

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

FINANCIAL STATEMENT AUDIT REPORT

OF

GOSHEN COMMUNITY SCHOOLS

ELKHART COUNTY, INDIANA

July 1, 2020 to June 30, 2022



**FILED**  
04/27/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kelley D. Kitchen Dr. Robert J. Evans Whitney M. Dixon	07-01-20 to 06-18-21 06-19-21 to 10-10-21 10-11-21 to 06-30-23
Superintendent of Schools	Dr. Steven Hope (interim) Dr. Steven Hope	07-01-20 to 12-31-20 01-01-21 to 06-30-23
President of the School Board	Bradd Weddell Roger Nafziger	07-01-20 to 12-31-22 01-01-23 to 06-30-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE GOSHEN COMMUNITY SCHOOLS, ELKHART COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of the Goshen Community Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation for the period of July 1, 2020 to June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, for the period of July 1, 2020 to June 30, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the School Corporation, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

*Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2023, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

April 24, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED  
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

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GOSHEN COMMUNITY SCHOOLS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Education	\$ 5,121,632	\$ 43,589,424	\$ 39,375,430	\$ (4,679,960)	\$ 4,655,666	\$ 45,247,128	\$ 39,798,763	\$ (6,037,395)	\$ 4,066,636
Operating Referendum Tax Levy	1,564,079	5,270,909	4,476,941	-	2,358,047	5,300,826	3,098,452	-	4,560,421
Debt Service	2,510,081	8,144,466	8,051,535	(981,521)	1,621,491	9,037,535	8,089,923	(441,022)	2,128,081
Referendum Fund - Exempt Capital	1,697,852	7,099,321	6,012,666	-	2,784,507	5,146,601	5,518,000	-	2,413,108
Operations	4,560,720	9,499,983	14,074,493	4,626,841	4,613,051	8,751,035	13,722,661	6,559,268	6,200,693
Rainy Day	5,593,447	1,941,810	2,044,160	116,162	5,607,259	17,970	-	-	5,625,229
Retirement/Severance Bond	291,833	-	93,563	-	198,270	-	59,118	-	139,152
Construction	744,929	66,775	2,015,691	-	(1,203,987)	26,726	7,061	-	(1,184,322)
2021 GO Bond	-	70	1,944,398	5,652,938	3,708,610	240	1,857,518	-	1,851,332
2021B GO Bond	-	-	-	-	-	-	120,867	2,750,737	2,629,870
School Lunch	(2,339,378)	2,684,094	3,135,117	-	(2,790,401)	3,973,549	3,654,067	-	(2,470,919)
Curricular Materials Rental	602,841	593,551	1,063,487	469,568	602,473	956,531	1,148,366	-	410,638
Self-Insurance	8,746,251	10,299,988	11,248,712	(110)	7,797,417	8,677,177	8,960,652	(705)	7,513,237
ECSEC	(904,771)	5,731,591	6,380,163	(65,123)	(1,618,466)	5,523,839	5,807,096	-	(1,901,723)
ISB/ISD Transportation	10,693	-	-	-	10,693	-	-	-	10,693
Child Care Program	(48,295)	25,327	59,471	67,070	(15,369)	47,394	62,960	-	(30,935)
GCS Training Fund	(435,021)	434,084	-	-	(937)	-	-	-	(937)
Energy Savings	23,254	-	-	32,671	55,925	25,896	-	-	81,821
GMS Retention Pond	500	-	-	-	500	-	-	-	500
Waterford School Garden	1,830	-	-	-	1,830	-	-	-	1,830
Robotics MSP Kits	1,979	-	-	-	1,979	-	-	-	1,979
STEM Camp	-	-	78	-	(78)	-	2,481	-	(2,559)
Founders Award Prairie View	-	-	-	-	-	10,000	4,504	-	5,496
Tech Warranty Repair	24,617	8,036	51,876	15,326	(3,897)	17,661	5,563	-	8,201
Coca Cola	19,485	-	-	-	19,485	-	17,442	-	2,043
Chamberlain Health Snack Options	1,345	-	-	-	1,345	-	-	-	1,345
West Goshen TAP	2,526	-	-	-	2,526	-	-	-	2,526
Walmart Grant	2,000	-	975	-	1,025	-	-	-	1,025
Data Action Mini Grant (Oaklawn)	-	-	-	-	-	2,114	2,144	-	(30)
Educational License Plates	15,696	225	-	-	15,921	300	-	-	16,221
Para Pro Test (In/Out)	1,160	-	1,160	-	-	-	-	-	-
Alternative Education Fund	231,874	-	231,874	-	-	-	-	-	-
Early Literacy Grant	76	-	-	-	76	-	-	-	76
2017-18 Merit	27,612	-	27,612	-	-	-	-	-	-
Lilly Counseling Grant	315,594	-	194,034	-	121,560	-	122,295	-	(735)
ECC/Waterford School	1,207	-	-	-	1,207	-	-	-	1,207
Green Schools Initiative Chandle	30,250	-	1,830	-	28,420	-	-	-	28,420
Donations General	-	-	5,837	240,575	234,738	-	-	-	234,738
Green Schools Initiative - PV	-	4,000	145	-	3,855	-	-	-	3,855
Green Schools Initiative - Water	-	1,000	-	-	1,000	-	-	-	1,000
Merit Learning Center	(463,535)	1,337,048	847,230	-	26,283	116,635	623,757	-	(480,839)
Green School Initiative - GHS	-	1,500	-	-	1,500	5,250	831	-	5,919
Preschool Grant	-	9,000	-	-	9,000	-	9,000	-	-
IB Testing Fees	76,134	3,294	-	-	79,428	19,569	-	-	98,997
AWS Foundation Grant	(2,413)	-	-	-	(2,413)	-	-	-	(2,413)
Elkhart Comm Foundation (ECSEC)	3,200	-	-	-	3,200	-	-	-	3,200
Avd. Manuf. Academy Donation	-	122,500	-	-	122,500	98,448	129,988	-	90,960
Elkhart Comm. Found. Music Grant	-	-	-	-	-	4,000	3,822	-	178
Orchestra Repair (Donation)	1,500	-	-	-	1,500	-	-	-	1,500
GCS Foundation Grants	18,967	1,594	14,439	-	6,122	23,378	11,133	-	18,367
GHS Teacher Incentive Donations	1,765	1,625	1,091	(1,000)	1,299	-	405	-	894
NIET	-	-	-	-	-	-	34,852	-	(34,852)
AHEC/Health Careers	2,231	-	-	-	2,231	-	-	-	2,231
West Goshen Uniforms	3,744	-	-	-	3,744	-	-	-	3,744

GOSHEN COMMUNITY SCHOOLS  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
 FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Goshen Year of Goodness	1,248	-	-	-	1,248	-	-	-	1,248
GMS Major Saver	1,290	-	-	-	1,290	-	-	-	1,290
West Goshen Food Pantry	-	120	-	-	120	-	-	-	120
Jim Alber Balloon Project	1,601	-	-	-	1,601	-	-	-	1,601
Support Group Prenatal TeenDad	650	-	-	-	650	-	-	-	650
CPR Training	3,308	-	300	-	3,008	665	-	-	3,673
CLASS/Parkside/IU Health	6,022	-	-	-	6,022	-	-	-	6,022
County Kids Create	8,412	-	-	-	8,412	-	-	-	8,412
Interra HS Gym Sponsorship	-	-	-	-	-	50,000	-	-	50,000
Angel Meal Fund	-	-	-	-	-	5	-	-	5
IN Youth Instit - ASCA Conference	-	-	-	-	-	750	-	-	750
EI Sistema Donations	302	-	-	-	302	-	-	-	302
Model Playground	3,238	-	-	-	3,238	-	-	-	3,238
Pool (Recreation)	(70,478)	11,773	121,927	120,012	(60,620)	36,511	100,011	-	(124,120)
United Way Donations	81,111	38,000	44,263	-	74,848	38,000	51,979	-	60,869
Wysong Donations	1,190	-	-	-	1,190	-	-	-	1,190
Chamberlain EX Donation	2,000	-	-	-	2,000	-	-	-	2,000
Lisa's Legacy Nutrition Fund	2,410	-	-	-	2,410	-	10	-	2,400
Leedy Scholarship Fund	-	9,140	-	-	9,140	246	1,000	-	8,386
Operations Scholarship	-	2,000	-	-	2,000	-	-	-	2,000
Energy Savings Rebates	15,624	17,047	-	(32,671)	-	-	-	-	-
Tech Warranty Account	15,326	-	-	(15,326)	-	-	-	-	-
Reading Camp	318	-	-	(318)	-	-	-	-	-
Donations - General Purpose	252,402	-	-	(252,402)	-	-	-	-	-
GMS Pool	(30,410)	-	17,082	47,492	-	-	-	-	-
Formative Assessment Grant	-	68,459	22,813	-	45,646	78,824	5,720	-	118,750
Student Learning Recovery 21-22	-	-	-	-	-	55,015	74,500	-	(19,485)
Cybersecurity	-	17,943	17,943	-	-	-	-	-	-
High Ability (2017-2018)	2,602	-	-	(2,602)	-	-	-	-	-
High Ability (2019-2020)	(2,000)	-	-	2,000	-	-	-	-	-
Computer Consortium/Ed Tech Advance	148,952	-	42,627	-	106,325	-	-	-	106,325
Early Childhood Intervention	108,151	670	-	-	108,821	-	-	-	108,821
Medicaid Reimbursement	6,804	-	-	-	6,804	-	-	-	6,804
Secured School Safety	850	50,000	100,850	-	(50,000)	82,000	47,695	-	(15,695)
STEM Acceleration Program Grant	-	25,259	25,259	-	-	44,374	44,209	-	165
Alternative Education Grant	-	284,027	-	-	284,027	75,029	-	-	359,056
ILEIG Early Intervention 18-19	890	-	-	-	890	-	-	-	890
ILEIG Early Intervention 19-20	25,449	-	25,429	-	20	-	-	-	20
ILEIG Early Intervention 20-21	-	17,791	11,000	-	6,791	-	6,791	-	-
ILEIG Early Intervention 21-22	-	-	-	-	-	19,957	19,957	-	-
NESP 18-19	(8,516)	1	-	-	(8,515)	-	-	-	(8,515)
NESP 19-20	196,262	-	187,923	-	8,339	-	8,339	-	-
NESP 20-21	-	576,013	296,300	-	279,713	-	279,713	-	-
NESP 21-22	-	-	-	-	-	678,203	-	-	385,612
Career and Technical Performance	38,402	-	1,600	-	36,802	-	-	-	36,802
Teacher Appreciation Grant	(221)	236,722	240,966	4,465	-	234,461	234,461	-	-
TAP - Award (West Goshen)	39,346	-	-	-	39,346	-	-	-	39,346
Teacher Performance	194	-	-	-	194	-	-	-	194
High Ability	30,657	50,350	49,534	(2,000)	29,473	56,386	44,564	-	41,295
State Connectivity Grant	14,388	7,910	-	-	22,298	9,864	-	-	32,162
Project Lead the Way (Grant)	-	9,400	21,696	-	(12,296)	13,556	2,150	-	(890)
PLTW Computer Science Grant	-	-	-	-	-	-	1,500	-	(1,500)
Title I Part D 2013-14	30	-	-	(30)	-	-	-	-	-
Title I Part D 2018-19	784	-	-	(784)	-	-	-	-	-

GOSHEN COMMUNITY SCHOOLS  
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 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Title I Basic 2018-19	(40)	-	-	40	-	-	-	-	-
Title I Basic 2019-20	(219,595)	209,630	213,227	-	(223,192)	-	-	-	(223,192)
Title I Basic 2020-21	-	580,315	717,012	-	(136,697)	215,048	444,590	-	(366,239)
Title I Basic 2021-22	-	-	-	-	-	-	491,670	-	(491,670)
Federal Math/Science - ETHOS	903	-	-	(903)	-	-	-	-	-
Reading Improvement	14,584	-	-	319	14,903	-	-	-	14,903
IDEA Spec Ed Part B 2019-21	-	4,308,997	6,327,712	-	(2,018,715)	653,031	519,346	-	(1,885,030)
IDEA Spec Ed Part B 2020-22	-	1,874,478	1,531,092	-	343,386	1,741,902	2,381,316	-	(296,028)
IDEA Spec Ed Part B 2021-23	-	-	-	-	-	347,952	1,231,986	-	(884,034)
IDEA Spec Ed Part B 2017-18	-	-	77,743	-	(77,743)	125,130	-	-	47,387
IDEA Spec Ed Part B 2018-19	(160,991)	659,818	104,494	-	394,333	4,900	119,996	-	279,237
IDEA Spec Ed Part B 2019-20	(329,093)	3,013,037	2,683,944	-	-	-	-	-	-
Spec Ed Preschool 2021-22	-	-	-	-	-	192,704	55,301	-	137,403
Spec Ed Preschool 2022-23	-	-	-	-	-	-	78,962	-	(71,243)
Spec Ed Preschool 2018-19	68,479	71,486	138,007	-	1,958	112,069	-	-	114,027
Spec Ed Preschool 2019-20	(80,892)	35,387	345,838	-	(391,343)	341,704	59,599	-	(109,238)
Spec Ed Preschool 2020-21	-	102,672	-	-	-	-	-	-	-
CTE Incentive	751	-	-	-	751	-	-	-	751
Title IV Student Support 2018-19	(2,451)	78,400	75,949	-	-	-	-	-	-
Title IV Student Support 2019-21	-	46,359	-	-	46,359	-	25,317	-	21,042
Title IV Student Support 2020-22	(2,091)	30,774	26,498	-	2,185	-	15,300	-	(13,115)
Medicaid Reimbursements - Federal	863,843	296,655	8,696	(75,326)	1,076,476	192,153	25,540	(36,355)	1,206,734
Title II Part A 2019-21	(9,528)	52,007	66,082	-	(23,603)	37,750	95,987	-	(81,840)
Title II Part A 2011-13	-	-	2,313	-	(2,313)	29,783	41,350	-	(13,880)
Title II Part A 2012-14	300	-	-	(300)	-	166	333	-	(167)
Title II Part A 2018-20	(30,946)	93,727	66,887	-	(4,106)	4,106	172	-	(172)
Tap 2019-20	92	-	728,196	(92)	(728,196)	-	207,411	-	(935,607)
Title III ELA 2019-2021	(62,067)	3,212	159,481	-	(218,336)	29,991	6,939	-	(195,284)
Title III ELA 2020-2022	-	-	63,916	-	(63,916)	-	138,141	-	(202,057)
Title III ELA 2016-2018	-	-	-	-	-	-	94,404	-	(94,404)
Title III ELA 2017-2019	(6,712)	-	-	-	(6,712)	-	-	-	(6,712)
Title III ELA 2018-2020	(55,842)	58,083	13,090	-	(10,849)	-	2,106	-	(12,955)
English Learners	-	-	3,213	-	(3,213)	-	-	-	(3,213)
TAP	-	1,427,334	-	-	1,427,334	222,342	-	-	1,649,676
NIET Teacher Incentive Grant	-	-	-	-	-	-	10,837	-	(10,837)
Special Ed 619 ARP 2022	-	-	-	-	-	-	29,553	-	-
ESSER III	-	-	43,084	-	(43,084)	848,266	1,294,467	-	(489,285)
ESSER II	-	-	6,425	-	(6,425)	57,828	1,002,323	-	(950,920)
GEER Fund Governor's Emerg. Ed	-	-	86,349	-	(86,349)	-	17,118	-	(103,467)
ESSER I	-	44,638	464,005	-	(419,367)	266,616	283,909	-	(436,660)
Teacher School Leader	-	-	878,525	-	(878,525)	-	15,214	-	(893,739)
NIET - TSL - TAP	-	-	-	-	-	1,667,846	1,805,870	-	(138,024)
Payroll Clearing	965,971	59,227,277	59,186,957	-	1,006,291	61,302,224	61,257,043	-	1,051,472
Background Checks (In/Out)	(9,253)	549	3,828	-	(12,532)	1,572	3,719	-	(14,679)
Para Pro Exams	(1,430)	2,160	1,265	-	(535)	935	1,045	-	(645)
Prepaid School Lunch Accounts	1,212,345	55,677	2,103	-	1,265,919	49,793	1,073	-	1,314,639
Hail Damage Repair	2,031,432	789,840	2,169,862	-	651,410	1,491	14,085	-	638,816
Vision Clearing Account	-	49,396	30,629	-	18,767	45,708	53,561	414	11,328
Visa Clearing Account	-	61,655	46,296	-	15,359	110,161	129,846	-	(4,326)
<b>Totals</b>	<b>\$ 33,145,848</b>	<b>\$ 171,467,403</b>	<b>\$ 178,956,910</b>	<b>\$ 5,285,011</b>	<b>\$ 30,941,352</b>	<b>\$ 163,215,334</b>	<b>\$ 166,115,583</b>	<b>\$ 2,794,942</b>	<b>\$ 30,836,045</b>

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

GOSHEN COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

GOSHEN COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

*Temporary loans.* Amounts received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

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

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

**E. Disbursements**

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

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

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

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

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

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

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

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

GOSHEN COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

*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.

GOSHEN COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

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.

GOSHEN COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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:

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.

GOSHEN COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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:

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.

GOSHEN COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash.

*Reimbursable grant funds:* The nature of a reimbursable grant is to be spent first, then submit a reimbursement request. Reimbursements were not received by June 30, 2021, and June 30, 2022, respectively.

*Merit Learning Center fund:* The School Corporation is the fiscal agent for an alternative school with four other school corporations (members). Upon completion of the fiscal year, billing is finalized, and payments are reconciled. Timing of reimbursable payments from the members could create a negative fund balance.

*ECSEC fund:* The School Corporation is the fiscal agent for a Special Education Cooperative with six other school corporations (members). Upon completion of the fiscal year, billing is finalized, and payments are reconciled. Timing of reimbursable payments from the members could create a negative fund balance.

*Child Care Program fund:* The School Corporation operates a childcare center located in the High School. The primary use is for the children of Goshen Community School students. The program is supplemented by the School Corporation. Annually, the Board of Trustees approves a transfer to augment the user fees.

*Pool (Recreation) fund:* The Aquatic Center charges user fees for various community organizations. The user fees are set by approved agreement with the Board of Trustees. Timing of expenses, including payments to staff, may not coincide with the timing of the fee receipts. This could create a negative balance.

*School Lunch fund:* The cash deficit in this fund is predominantly the result of the untimeliness of prepaid food revenue not being transferred to the School Lunch fund when earned. Any residual deficit was caused by the timing of receipt of reimbursable grant funds and school lunch operations related payments exceeding the fund's cash balance.

*Other funds:* The cash deficits in these funds are a result of payments out of the funds, brought about by unknown circumstances, exceeding the funds' cash balance.

**Note 8. Holding Corporation**

The School Corporation has entered into capital leases with the GCS School Bldg. Corp. One (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ending June 30, 2021 and 2022, totaled \$8,131,000 and \$9,220,000, respectively.

**Note 9. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: health insurance, as authorized by Indiana Code 5-10-8. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding these benefits can be obtained by contacting the School Corporation.

GOSHEN COMMUNITY SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 10. Subsequent Event**

On October 1, 2022, the School Corporation entered into a capital lease with the GCS School Bldg. Corp. One in the amount of \$6,777,000. The capital lease is to provide financing for renovations and improvements to school facilities throughout the School Corporation.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	Operating		Referendum		Retirement/ Severance			2021 GO	2021B GO	Curricular			ECSEC	
	Education	Referendum Tax Levy	Debt Service	Fund - Exempt Capital	Operations	Rainy Day	Bond	Construction	Bond	School Lunch	Rental	Self-Insurance		
Cash and investments - beginning	\$ 5,121,832	\$ 1,564,079	\$ 2,510,081	\$ 1,697,852	\$ 4,560,720	\$ 5,593,447	\$ 291,833	\$ 744,929	\$ -	\$ -	\$ (2,339,378)	\$ 602,841	\$ 8,746,251	\$ (904,771)
Receipts:														
Local sources	148,916	5,270,909	8,144,466	7,099,321	9,267,375	-	-	12,275	-	-	46,844	28,468	10,299,988	5,731,381
Intermediate sources	139	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	43,440,369	-	-	-	-	-	-	-	-	-	7,806	301,944	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	2,629,072	-	-	-
Other receipts	-	-	-	-	232,608	1,941,810	-	54,500	70	-	372	263,139	-	210
Total receipts	43,589,424	5,270,909	8,144,466	7,099,321	9,499,983	1,941,810	-	66,775	70	-	2,684,094	593,551	10,299,988	5,731,591
Disbursements:														
Instruction	28,784,217	3,344,104	-	-	-	-	-	-	-	-	-	16,467	-	4,129,495
Support services	9,384,100	-	-	-	12,507,067	-	93,563	538,528	-	-	78,996	1,047,020	184,936	2,249,848
Noninstructional services	677,710	-	-	-	22,513	-	-	-	-	-	2,907,533	-	-	-
Facilities acquisition and construction	-	-	-	-	418,057	-	-	1,477,163	1,944,398	-	148,588	-	-	820
Debt service	529,403	1,132,837	8,051,535	6,012,666	1,126,856	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	2,044,160	-	-	-	-	-	-	11,063,776	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	39,375,430	4,476,941	8,051,535	6,012,666	14,074,493	2,044,160	93,563	2,015,691	1,944,398	-	3,135,117	1,063,487	11,248,712	6,380,163
Excess (deficiency) of receipts over disbursements	4,213,994	793,968	92,931	1,086,655	(4,574,510)	(102,350)	(93,563)	(1,948,916)	(1,944,328)	-	(451,023)	(469,936)	(948,724)	(648,572)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	116,162	-	-	5,652,938	-	-	-	-	-
Sale of capital assets	-	-	-	-	1,759	-	-	-	-	-	-	-	-	-
Transfers in	121,547	-	-	-	4,795,959	-	-	-	-	-	-	469,568	-	-
Transfers out	(4,801,507)	-	(981,521)	-	(170,877)	-	-	-	-	-	-	-	(110)	(65,123)
Total other financing sources (uses)	(4,679,960)	-	(981,521)	-	4,626,841	116,162	-	-	5,652,938	-	-	469,568	(110)	(65,123)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(465,966)	793,968	(888,590)	1,086,655	52,331	13,812	(93,563)	(1,948,916)	3,708,610	-	(451,023)	(368)	(948,834)	(713,695)
Cash and investments - ending	\$ 4,655,666	\$ 2,358,047	\$ 1,621,491	\$ 2,784,507	\$ 4,613,051	\$ 5,607,259	\$ 198,270	\$ (1,203,987)	\$ 3,708,610	\$ -	\$ (2,790,401)	\$ 602,473	\$ 7,797,417	\$ (1,618,466)

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

	ISB/ISD Transportation	Child Care Program	GCS Training Fund	Energy Savings	GMS Retention Pond	Waterford School Garden	Robotics MSP Kits	STEM Camp	Founders Award Prairie View	Tech Warranty Repair	Coca Cola	Chamberlain Health Snack Options	West Goshen TAP	Walmart Grant
Cash and investments - beginning	\$ 10,693	\$ (48,295)	\$ (435,021)	\$ 23,254	\$ 500	\$ 1,830	\$ 1,979	\$ -	\$ -	\$ 24,617	\$ 19,485	\$ 1,345	\$ 2,526	\$ 2,000
Receipts:														
Local sources	-	25,327	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	434,084	-	-	-	-	-	-	8,036	-	-	-	-
Total receipts	-	25,327	434,084	-	-	-	-	-	-	8,036	-	-	-	-
Disbursements:														
Instruction	-	-	-	-	-	-	-	78	-	46,990	-	-	-	975
Support services	-	-	-	-	-	-	-	-	-	4,886	-	-	-	-
Noninstructional services	-	59,471	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	59,471	-	-	-	-	-	78	-	51,876	-	-	-	975
Excess (deficiency) of receipts over disbursements	-	(34,144)	434,084	-	-	-	-	(78)	-	(43,840)	-	-	-	(975)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	67,070	-	32,671	-	-	-	-	-	15,326	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	67,070	-	32,671	-	-	-	-	-	15,326	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	32,926	434,084	32,671	-	-	-	(78)	-	(28,514)	-	-	-	(975)
Cash and investments - ending	\$ 10,693	\$ (15,369)	\$ (937)	\$ 55,925	\$ 500	\$ 1,830	\$ 1,979	\$ (78)	\$ -	\$ (3,897)	\$ 19,485	\$ 1,345	\$ 2,526	\$ 1,025

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

	Data Action Mini Grant (Oaklawn)	Educational License Plates	Para Pro Test (In/Out)	Alternative Education Fund	Early Literacy Grant	2017-18 Merit	Lilly Counseling Grant	ECC/Waterford School	Green Schools Initiative Chandle	Donations General	Green Schools Initiative - PV	Green Schools Initiative - Water	Merit Learning Center	Green School Initiative - GHS
Cash and investments - beginning	\$ -	\$ 15,696	\$ 1,160	\$ 231,874	\$ 76	\$ 27,612	\$ 315,594	\$ 1,207	\$ 30,250	\$ -	\$ -	\$ -	\$ (463,535)	\$ -
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	1,337,048	1,500
Intermediate sources	-	225	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	4,000	1,000	-	-
Total receipts	-	225	-	-	-	-	-	-	-	-	4,000	1,000	1,337,048	1,500
Disbursements:														
Instruction	-	-	-	231,874	-	-	-	-	-	-	145	-	773,612	-
Support services	-	-	1,160	-	-	27,612	194,034	-	1,830	1,994	-	-	73,313	-
Noninstructional services	-	-	-	-	-	-	-	-	-	3,843	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	305	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,160	231,874	-	27,612	194,034	-	1,830	5,837	145	-	847,230	-
Excess (deficiency) of receipts over disbursements	-	225	(1,160)	(231,874)	-	(27,612)	(194,034)	-	(1,830)	(5,837)	3,855	1,000	489,818	1,500
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	427,758	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(187,183)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	240,575	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	225	(1,160)	(231,874)	-	(27,612)	(194,034)	-	(1,830)	234,738	3,855	1,000	489,818	1,500
Cash and investments - ending	\$ -	\$ 15,921	\$ -	\$ -	\$ 76	\$ -	\$ 121,560	\$ 1,207	\$ 28,420	\$ 234,738	\$ 3,855	\$ 1,000	\$ 26,283	\$ 1,500

GOSHEN COMMUNITY SCHOOLS  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2021

	Preschool Grant	IB Testing Fees	AWS Foundation Grant	Elkhart Comm Foundation (ECSEC)	Avd. Manuf. Academy Donation	Elkhart Comm. Found. Music Grant	Orchestra Repair (Donation)	GCS Foundation Grants	GHS Teacher Incentive Donations	NIET	AHEC/Health Careers	West Goshen Uniforms	Goshen Year of Goodness	GMS Major Saver
Cash and investments - beginning	\$ -	\$ 76,134	\$ (2,413)	\$ 3,200	\$ -	\$ -	\$ 1,500	\$ 18,967	\$ 1,765	\$ -	\$ 2,231	\$ 3,744	\$ 1,248	\$ 1,290
Receipts:														
Local sources	9,000	3,294	-	-	122,500	-	-	1,594	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	1,625	-	-	-	-	-
Total receipts	9,000	3,294	-	-	122,500	-	-	1,594	1,625	-	-	-	-	-
Disbursements:														
Instruction	-	-	-	-	-	-	-	9,993	1,091	-	-	-	-	-
Support services	-	-	-	-	-	-	-	4,446	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	14,439	1,091	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	9,000	3,294	-	-	122,500	-	-	(12,845)	534	-	-	-	-	-
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(1,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(1,000)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,000	3,294	-	-	122,500	-	-	(12,845)	(466)	-	-	-	-	-
Cash and investments - ending	\$ 9,000	\$ 79,428	\$ (2,413)	\$ 3,200	\$ 122,500	\$ -	\$ 1,500	\$ 6,122	\$ 1,299	\$ -	\$ 2,231	\$ 3,744	\$ 1,248	\$ 1,290

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

	West Goshen Food Pantry	Jim Alber Balloon Project	Support Group Prenatal TeenDad	CPR Training	CLASS/Parkside/IU Health	County Kids Create	Interra HS Gym Sponsorship	Angel Meal Fund	IN Youth Instit - ASCA Conference	El Sistema Donations	Model Playground	Pool (Recreation)	United Way Donations
Cash and investments - beginning	\$ -	\$ 1,601	\$ 650	\$ 3,308	\$ 6,022	\$ 8,412	\$ -	\$ -	\$ -	\$ 302	\$ 3,238	\$ (70,478)	\$ 81,111
Receipts:													
Local sources	120	-	-	-	-	-	-	-	-	-	-	11,773	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	38,000
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	120	-	-	-	-	-	-	-	-	-	-	11,773	38,000
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	300	-	-	-	-	-	-	-	32,224	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	89,703	44,263
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	300	-	-	-	-	-	-	-	121,927	44,263
Excess (deficiency) of receipts over disbursements	120	-	-	(300)	-	-	-	-	-	-	-	(110,154)	(6,263)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	167,504	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(47,492)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	120,012	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	120	-	-	(300)	-	-	-	-	-	-	-	9,858	(6,263)
Cash and investments - ending	\$ 120	\$ 1,601	\$ 650	\$ 3,008	\$ 6,022	\$ 8,412	\$ -	\$ -	\$ -	\$ 302	\$ 3,238	\$ (60,620)	\$ 74,848

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

	Wysong Donations	Chamberlain EX Donation	Lisa's Legacy Nutrition Fund	Leedy Scholarship Fund	Operations Scholarship	Energy Savings Rebates	Tech Warranty Account	Reading Camp	Donations - General Purpose	GMS Pool	Formative Assessment Grant	Student Learning Recovery 21-22	Cybersecurity	High Ability (2017-2018)
Cash and investments - beginning	\$ 1,190	\$ 2,000	\$ 2,410	\$ -	\$ -	\$ 15,624	\$ 15,326	\$ 318	\$ 252,402	\$ (30,410)	\$ -	\$ -	\$ -	\$ 2,602
Receipts:														
Local sources	-	-	-	9,140	2,000	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	68,459	-	17,943	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	17,047	-	-	-	-	-	-	-	-
Total receipts	-	-	-	9,140	2,000	17,047	-	-	-	-	68,459	-	17,943	-
Disbursements:														
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	22,813	-	17,943	-
Noninstructional services	-	-	-	-	-	-	-	-	-	17,082	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	17,082	22,813	-	17,943	-
Excess (deficiency) of receipts over disbursements	-	-	-	9,140	2,000	17,047	-	-	-	(17,082)	45,646	-	-	-
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	47,492	-	-	-	-
Transfers out	-	-	-	-	-	(32,671)	(15,326)	(318)	(252,402)	-	-	-	-	(2,602)
Total other financing sources (uses)	-	-	-	-	-	(32,671)	(15,326)	(318)	(252,402)	47,492	-	-	-	(2,602)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	9,140	2,000	(15,624)	(15,326)	(318)	(252,402)	30,410	45,646	-	-	(2,602)
Cash and investments - ending	\$ 1,190	\$ 2,000	\$ 2,410	\$ 9,140	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,646	\$ -	\$ -	\$ -

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

	High Ability (2019-2020)	Computer Consortium/E d Tech Advance	Early Childhood Intervention	Medicaid Reimbursement	Secured School Safety	STEM Acceleration Program Grant	Alternative Education Grant	ILEIG Early Intervention 18-19	ILEIG Early Intervention 19-20	ILEIG Early Intervention 20-21	ILEIG Early Intervention 21-22	NESP 18-19	NESP 19-20	NESP 20-21
Cash and investments - beginning	\$ (2,000)	\$ 148,952	\$ 108,151	\$ 6,804	\$ 850	\$ -	\$ -	\$ 890	\$ 25,449	\$ -	\$ -	\$ (8,516)	\$ 196,262	\$ -
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	670	-	50,000	25,259	284,027	-	-	17,791	-	-	-	576,013
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	1	-	-
Total receipts	-	-	670	-	50,000	25,259	284,027	-	-	17,791	-	1	-	576,013
Disbursements:														
Instruction	-	-	-	-	-	25,259	-	-	12,429	-	-	-	187,118	287,374
Support services	-	42,627	-	-	100,850	-	-	-	13,000	11,000	-	-	805	5,657
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	3,269
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	42,627	-	-	100,850	25,259	-	-	25,429	11,000	-	-	187,923	296,300
Excess (deficiency) of receipts over disbursements	-	(42,627)	670	-	(50,850)	-	284,027	-	(25,429)	6,791	-	1	(187,923)	279,713
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,000	(42,627)	670	-	(50,850)	-	284,027	-	(25,429)	6,791	-	1	(187,923)	279,713
Cash and investments - ending	\$ -	\$ 106,325	\$ 108,821	\$ 6,804	\$ (50,000)	\$ -	\$ 284,027	\$ 890	\$ 20	\$ 6,791	\$ -	\$ (8,515)	\$ 8,339	\$ 279,713

GOSHEN COMMUNITY SCHOOLS  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	NESP 21-22	Career and Technical Performance	Teacher Appreciation Grant	TAP - Award (West Goshen)	Teacher Performance	High Ability	State Connectivity Grant	Project Lead the Way (Grant)	PLTW Computer Science Grant	Title I Part D 2013-14	Title I Part D 2018-19	Title I Basic 2018-19	Title I Basic 2019-20	Title I Basic 2020-21
Cash and investments - beginning	\$ -	\$ 38,402	\$ (221)	\$ 39,346	\$ 194	\$ 30,657	\$ 14,388	\$ -	\$ -	\$ 30	\$ 784	\$ (40)	\$ (219,595)	\$ -
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	236,722	-	-	47,747	7,910	9,400	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	209,630	580,315
Other receipts	-	-	-	-	-	2,603	-	-	-	-	-	-	-	-
Total receipts	-	-	236,722	-	-	50,350	7,910	9,400	-	-	-	-	209,630	580,315
Disbursements:														
Instruction	-	1,600	240,966	-	-	49,534	-	18,096	-	-	-	-	139,547	510,961
Support services	-	-	-	-	-	-	-	3,600	-	-	-	-	64,038	204,080
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	9,642	1,971
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,600	240,966	-	-	49,534	-	21,696	-	-	-	-	213,227	717,012
Excess (deficiency) of receipts over disbursements	-	(1,600)	(4,244)	-	-	816	7,910	(12,296)	-	-	-	-	(3,597)	(136,697)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	4,465	-	-	-	-	-	-	-	-	40	-	-
Transfers out	-	-	-	-	-	(2,000)	-	-	-	(30)	(784)	-	-	-
Total other financing sources (uses)	-	-	4,465	-	-	(2,000)	-	-	-	(30)	(784)	40	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,600)	221	-	-	(1,184)	7,910	(12,296)	-	(30)	(784)	40	(3,597)	(136,697)
Cash and investments - ending	\$ -	\$ 36,802	\$ -	\$ 39,346	\$ 194	\$ 29,473	\$ 22,298	\$ (12,296)	\$ -	\$ -	\$ -	\$ -	\$ (223,192)	\$ (136,697)

GOSHEN COMMUNITY SCHOOLS  
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	Title I Basic 2021-22	Federal Math/Science - ETHOS	Reading Improvement	IDEA Spec Ed Part B 2019-21	IDEA Spec Ed Part B 2020-22	IDEA Spec Ed Part B 2021-23	IDEA Spec Ed Part B 2017-18	IDEA Spec Ed Part B 2018-19	IDEA Spec Ed Part B 2019-20	Spec Ed Preschool 2021-22	Spec Ed Preschool 2022-23	Spec Ed Preschool 2018-19	Spec Ed Preschool 2019-20	Spec Ed Preschool 2020-21
Cash and investments - beginning	\$ -	\$ 903	\$ 14,584	\$ -	\$ -	\$ -	\$ -	\$ (160,991)	\$ (329,093)	\$ -	\$ -	\$ 68,479	\$ (80,892)	\$ -
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	71,486	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	102,672
Federal sources	-	-	-	4,308,997	1,874,478	-	-	659,818	3,013,037	-	-	-	35,387	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	4,308,997	1,874,478	-	-	659,818	3,013,037	-	-	71,486	35,387	102,672
Disbursements:														
Instruction	-	-	-	6,327,712	1,528,145	-	77,743	101,922	2,683,944	-	-	138,007	345,838	102,672
Support services	-	-	-	-	2,947	-	-	2,572	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	6,327,712	1,531,092	-	77,743	104,494	2,683,944	-	-	138,007	345,838	102,672
Excess (deficiency) of receipts over disbursements	-	-	-	(2,018,715)	343,386	-	(77,743)	555,324	329,093	-	-	(66,521)	(310,451)	-
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	903	319	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(1,806)	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(903)	319	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(903)	319	(2,018,715)	343,386	-	(77,743)	555,324	329,093	-	-	(66,521)	(310,451)	-
Cash and investments - ending	\$ -	\$ -	\$ 14,903	\$ (2,018,715)	\$ 343,386	\$ -	\$ (77,743)	\$ 394,333	\$ -	\$ -	\$ -	\$ 1,958	\$ (391,343)	\$ -

GOSHEN COMMUNITY SCHOOLS  
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 For the Year Ended June 30, 2021

	CTE Incentive	Title IV Student Support 2018-19	Title IV Student Support 2019-21	Title IV Student Support 2020-22	Medicaid Reimbursements - Federal	Title II Part A 2019-21	Title II Part A 2011-13	Title II Part A 2012-14	Title II Part A 2018-20	Tap 2019-20	Title III ELA 2019-2021	Title III ELA 2020-2022	Title III ELA 2016-2018	Title III ELA 2017-2019
Cash and investments - beginning	\$ 751	\$ (2,451)	\$ -	\$ (2,091)	\$ 863,843	\$ (9,528)	\$ -	\$ 300	\$ (30,946)	\$ 92	\$ (62,067)	\$ -	\$ -	\$ (6,712)
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	78,400	46,359	30,774	296,655	52,007	-	-	93,727	-	3,212	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	78,400	46,359	30,774	296,655	52,007	-	-	93,727	-	3,212	-	-	-
Disbursements:														
Instruction	-	-	-	26,090	736	-	-	-	-	-	155,716	63,916	-	-
Support services	-	75,949	-	408	7,960	66,082	2,313	-	66,887	728,196	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	3,765	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	75,949	-	26,498	8,696	66,082	2,313	-	66,887	728,196	159,481	63,916	-	-
Excess (deficiency) of receipts over disbursements	-	2,451	46,359	4,276	287,959	(14,075)	(2,313)	-	26,840	(728,196)	(156,269)	(63,916)	-	-
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(75,326)	-	-	(300)	-	(92)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(75,326)	-	-	(300)	-	(92)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,451	46,359	4,276	212,633	(14,075)	(2,313)	(300)	26,840	(728,288)	(156,269)	(63,916)	-	-
Cash and investments - ending	\$ 751	\$ -	\$ 46,359	\$ 2,185	\$ 1,076,476	\$ (23,603)	\$ (2,313)	\$ -	\$ (4,106)	\$ (728,196)	\$ (218,336)	\$ (63,916)	\$ -	\$ (6,712)

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

	Title III ELA 2018-2020	English Learners	TAP	NIET Teacher Incentive Grant	Special Ed 619 ARP 2022	ESSER III	ESSER II	GEER Fund Governor's Emerg. Ed	ESSER I	Teacher School Leader
Cash and investments - beginning	\$ (55,842)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	58,083	-	1,427,334	-	-	-	-	-	44,638	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>58,083</b>	<b>-</b>	<b>1,427,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,638</b>	<b>-</b>
Disbursements:										
Instruction	11,695	3,213	-	-	-	35,875	6,425	-	293,924	-
Support services	-	-	-	-	-	7,209	-	86,349	170,081	878,525
Noninstructional services	1,395	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>13,090</b>	<b>3,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,084</b>	<b>6,425</b>	<b>86,349</b>	<b>464,005</b>	<b>878,525</b>
Excess (deficiency) of receipts over disbursements	<b>44,993</b>	<b>(3,213)</b>	<b>1,427,334</b>	<b>-</b>	<b>-</b>	<b>(43,084)</b>	<b>(6,425)</b>	<b>(86,349)</b>	<b>(419,367)</b>	<b>(878,525)</b>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<b>44,993</b>	<b>(3,213)</b>	<b>1,427,334</b>	<b>-</b>	<b>-</b>	<b>(43,084)</b>	<b>(6,425)</b>	<b>(86,349)</b>	<b>(419,367)</b>	<b>(878,525)</b>
Cash and investments - ending	\$ (10,849)	\$ (3,213)	\$ 1,427,334	\$ -	\$ -	\$ (43,084)	\$ (6,425)	\$ (86,349)	\$ (419,367)	\$ (878,525)

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

	NIET - TSL - TAP	Payroll Clearing	Background Checks (In/Out)	Para Pro Exams	Prepaid School Lunch Accounts	Hail Damage Repair	Vision Clearing Account	Visa Clearing Account	Totals
Cash and investments - beginning	\$ -	\$ 965,971	\$ (9,253)	\$ (1,430)	\$ 1,212,345	\$ 2,031,432	\$ -	\$ -	\$ 33,145,848
Receipts:									
Local sources	-	-	-	-	55,677	5,524	49,396	-	47,755,322
Intermediate sources	-	-	-	-	-	-	-	-	38,364
State sources	-	-	-	-	-	-	-	-	45,194,732
Federal sources	-	-	-	-	-	-	-	-	15,441,923
Other receipts	-	59,227,277	549	2,160	-	784,316	-	61,655	63,037,062
Total receipts	-	59,227,277	549	2,160	55,677	789,840	49,396	61,655	171,467,403
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	50,715,498
Support services	-	-	3,828	1,265	2,103	2,169,862	30,629	46,296	31,261,731
Noninstructional services	-	-	-	-	-	-	-	-	3,842,160
Facilities acquisition and construction	-	-	-	-	-	-	-	-	3,989,331
Debt service	-	-	-	-	-	-	-	-	16,853,297
Nonprogrammed charges	-	-	-	-	-	-	-	-	13,107,936
Interfund loans	-	59,186,957	-	-	-	-	-	-	59,186,957
Total disbursements	-	59,186,957	3,828	1,265	2,103	2,169,862	30,629	46,296	178,956,910
Excess (deficiency) of receipts over disbursements	-	40,320	(3,279)	895	53,574	(1,380,022)	18,767	15,359	(7,489,507)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,769,100
Sale of capital assets	-	-	-	-	-	-	-	-	1,759
Transfers in	-	-	-	-	-	-	-	-	6,152,622
Transfers out	-	-	-	-	-	-	-	-	(6,638,470)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	5,285,011
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	40,320	(3,279)	895	53,574	(1,380,022)	18,767	15,359	(2,204,496)
Cash and investments - ending	\$ -	\$ 1,006,291	\$ (12,532)	\$ (535)	\$ 1,265,919	\$ 651,410	\$ 18,767	\$ 15,359	\$ 30,941,352

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

	Operating		Referendum		Retirement/			2021B GO		Curricular			ECSEC	
	Education	Tax Levy	Debt Service	Fund - Exempt Capital	Operations	Rainy Day	Bond	Construction	2021 GO Bond	Bond	School Lunch	Materials		Self-Insurance
Cash and investments - beginning	\$ 4,655,666	\$ 2,358,047	\$ 1,621,491	\$ 2,784,507	\$ 4,613,051	\$ 5,607,259	\$ 198,270	\$ (1,203,987)	\$ 3,708,610	\$ -	\$ (2,790,401)	\$ 602,473	\$ 7,797,417	\$ (1,618,466)
Receipts:														
Local sources	187,733	5,300,826	9,037,535	5,146,601	8,486,849	17,970	-	26,726	-	-	5,948	368,093	8,677,177	3,918,063
Intermediate sources	1,095	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	45,058,300	-	-	-	-	-	-	-	-	-	24,177	306,340	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	3,928,037	-	-	-
Other receipts	-	-	-	-	264,186	-	-	-	240	-	15,387	282,098	-	1,605,776
<b>Total receipts</b>	<b>45,247,128</b>	<b>5,300,826</b>	<b>9,037,535</b>	<b>5,146,601</b>	<b>8,751,035</b>	<b>17,970</b>	<b>-</b>	<b>26,726</b>	<b>240</b>	<b>-</b>	<b>3,973,549</b>	<b>956,531</b>	<b>8,677,177</b>	<b>5,523,839</b>
Disbursements:														
Instruction	29,271,977	3,098,452	-	-	-	-	-	-	-	-	-	18,241	-	3,586,839
Support services	9,975,528	-	-	-	13,035,491	-	59,118	2,265	-	1,100	66,412	1,130,125	148,781	2,220,257
Noninstructional services	551,258	-	-	-	34,617	-	-	-	-	-	3,546,854	-	-	-
Facilities acquisition and construction	-	-	-	-	652,553	-	-	4,796	1,857,518	119,767	40,801	-	-	-
Debt service	-	-	8,089,923	5,518,000	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	8,811,871	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>39,798,763</b>	<b>3,098,452</b>	<b>8,089,923</b>	<b>5,518,000</b>	<b>13,722,661</b>	<b>-</b>	<b>59,118</b>	<b>7,061</b>	<b>1,857,518</b>	<b>120,867</b>	<b>3,654,067</b>	<b>1,148,366</b>	<b>8,960,652</b>	<b>5,807,096</b>
Excess (deficiency) of receipts over disbursements	5,448,365	2,202,374	947,612	(371,399)	(4,971,626)	17,970	(59,118)	19,665	(1,857,278)	(120,867)	319,482	(191,835)	(283,475)	(283,257)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	2,750,737	-	-	-	-
Sale of capital assets	-	-	-	-	2,246	-	-	-	-	-	-	-	-	-
Transfers in	78,605	-	-	-	6,557,022	-	-	-	-	-	-	-	-	-
Transfers out	(6,116,000)	-	(441,022)	-	-	-	-	-	-	-	-	-	(705)	-
<b>Total other financing sources (uses)</b>	<b>(6,037,395)</b>	<b>-</b>	<b>(441,022)</b>	<b>-</b>	<b>6,559,268</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,750,737</b>	<b>-</b>	<b>-</b>	<b>(705)</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(589,030)	2,202,374	506,590	(371,399)	1,587,642	17,970	(59,118)	19,665	(1,857,278)	2,629,870	319,482	(191,835)	(284,180)	(283,257)
Cash and investments - ending	\$ 4,066,636	\$ 4,560,421	\$ 2,128,081	\$ 2,413,108	\$ 6,200,693	\$ 5,625,229	\$ 139,152	\$ (1,184,322)	\$ 1,851,332	\$ 2,629,870	\$ (2,470,919)	\$ 410,638	\$ 7,513,237	\$ (1,901,723)

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

	ISB/ISD Transportation	Child Care Program	GCS Training Fund	Energy Savings	GMS Retention Pond	Waterford School Garden	Robotics MSP Kits	STEM Camp	Founders Award Prairie View	Tech Warranty Repair	Coca Cola	Chamberlain Health Snack Options	West Goshen TAP	Walmart Grant
Cash and investments - beginning	\$ 10,693	\$ (15,369)	\$ (937)	\$ 55,925	\$ 500	\$ 1,830	\$ 1,979	\$ (78)	\$ -	\$ (3,897)	\$ 19,485	\$ 1,345	\$ 2,526	\$ 1,025
Receipts:														
Local sources	-	47,394	-	-	-	-	-	-	10,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	25,896	-	-	-	-	-	17,661	-	-	-	-
Total receipts	-	47,394	-	25,896	-	-	-	-	10,000	17,661	-	-	-	-
Disbursements:														
Instruction	-	-	-	-	-	-	-	2,481	4,504	4,817	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	746	-	-	-	-
Noninstructional services	-	62,960	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	17,442	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	62,960	-	-	-	-	-	2,481	4,504	5,563	17,442	-	-	-
Excess (deficiency) of receipts over disbursements	-	(15,566)	-	25,896	-	-	-	(2,481)	5,496	12,098	(17,442)	-	-	-
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	-	(15,566)	-	25,896	-	-	-	(2,481)	5,496	12,098	(17,442)	-	-	-
Cash and investments - ending	\$ 10,693	\$ (30,935)	\$ (937)	\$ 81,821	\$ 500	\$ 1,830	\$ 1,979	\$ (2,559)	\$ 5,496	\$ 8,201	\$ 2,043	\$ 1,345	\$ 2,526	\$ 1,025

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

	Data Action Mini Grant (Oaklawn)	Educational License Plates	Para Pro Test (In/Out)	Alternative Education Fund	Early Literacy Grant	2017-18 Merit	Lilly Counseling Grant	ECC/Waterford School	Green Schools Initiative Chandle	Donations General	Green Schools Initiative - PV	Green Schools Initiative - Water	Merit Learning Center	Green School Initiative - GHS
Cash and investments - beginning	\$ -	\$ 15,921	\$ -	\$ -	\$ 76	\$ -	\$ 121,560	\$ 1,207	\$ 28,420	\$ 234,738	\$ 3,855	\$ 1,000	\$ 26,283	\$ 1,500
Receipts:														
Local sources	2,114	-	-	-	-	-	-	-	-	-	-	-	116,635	5,250
Intermediate sources	-	300	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,114	300	-	-	-	-	-	-	-	-	-	-	116,635	5,250
Disbursements:														
Instruction	-	-	-	-	-	-	28,336	-	-	-	-	-	596,124	831
Support services	2,144	-	-	-	-	-	93,959	-	-	-	-	-	27,633	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,144	-	-	-	-	-	122,295	-	-	-	-	-	623,757	831
Excess (deficiency) of receipts over disbursements	(30)	300	-	-	-	-	(122,295)	-	-	-	-	-	(507,122)	4,419
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	(30)	300	-	-	-	-	(122,295)	-	-	-	-	-	(507,122)	4,419
Cash and investments - ending	\$ (30)	\$ 16,221	\$ -	\$ -	\$ 76	\$ -	\$ (735)	\$ 1,207	\$ 28,420	\$ 234,738	\$ 3,855	\$ 1,000	\$ (480,839)	\$ 5,919

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

	Preschool Grant	IB Testing Fees	AWS Foundation Grant	Elkhart Comm Foundation (ECSEC)	Avd. Manuf. Academy Donation	Elkhart Comm. Found. Music Grant	Orchestra Repair (Donation)	GCS Foundation Grants	GHS Teacher Incentive Donations	NIET	AHEC/Health Careers	West Goshen Uniforms	Goshen Year of Goodness	GMS Major Saver
Cash and investments - beginning	\$ 9,000	\$ 79,428	\$ (2,413)	\$ 3,200	\$ 122,500	\$ -	\$ 1,500	\$ 6,122	\$ 1,299	\$ -	\$ 2,231	\$ 3,744	\$ 1,248	\$ 1,290
Receipts:														
Local sources	-	19,569	-	-	98,448	4,000	-	23,378	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	19,569	-	-	98,448	4,000	-	23,378	-	-	-	-	-	-
Disbursements:														
Instruction	9,000	-	-	-	129,988	3,822	-	6,780	405	-	-	-	-	-
Support services	-	-	-	-	-	-	-	4,353	-	34,852	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,000	-	-	-	129,988	3,822	-	11,133	405	34,852	-	-	-	-
Excess (deficiency) of receipts over disbursements	(9,000)	19,569	-	-	(31,540)	178	-	12,245	(405)	(34,852)	-	-	-	-
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,000)	19,569	-	-	(31,540)	178	-	12,245	(405)	(34,852)	-	-	-	-
Cash and investments - ending	\$ -	\$ 98,997	\$ (2,413)	\$ 3,200	\$ 90,960	\$ 178	\$ 1,500	\$ 18,367	\$ 894	\$ (34,852)	\$ 2,231	\$ 3,744	\$ 1,248	\$ 1,290

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

	West Goshen Food Pantry	Jim Alber Balloon Project	Support Group Prenatal TeenDad	CPR Training	CLASS/Parkside/IU Health	County Kids Create	Interra HS Gym Sponsorship	Angel Meal Fund	IN Youth Instit - ASCA Conference	El Sistema Donations	Model Playground	Pool (Recreation)	United Way Donations
Cash and investments - beginning	\$ 120	\$ 1,601	\$ 650	\$ 3,008	\$ 6,022	\$ 8,412	\$ -	\$ -	\$ -	\$ 302	\$ 3,238	\$ (60,620)	\$ 74,848
Receipts:													
Local sources	-	-	-	665	-	-	50,000	5	750	-	-	36,511	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	38,000
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	665	-	-	50,000	5	750	-	-	36,511	38,000
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	43,456	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	56,555	51,979
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	-	-	100,011	51,979
Excess (deficiency) of receipts over disbursements	-	-	-	665	-	-	50,000	5	750	-	-	(63,500)	(13,979)
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	-	-	-	665	-	-	50,000	5	750	-	-	(63,500)	(13,979)
Cash and investments - ending	\$ 120	\$ 1,601	\$ 650	\$ 3,673	\$ 6,022	\$ 8,412	\$ 50,000	\$ 5	\$ 750	\$ 302	\$ 3,238	\$ (124,120)	\$ 60,869

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

	Wysong Donations	Chamberlain EX Donation	Lisa's Legacy Nutrition Fund	Leedy Scholarship Fund	Operations Scholarship	Energy Savings Rebates	Tech Warranty Account	Reading Camp	Donations - General Purpose	GMS Pool	Formative Assessment Grant	Student Learning Recovery 21-22	Cybersecurity	High Ability (2017-2018)
Cash and investments - beginning	\$ 1,190	\$ 2,000	\$ 2,410	\$ 9,140	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,646	\$ -	\$ -	\$ -
Receipts:														
Local sources	-	-	-	246	-	-	-	-	-	-	-	55,015	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	78,824	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	246	-	-	-	-	-	-	78,824	55,015	-	-
Disbursements:														
Instruction	-	-	-	-	-	-	-	-	-	-	-	74,500	-	-
Support services	-	-	-	-	-	-	-	-	-	-	5,720	-	-	-
Noninstructional services	-	-	10	1,000	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	10	1,000	-	-	-	-	-	-	5,720	74,500	-	-
Excess (deficiency) of receipts over disbursements	-	-	(10)	(754)	-	-	-	-	-	-	73,104	(19,485)	-	-
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	-	-	(10)	(754)	-	-	-	-	-	-	73,104	(19,485)	-	-
Cash and investments - ending	\$ 1,190	\$ 2,000	\$ 2,400	\$ 8,386	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,750	\$ (19,485)	\$ -	\$ -

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

	High Ability (2019-2020)	Computer Consortium/Ed Tech Advance	Early Childhood Intervention	Medicaid Reimbursement	Secured School Safety	STEM Acceleration Program Grant	Alternative Education Grant	ILEIG Early Intervention 18-19	ILEIG Early Intervention 19-20	ILEIG Early Intervention 20-21	ILEIG Early Intervention 21-22	NESP 18-19	NESP 19-20	NESP 20-21
Cash and investments - beginning	\$ -	\$ 106,325	\$ 108,821	\$ 6,804	\$ (50,000)	\$ -	\$ 284,027	\$ 890	\$ 20	\$ 6,791	\$ -	\$ (8,515)	\$ 8,339	\$ 279,713
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	82,000	44,374	75,029	-	-	-	19,957	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	82,000	44,374	75,029	-	-	-	19,957	-	-	-
Disbursements:														
Instruction	-	-	-	-	-	43,030	-	-	-	-	-	-	8,339	276,593
Support services	-	-	-	-	47,695	1,179	-	-	-	6,791	19,957	-	-	743
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	2,377
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	47,695	44,209	-	-	-	6,791	19,957	-	8,339	279,713
Excess (deficiency) of receipts over disbursements	-	-	-	-	34,305	165	75,029	-	-	(6,791)	-	-	(8,339)	(279,713)
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	-	-	-	-	34,305	165	75,029	-	-	(6,791)	-	-	(8,339)	(279,713)
Cash and investments - ending	\$ -	\$ 106,325	\$ 108,821	\$ 6,804	\$ (15,695)	\$ 165	\$ 359,056	\$ 890	\$ 20	\$ -	\$ -	\$ (8,515)	\$ -	\$ -

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

	NESP 21-22	Career and Technical Performance	Teacher Appreciation Grant	TAP - Award (West Goshen)	Teacher Performance	High Ability	State Connectivity Grant	Project Lead the Way (Grant)	PLTW Computer Science Grant	Title I Part D 2013-14	Title I Part D 2018-19	Title I Basic 2018-19	Title I Basic 2019-20	Title I Basic 2020-21
Cash and investments - beginning	\$ -	\$ 36,802	\$ -	\$ 39,346	\$ 194	\$ 29,473	\$ 22,298	\$ (12,296)	\$ -	\$ -	\$ -	\$ -	\$ (223,192)	\$ (136,697)
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	678,203	-	234,461	-	-	56,386	9,864	13,556	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	215,048
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	678,203	-	234,461	-	-	56,386	9,864	13,556	-	-	-	-	-	215,048
Disbursements:														
Instruction	225,879	-	208,656	-	-	44,564	-	1,900	1,500	-	-	-	-	296,628
Support services	66,113	-	25,161	-	-	-	-	250	-	-	-	-	-	147,962
Noninstructional services	599	-	644	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	292,591	-	234,461	-	-	44,564	-	2,150	1,500	-	-	-	-	444,590
Excess (deficiency) of receipts over disbursements	385,612	-	-	-	-	11,822	9,864	11,406	(1,500)	-	-	-	-	(229,542)
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	385,612	-	-	-	-	11,822	9,864	11,406	(1,500)	-	-	-	-	(229,542)
Cash and investments - ending	\$ 385,612	\$ 36,802	\$ -	\$ 39,346	\$ 194	\$ 41,295	\$ 32,162	\$ (890)	\$ (1,500)	\$ -	\$ -	\$ -	\$ (223,192)	\$ (366,239)

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

	Title I Basic 2021-22	Federal Math/Science - ETHOS	Reading Improvement	IDEA Spec Ed Part B 2019-21	IDEA Spec Ed Part B 2020-22	IDEA Spec Ed Part B 2021-23	IDEA Spec Ed Part B 2017-18	IDEA Spec Ed Part B 2018-19	IDEA Spec Ed Part B 2019-20	Spec Ed Preschool 2021-22	Spec Ed Preschool 2022-23	Spec Ed Preschool 2018-19	Spec Ed Preschool 2019-20	Spec Ed Preschool 2020-21
Cash and investments - beginning	\$ -	\$ -	\$ 14,903	\$ (2,018,715)	\$ 343,386	\$ -	\$ (77,743)	\$ 394,333	\$ -	\$ -	\$ -	\$ 1,958	\$ (391,343)	\$ -
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	192,704	-	112,069	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	653,031	1,741,902	347,952	125,130	4,900	-	-	78,962	-	341,704	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	653,031	1,741,902	347,952	125,130	4,900	-	192,704	78,962	112,069	341,704	-
Disbursements:														
Instruction	357,985	-	-	519,346	2,381,316	1,231,986	-	119,996	-	55,301	150,205	-	59,599	-
Support services	131,357	-	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	2,328	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	491,670	-	-	519,346	2,381,316	1,231,986	-	119,996	-	55,301	150,205	-	59,599	-
Excess (deficiency) of receipts over disbursements	(491,670)	-	-	133,685	(639,414)	(884,034)	125,130	(115,096)	-	137,403	(71,243)	112,069	282,105	-
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	(491,670)	-	-	133,685	(639,414)	(884,034)	125,130	(115,096)	-	137,403	(71,243)	112,069	282,105	-
Cash and investments - ending	\$ (491,670)	\$ -	\$ 14,903	\$ (1,885,030)	\$ (296,028)	\$ (884,034)	\$ 47,387	\$ 279,237	\$ -	\$ 137,403	\$ (71,243)	\$ 114,027	\$ (109,238)	\$ -

GOSHEN COMMUNITY SCHOOLS  
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 For the Year Ended June 30, 2022

	CTE Incentive	Title IV Student Support 2018-19	Title IV Student Support 2019-21	Title IV Student Support 2020-22	Medicaid Reimbursements - Federal	Title II Part A 2019-21	Title II Part A 2011-13	Title II Part A 2012-14	Title II Part A 2018-20	Tap 2019-20	Title III ELA 2019-2021	Title III ELA 2020-2022	Title III ELA 2016-2018	Title III ELA 2017-2019
Cash and investments - beginning	\$ 751	\$ -	\$ 46,359	\$ 2,185	\$ 1,076,476	\$ (23,603)	\$ (2,313)	\$ -	\$ (4,106)	\$ (728,196)	\$ (218,336)	\$ (63,916)	\$ -	\$ (6,712)
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	192,153	37,750	29,783	166	-	-	29,991	-	-	-
Other receipts	-	-	-	-	-	-	-	-	4,106	-	-	-	-	-
Total receipts	-	-	-	-	192,153	37,750	29,783	166	4,106	-	29,991	-	-	-
Disbursements:														
Instruction	-	-	-	15,300	12,761	-	-	-	-	-	6,209	138,097	94,404	-
Support services	-	-	25,317	-	12,779	95,987	41,350	333	172	207,411	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	730	44	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	25,317	15,300	25,540	95,987	41,350	333	172	207,411	6,939	138,141	94,404	-
Excess (deficiency) of receipts over disbursements	-	-	(25,317)	(15,300)	166,613	(58,237)	(11,567)	(167)	3,934	(207,411)	23,052	(138,141)	(94,404)	-
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(36,355)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(36,355)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(25,317)	(15,300)	130,258	(58,237)	(11,567)	(167)	3,934	(207,411)	23,052	(138,141)	(94,404)	-
Cash and investments - ending	\$ 751	\$ -	\$ 21,042	\$ (13,115)	\$ 1,206,734	\$ (81,840)	\$ (13,880)	\$ (167)	\$ (172)	\$ (935,607)	\$ (195,284)	\$ (202,057)	\$ (94,404)	\$ (6,712)

GOSHEN COMMUNITY SCHOOLS  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2022

	Title III ELA 2018-2020	English Learners	TAP	NIET Teacher Incentive Grant	Special Ed 619 ARP 2022	ESSER III	ESSER II	GEER Fund Governor's Emerg. Ed	ESSER I	Teacher School Leader
Cash and investments - beginning	\$ (10,849)	\$ (3,213)	\$ 1,427,334	\$ -	\$ -	\$ (43,084)	\$ (6,425)	\$ (86,349)	\$ (419,367)	\$ (878,525)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	222,342	-	29,553	848,266	57,828	-	266,616	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	222,342	-	29,553	848,266	57,828	-	266,616	-
Disbursements:										
Instruction	2,106	-	-	-	29,553	903,397	983,900	-	140,086	-
Support services	-	-	-	10,837	-	275,522	16,235	17,118	143,823	15,214
Noninstructional services	-	-	-	-	-	37,331	2,188	-	-	-
Facilities acquisition and construction	-	-	-	-	-	78,217	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,106	-	-	10,837	29,553	1,294,467	1,002,323	17,118	283,909	15,214
Excess (deficiency) of receipts over disbursements	(2,106)	-	222,342	(10,837)	-	(446,201)	(944,495)	(17,118)	(17,293)	(15,214)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,106)	-	222,342	(10,837)	-	(446,201)	(944,495)	(17,118)	(17,293)	(15,214)
Cash and investments - ending	\$ (12,955)	\$ (3,213)	\$ 1,649,676	\$ (10,837)	\$ -	\$ (489,285)	\$ (950,920)	\$ (103,467)	\$ (436,660)	\$ (893,739)

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

	NIET - TSL - TAP	Payroll Clearing	Background Checks (In/Out)	Para Pro Exams	Prepaid School Lunch Accounts	Hail Damage Repair	Vision Clearing Account	Visa Clearing Account	Totals
Cash and investments - beginning	\$ -	\$ 1,006,291	\$ (12,532)	\$ (535)	\$ 1,265,919	\$ 651,410	\$ 18,767	\$ 15,359	\$ 30,941,352
Receipts:									
Local sources	-	-	-	-	49,793	1,491	45,708	-	42,045,266
Intermediate sources	-	-	-	-	-	-	-	-	39,395
State sources	-	-	-	-	-	-	-	-	46,681,471
Federal sources	1,667,846	-	-	-	-	-	-	-	10,818,960
Other receipts	-	61,302,224	1,572	935	-	-	-	110,161	63,630,242
Total receipts	1,667,846	61,302,224	1,572	935	49,793	1,491	45,708	110,161	163,215,334
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	45,145,733
Support services	1,805,870	-	3,719	1,045	1,073	14,085	53,561	129,846	30,170,445
Noninstructional services	-	-	-	-	-	-	-	-	4,351,474
Facilities acquisition and construction	-	-	-	-	-	-	-	-	2,771,094
Debt service	-	-	-	-	-	-	-	-	13,607,923
Nonprogrammed charges	-	-	-	-	-	-	-	-	8,811,871
Interfund loans	-	61,257,043	-	-	-	-	-	-	61,257,043
Total disbursements	1,805,870	61,257,043	3,719	1,045	1,073	14,085	53,561	129,846	166,115,583
Excess (deficiency) of receipts over disbursements	(138,024)	45,181	(2,147)	(110)	48,720	(12,594)	(7,853)	(19,685)	(2,900,249)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	2,750,737
Sale of capital assets	-	-	-	-	-	-	-	-	2,246
Transfers in	-	-	-	-	-	-	414	-	6,636,041
Transfers out	-	-	-	-	-	-	-	-	(6,594,082)
Total other financing sources (uses)	-	-	-	-	-	-	414	-	2,794,942
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(138,024)	45,181	(2,147)	(110)	48,720	(12,594)	(7,439)	(19,685)	(105,307)
Cash and investments - ending	\$ (138,024)	\$ 1,051,472	\$ (14,679)	\$ (645)	\$ 1,314,639	\$ 638,816	\$ 11,328	\$ (4,326)	\$ 30,836,045

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OTHER INFORMATION

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GOSHEN COMMUNITY SCHOOLS  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
US Bank	Copiers	\$ 81,356	7/1/2018	7/1/2022
Advanced Imaging	Capital Lease	7,569	8/1/2020	8/1/2022
US Bank	Copiers/Printers	74,820	6/6/2018	6/1/2022
US Bancorp	Staff Computers	141,316	8/5/2020	7/1/2024
GCS School Bldg. Corp. One	2020 Bonds	2,466,500	5/28/2020	1/15/2040
GCS School Bldg. Corp. One	2019 Bonds	2,161,000	5/16/2019	1/15/2039
GCS School Bldg. Corp. One	2014 Bonds	1,267,000	6/26/2014	6/30/2034
GCS School Bldg. Corp. One	Refunding Bonds 2013	<u>3,702,000</u>	10/1/2013	7/15/2028
Total of annual lease payments		<u>\$ 9,901,561</u>		

Description of Debt	Ending Principal Balance	Principal Due Within One Year
Type	Purpose	
Governmental activities:		
General Obligation Bonds	GOB 2019	\$ 1,400,000
General Obligation Bonds	GOB 2021	5,300,000
General Obligation Bonds	GOB 2021B	1,365,000
Notes and Loans Payable	Common School Loan A2851	50,000
Notes and Loans Payable	Common School Loan A2907	50,000
Notes and Loans Payable	Common School Loan A2944	<u>150,000</u>
Totals		<u>\$ 8,315,000</u>

## OTHER REPORTS

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