-Part B (Stimulus)	Prepaid School Lunch Accounts	Accident Expense Premiums	Critical Illness Premiums
Cash and investments - beginning	\$ (5,021)	\$ -	\$ (540)	\$ (2,147)	\$ -	\$ -	\$ -	\$ -	\$ 13	\$ 130,769	\$ 12,413	\$ 8,891
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	60,295	6,632	2,463	12,680	8,170	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	1,809,408	65,132	48,274
Total receipts	60,295	6,632	2,463	12,680	8,170	-	-	-	-	1,809,408	65,132	48,274
Disbursements:												
Instruction	31,809	14,053	1,223	10,188	11,543	-	-	-	-	-	-	-
Support services	23,465	1,579	700	345	133	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	1,685,847	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	60,173	44,457
Total disbursements	55,274	15,632	1,923	10,533	11,676	-	-	-	-	1,685,847	60,173	44,457
Excess (deficiency) of receipts over disbursements	5,021	(9,000)	540	2,147	(3,506)	-	-	-	-	123,561	4,959	3,817
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(13)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(13)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,021	(9,000)	540	2,147	(3,506)	-	-	-	(13)	123,561	4,959	3,817
Cash and investments - ending	\$ -	\$ (9,000)	\$ -	\$ -	\$ (3,506)	\$ -	\$ -	\$ -	\$ -	\$ 254,330	\$ 17,372	\$ 12,708

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Federal Income Tax	Social Security (Oasdi & Medicare)	State Income Tax	County Income Tax	Certified Sub'S Retirement (3% Ee Contr)	Insurance Premiums	403B Pre-Tax Annuity	Flex Account	Garnishments	Chapter 13	Child Support Payments	United Way
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,572,526	2,489,701	1,011,302	471,216	2,125	1,802,159	780,942	38,021	47,903	-	-	2,154
Total receipts	2,572,526	2,489,701	1,011,302	471,216	2,125	1,802,159	780,942	38,021	47,903	-	-	2,154
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,572,526	2,489,701	1,011,302	471,216	2,125	1,800,878	780,942	38,021	47,903	-	-	2,154
Total disbursements	2,572,526	2,489,701	1,011,302	471,216	2,125	1,800,878	780,942	38,021	47,903	-	-	2,154
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	1,281	-	-	-	-	-	-
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	-	-	-	-	-	1,281	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHWEST ALLEN COUNTY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Credit Union	Teachers' Association Dues	TRF-Post	PerF Post-Tax Contributions	TRF Pre-Tax Contributions	PerF Pre-Tax Contributions	Health Savings Account	403B Roth Annuity	Commerce Bank Corp Card	Life Insurance Clearing A/C	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,121	\$ -	\$ 28,717,808
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	38,320,111
Intermediate sources	-	-	-	-	-	-	-	-	-	-	659
State sources	-	-	-	-	-	-	-	-	-	-	50,126,607
Federal sources	-	-	-	-	-	-	-	-	-	-	3,092,429
Other receipts	805,222	35,350	296	50,435	1,737	1,803	635,995	524,701	1,999,498	4,247	17,127,302
Total receipts	805,222	35,350	296	50,435	1,737	1,803	635,995	524,701	1,999,498	4,247	108,667,108
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	35,782,495
Support services	-	-	-	-	-	-	-	-	-	-	26,630,471
Noninstructional services	-	-	-	-	-	-	-	-	-	-	5,381,618
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	8,014,408
Debt services	-	-	-	-	-	-	-	-	-	-	15,835,556
Nonprogrammed charges	805,222	35,350	296	50,435	1,737	1,803	635,995	524,701	1,989,487	4,247	24,557,266
Total disbursements	805,222	35,350	296	50,435	1,737	1,803	635,995	524,701	1,989,487	4,247	116,201,814
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	10,011	-	(7,534,706)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	2,598,176
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	24,063,878
Transfers in	-	-	-	-	-	-	-	-	-	-	5,063,229
Transfers out	-	-	-	-	-	-	-	-	-	-	(5,063,228)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	26,662,055
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	10,011	-	19,127,349
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,132	\$ -	\$ 47,845,157

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

	Education	Debt Service	Referendum - Exempt Capital	Operations	Local Rainy Day	Post-Retirement/ Severance Future Benefit	Construction - Series 2016 G.O. Bond	Construction - Bond Series 2018	Construction - Bond Series 2020	General Obligation Bond - 2019	General Obligation Bond - 2020	School Lunch
Cash and investments - beginning	\$ 6,735,298	\$ 5,202,418	\$ 476,313	\$ 5,370,094	\$ 1,097,430	\$ 2,372,426	\$ 430,542	\$ -	\$ 20,655,346	\$ 1,766,142	\$ -	\$ 911,902
Receipts:												
Local sources	409,395	15,054,577	2,612,818	10,490,432	-	-	629	-	19,317	1,454	1,826	496,611
Intermediate sources	161	-	-	34,912	-	-	-	-	-	-	-	-
State sources	51,096,139	-	-	-	-	-	-	-	-	-	-	83,277
Federal sources	-	-	-	-	-	-	-	-	-	-	-	3,840,900
Other receipts	3,861	-	-	143	-	160,312	-	-	-	-	-	810
Total receipts	51,509,556	15,054,577	2,612,818	10,525,487	-	160,312	629	-	19,317	1,454	1,826	4,421,598
Disbursements:												
Instruction	35,413,516	-	-	-	-	-	-	-	-	-	-	-
Support services	10,963,028	8,455	-	15,507,163	-	126,025	-	-	-	-	15,000	74
Noninstructional services	393,796	-	-	-	-	-	-	-	-	-	-	3,417,461
Facilities acquisition and construction	-	-	-	899,732	-	-	-	-	14,325,077	1,159,305	739,950	-
Debt services	-	14,370,915	2,549,500	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	46,770,340	14,379,370	2,549,500	16,406,895	-	126,025	-	-	14,325,077	1,159,305	754,950	3,417,535
Excess (deficiency) of receipts over disbursements	4,739,216	675,207	63,318	(5,881,408)	-	34,287	629	-	(14,305,760)	(1,157,851)	(753,124)	1,004,063
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	3,228,487	-
Sale of capital assets	-	-	-	109,890	-	-	-	-	-	-	-	-
Transfers in	167,758	-	-	5,362,074	-	-	-	-	-	-	-	-
Transfers out	(5,362,074)	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(5,194,316)	-	-	5,471,964	-	-	-	-	-	-	3,228,487	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(455,100)	675,207	63,318	(409,444)	-	34,287	629	-	(14,305,760)	(1,157,851)	2,475,363	1,004,063
Cash and investments - ending	\$ 6,280,198	\$ 5,877,625	\$ 539,631	\$ 4,960,650	\$ 1,097,430	\$ 2,406,713	\$ 431,171	\$ -	\$ 6,349,586	\$ 608,291	\$ 2,475,363	\$ 1,915,965

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

	Curricular		Nacs In/Out	Educational	Parkview	Special Needs	Parkview	Class Donation -	Parkview	Computer	Poorman	Iapss Donation
	Materials Rental	Self Insurance		License Plates	Donation-Thiele	Classroom - Mrs. Shoda		Donation - HC			PH Inactive	Donation - PH
Cash and investments - beginning	\$ 1,013,754	\$ 1,569,003	\$ -	\$ 23,644	\$ 3,004	\$ -	\$ -	\$ -	\$ -	\$ 84,681	\$ 3,500	\$ 1,036
Receipts:												
Local sources	1,172,551	10,848,337	795	-	-	1,043	-	-	-	92,995	-	-
Intermediate sources	-	-	-	731	-	-	-	-	-	-	-	-
State sources	127,869	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	8,455	104,791.00	8,635	-	-	-	-	-	-	-	-	-
Total receipts	1,308,875	10,953,128	9,430	731	-	1,043	-	-	-	92,995	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	1,349,522	-	9,430	-	4	-	-	-	-	9,918	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	11,703,006	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,349,522	11,703,006	9,430	-	4	-	-	-	-	9,918	-	-
Excess (deficiency) of receipts over disbursements	(40,647)	(749,878)	-	731	(4)	1,043	-	-	-	83,077	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(167,758)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(167,758)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(40,647)	(749,878)	-	731	(4)	1,043	-	-	-	(84,681)	-	-
Cash and investments - ending	\$ 973,107	\$ 819,125	\$ -	\$ 24,375	\$ 3,000	\$ 1,043	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 1,036

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

	Scholarship America - CHS	Moningi - Private Donor	Kinderkamp Summer Program - Eel River	Trelleborg Donation Imo J Oneal	Maple Lane Farms - Donation	Stein Family Donation	Aws Foundation - Special Education	Parkview Donation - HC	Region 8 Donation - Literacy	Stevenson Art	D McGinn Memorial Scholarship	Harcourt Donation - Ht
Cash and investments - beginning	\$ 1,000	\$ -	\$ 227	\$ -	\$ 1,000	\$ 395	\$ 2,441	\$ -	\$ 6,302	\$ 216	\$ -	\$ -
Receipts:												
Local sources	-	1,000	3,500	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,000	3,500	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	1,166	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	1,000	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,166	-	1,000	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	1,000	2,334	-	(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	-	1,000	2,334	-	(1,000)	-	-	-	-	-	-	-
Cash and investments - ending	\$ 1,000	\$ 1,000	\$ 2,561	\$ -	\$ -	\$ 395	\$ 2,441	\$ -	\$ 6,302	\$ 216	\$ -	\$ -

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

	Gte Donation - CHS (1997)	LEF ITT Award - CHS	Roger's Farm Timber Donation	Poorman Farms Donation	Goble Donation - CHS (Sped)	Farm Bureau Donation - CHS	Terry Snyder Memorial Support	Lutheran Foundation Support	Indiana Bar Foundation - CMS	Huntertown Lions Club Support	Boys' Soccer Program/Transfe rred To 2338	Precision Driving/Transferr ed To 2339
Cash and investments - beginning	\$ 128	\$ -	\$ 4,327	\$ 5,404	\$ 833	\$ 4,022	\$ 406	\$ 1,618	\$ -	\$ 30	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	1,900	1,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	1,900	1,000
Disbursements:												
Instruction	-	-	-	-	-	402	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	402	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(402)	-	-	-	-	1,900	1,000
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(1,900)	(1,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	(1,900)	(1,000)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(402)	-	-	-	-	-	-
Cash and investments - ending	\$ 128	\$ -	\$ 4,327	\$ 5,404	\$ 833	\$ 3,620	\$ 406	\$ 1,618	\$ -	\$ 30	\$ -	\$ -

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

	St. John Lutheran Donation-YSC	Parkview Health Systems	Everybody Reads 2001/2002	Everybody Reads 2002/2003	Boyd Donation - Support	Wells Fargo Support	Gifted & Talented Support	Environmental Center Support	Allen County Drug & Alcohol Support Donation	Youth Suicide Prevention Donation	Nipsac: N'East In Public Schools Advocacy	Arts United - Transportation Services
Cash and investments - beginning	\$ -	\$ 150	\$ -	\$ -	\$ 903	\$ 1,160	\$ 732	\$ -	\$ 4,860	\$ 709	\$ -	\$ 630
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	40,660	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	40,660	-
Disbursements:												
Instruction	-	-	-	-	-	-	257	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	22,050	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	257	-	-	-	22,050	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(257)	-	-	-	18,610	-
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	-	-	-	-	-	-	(257)	-	-	-	18,610	-
Cash and investments - ending	\$ -	\$ 150	\$ -	\$ -	\$ 903	\$ 1,160	\$ 475	\$ -	\$ 4,860	\$ 709	\$ 18,610	\$ 630

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

	Technology Software Program (2007)	PTO Donation - Arcola	PTO Donation - Maple Creek	PTO Donation - Hickory Center	PTO Donation - Huntertown	PTO Donation - Carroll Middle	PTO Donation - Carroll High School	PTO Donation - Perry Hill	PTO Donation - Oak View	PTO Donation - Cedar Canyon	PTO Donation - Eel River	ECA Reimbursements - CHS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,078	\$ 2,211	\$ 10,253	\$ 29,124	\$ 484	\$ 10,864	\$ 7,129	\$ -
Receipts:												
Local sources	-	-	-	-	9,455	-	-	-	-	26,182	4,493	1,275
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	9,455	-	-	-	-	26,182	4,493	1,275
Disbursements:												
Instruction	-	-	-	-	-	839	-	9,642	85	2,069	1,380	1,275
Support services	-	-	-	-	2,530	-	-	-	-	26,442	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	2,530	839	-	9,642	85	28,511	1,380	1,275
Excess (deficiency) of receipts over disbursements	-	-	-	-	6,925	(839)	-	(9,642)	(85)	(2,329)	3,113	-
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	-	-	-	-	6,925	(839)	-	(9,642)	(85)	(2,329)	3,113	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 8,003	\$ 1,372	\$ 10,253	\$ 19,482	\$ 399	\$ 8,535	\$ 10,242	\$ -

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

	ECA Reimbursements - CMS	Show Choir Donations From Private Source	Boys' Soccer Program Imo Rollie Clements	Precision Driving - CHS Athletics	Transportation Activities - Bus "Road"eo	LEF-ITT Award- CHS (Inactive)	ITT Grant (2005) - PH	Arts United Donation - Inactive	Allen County Jail - Inactive	IHLA Donation - Environmental Center - Inactive	GTE Donation 1997 CHS - Inactive	PTO Donation - HC Inactive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	255	1,400	-	-	2,350	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	255	1,400	-	-	2,350	-	-	-	-	-	-	-
Disbursements:												
Instruction	255	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	1,858	-	-	-	-	-	-	-
Noninstructional services	-	1,400	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	255	1,400	-	-	1,858	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	492	-	-	-	-	-	-	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,900	1,000	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	1,900	1,000	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,900	1,000	492	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,900	\$ 1,000	\$ 492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PTO Donation - PH Inactive	GT Speaker Grant - Inactive	Boyd Donation - Inactive	Parkview Health Systems - Inactive	Everybody Reads 01/02 - Inactive	Region 8 Donation - Reading Recovery Inactive	Stevenson Art Fund - Inactive	Harcourt Donation - HT Inactive	PTO Donation - MCMS Inactive	PTO Donation - OV Inactive	SpEd Preschool - CC Inactive	PTO Donation - PH Inactive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Everybody Reads 02/03 Inactive	PTO Donation - CHS Inactive	Roger's Farm Timber Inactive	Technology Software Program Inactive	Wells Fargo Donation - Inactive	PTO Donation - AR Inactive	St John Lutheran-YSC Inactive	Poorman Farms - Natatorium Inactive	McGinn Memorial - Inactive	Poorman Farms - CHS Inactive	Poorman Farms - CFC Inactive	Parkview Donation - HC Inactive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Snyder Memorial - Inactive	Goble Donation - CHS SpEd Inactive	School Safety Honorarium - PH Inactive	Allen County Drug & Alcohol - Inactive	Indiana Youth Suicide - Inactive	Farm Bureau Donation - CHS Inactive	PTO Donation - CMS Inactive	PTO Donation - PH Inactive	PTO Donation - HT Inactive	PTO Donation - CC Inactive	PTO Donation - ER Inactive	Student Council - ER Inactive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Farm Bureau Donation - CHS Inactive	PTO Donation - HT Inactive	Formative Assessment	Perkins Grant - Special Education	State Medicaid Reimbursement	Secured Schools Safety Grant	Indiana Academy Of Science Grant	Alternative Education Grant	Early Intervention Grant 18/19	Early Intervention Grant 1998+	Early Intervention Grant 11/12	Early Intervention Grant 19/20
Cash and investments - beginning	\$ -	\$ -	\$ (70,829)	\$ 1,866	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 8,949
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	80,931	-	35,095	79,450	-	6,862	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	80,931	-	35,095	79,450	-	6,862	-	-	-	-
Disbursements:												
Instruction	-	-	-	-	-	-	1,000	6,862	-	-	-	8,949
Support services	-	-	1,936	-	-	79,450	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,936	-	-	79,450	1,000	6,862	-	-	-	8,949
Excess (deficiency) of receipts over disbursements	-	-	78,995	-	35,095	-	(1,000)	-	-	-	-	(8,949)
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	-	-	78,995	-	35,095	-	(1,000)	-	-	-	-	(8,949)
Cash and investments - ending	\$ -	\$ -	\$ 8,166	\$ 1,866	\$ 35,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Early Intervention Grant 20/21	Non-English Speaking 18/19	Non-English Speaking 19/20	Non-English Speaking Grant 20/21	Career And Technical Performance Grant	Performance Based Awards	High Ability Students	Project Lead The Way	Title I 18/19	Title I 19/20	Title I 20/21	Idea Grant Part B Section 611 17/18
Cash and investments - beginning	\$ -	\$ -	\$ 16,087	\$ -	\$ 40,090	\$ 267	\$ 8,716	\$ -	\$ -	\$ (40,500)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	21,627	-	-	52,256	-	-	53,821	1,000	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	121,393	231,370	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	21,627	-	-	52,256	-	-	53,821	1,000	-	121,393	231,370	-
Disbursements:												
Instruction	7,194	-	9,565	13,168	10,396	-	62,083	1,000	-	72,603	255,081	-
Support services	-	-	5,357	4,903	-	-	-	-	-	8,290	9,413	-
Noninstructional services	-	-	1,165	1,110	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,194	-	16,087	19,181	10,396	-	62,083	1,000	-	80,893	264,494	-
Excess (deficiency) of receipts over disbursements	14,433	-	(16,087)	33,075	(10,396)	-	(8,262)	-	-	40,500	(33,124)	-
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	14,433	-	(16,087)	33,075	(10,396)	-	(8,262)	-	-	40,500	(33,124)	-
Cash and investments - ending	\$ 14,433	\$ -	\$ -	\$ 33,075	\$ 29,694	\$ 267	\$ 454	\$ -	\$ -	\$ -	\$ (33,124)	\$ -

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

	Idea Grant Part B Section 611 18/19	Idea Grant Part B Section 611 19/20	Idea Grant Part B Section 611 20/21	Idea Grant Preschool 17/18	Idea Grant Preschool 18/19	Idea Preschool Section 619 19/20	Idea Preschool Section 619 20/21	Idea Preschool Section 619 18/19	Title IV A 19/21	Title IV A 20/22	Federal Medicaid Reimbursement	Educate Indiana
Cash and investments - beginning	\$ (5,021)	\$ (286,243)	\$ -	\$ -	\$ -	\$ (4,778)	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	57,570	439,482	842,821	-	-	12,832	34,198	1,366	8,081	5,000	80,233	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	57,570	439,482	842,821	-	-	12,832	34,198	1,366	8,081	5,000	80,233	-
Disbursements:												
Instruction	55,646	100,381	772,986	-	-	8,054	34,198	1,405	-	-	-	-
Support services	-	62,439	230,317	-	-	-	-	-	9,792	8,289	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	55,646	162,820	1,003,303	-	-	8,054	34,198	1,405	9,792	8,289	-	-
Excess (deficiency) of receipts over disbursements	1,924	276,662	(160,482)	-	-	4,778	-	(39)	(1,711)	(3,289)	80,233	-
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	1,924	276,662	(160,482)	-	-	4,778	-	(39)	(1,711)	(3,289)	80,233	-
Cash and investments - ending	\$ (3,097)	\$ (9,581)	\$ (160,482)	\$ -	\$ -	\$ -	\$ -	\$ (23)	\$ (1,711)	\$ (3,289)	\$ 80,233	\$ -

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

	Title II, Part A 18/20	Title II, Part A 19/21	Title III 17/19 ELL	Title III 18/20 ELL	Title III 19/21 ELL	Title III 20/22 ELL	Elementary And Secondary School Emergency ESSer II	Federal Stimulus - 18003 Educ. Stab Relief Fund	Special Ed-Part B (Stimulus)	Prepaid School Lunch Accounts	Accident Expense Premiums	Critical Illness Premiums
Cash and investments - beginning	\$ -	\$ (9,000)	\$ -	\$ -	\$ (3,506)	\$ -	\$ -	\$ -	\$ -	\$ 254,330	\$ 17,372	\$ 12,708
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	71,756	-	3,244	10,983	1,084	678,264	318,936	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	534,191	68,944	50,062
Total receipts	-	71,756	-	3,244	10,983	1,084	678,264	318,936	-	534,191	68,944	50,062
Disbursements:												
Instruction	-	70,794	-	3,154	7,277	3,491	1,176,064	-	-	-	-	-
Support services	-	12,910	-	-	-	982	152,234	349,719	-	-	-	-
Noninstructional services	-	-	-	90	200	-	-	-	-	494,759	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	74,428	54,750
Total disbursements	-	83,704	-	3,244	7,477	4,473	1,328,298	349,719	-	494,759	74,428	54,750
Excess (deficiency) of receipts over disbursements	-	(11,948)	-	-	3,506	(3,389)	(650,034)	(30,783)	-	39,432	(5,484)	(4,688)
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	-	(11,948)	-	-	3,506	(3,389)	(650,034)	(30,783)	-	39,432	(5,484)	(4,688)
Cash and investments - ending	\$ -	\$ (20,948)	\$ -	\$ -	\$ -	\$ (3,389)	\$ (650,034)	\$ (30,783)	\$ -	\$ 293,762	\$ 11,888	\$ 8,020

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

	Federal Income Tax	Social Security (Oasdi & Medicare)	State Income Tax	County Income Tax	Certified Sub'S Retirement (3% Ee Contr)	Insurance Premiums	403B Pre-Tax Annuity	Flex Account	Garnishments	Chapter 13	Child Support Payments	United Way
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,332	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	3,066,704	2,976,565	1,213,338	567,072	4,877	2,043,133	793,181	41,057	44,595	2,366	5,855	-
Total receipts	3,066,704	2,976,565	1,213,338	567,072	4,877	2,043,133	793,181	41,057	44,595	2,366	5,855	-
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,066,704	2,976,565	1,213,338	567,072	4,877	2,043,809	793,181	41,057	44,595	2,366	5,855	-
Total disbursements	3,066,704	2,976,565	1,213,338	567,072	4,877	2,043,809	793,181	41,057	44,595	2,366	5,855	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(676)	-	-	-	-	-	-
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	-	-	-	-	-	(676)	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Credit Union	Teachers' Association Dues	TRF-Post	PerF Post-Tax Contributions	TRF Pre-Tax Contributions	PerF Pre-Tax Contributions	Health Savings Account	403B Roth Annuity	Commerce Bank Corp Card	Life Insurance Clearing A/C	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,132	\$ -	\$ 47,845,157
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	41,296,250
Intermediate sources	-	-	-	-	-	-	-	-	-	-	35,804
State sources	-	-	-	-	-	-	-	-	-	-	51,638,327
Federal sources	-	-	-	-	-	-	-	-	-	-	6,759,513
Other receipts	-	38,794	-	58,958	2,004	1,844	772,650	588,020	1,387,082	-	14,548,299
Total receipts	-	38,794	-	58,958	2,004	1,844	772,650	588,020	1,387,082	-	114,278,193
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	38,112,237
Support services	-	-	-	-	-	-	-	-	-	-	28,978,530
Noninstructional services	-	-	-	-	-	-	-	-	-	-	4,309,981
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	17,124,064
Debt services	-	-	-	-	-	-	-	-	-	-	16,920,415
Nonprogrammed charges	-	38,794	-	58,958	2,004	1,844	772,650	588,020	1,454,801	-	25,508,674
Total disbursements	-	38,794	-	58,958	2,004	1,844	772,650	588,020	1,454,801	-	130,953,901
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	(67,719)	-	(16,675,708)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	3,228,487
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	109,890
Transfers in	-	-	-	-	-	-	-	-	-	-	5,532,732
Transfers out	-	-	-	-	-	-	-	-	-	-	(5,532,732)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	3,338,377
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	(67,719)	-	(13,337,331)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,413	\$ -	\$ 34,507,826

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NORTHWEST ALLEN COUNTY SCHOOLS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 39,244</u>	<u>\$ 916,460</u>

NORTHWEST ALLEN COUNTY SCHOOLS
 SCHEDULE OF LEASES AND DEBT
 June 30, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Northwest Allen County Middle School Building Corporation	Series 2013; Current refunding of first Mortgage Bonds Series 2003 and improvements to Carroll High School	\$ 2,894,000	7/8/2013	6/1/2024
Northwest Allen Multi-School Building Corporation	Series 2018 AM Referendum Debt; Construction of Aspen Meadow Elementary School	2,649,500	10/8/2018	6/30/2038
Northwest Allen School Building Corporation	Series 2016; Construction of Eel River Elementary School; Carroll High School and Freshman Center buildings renovations and additions (replaces Series 2007 2008 2008A)	6,017,500	12/1/2016	12/30/2029
Northwest Allen School Building Corporation	Series 2014; Construction of Cedar Canyon Elementary School; Refunding of 94 96 97 98 99 Bond issues (replaces Series 2005)	1,482,500	11/25/2014	12/30/2026
Northwest Allen School Building Corporation	Series 2020; CHS Site Improvement	<u>772,500</u>	3/18/2020	12/31/2039
Total of annual lease payments		<u>\$ 13,816,000</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General Obligation Bonds	Capital Improvements		<u>\$ 1,600,000</u>	<u>\$ 1,632,000</u>

NORTHWEST ALLEN COUNTY SCHOOLS
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,837,213
Buildings	275,336,612
Machinery, equipment, and vehicles	15,464,957
Construction in progress	<u>16,755,655</u>
Total capital assets	<u>\$ 312,394,437</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/>.