

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LOGANSPORT COMMUNITY SCHOOL CORPORATION

CASS COUNTY, INDIANA

July 1, 2017 to June 30, 2019



**FILED**  
01/03/2020



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SCHEDULE OF OFFICIALS

| <u>Office</u>                    | <u>Official</u>                 | <u>Term</u>                                  |
|----------------------------------|---------------------------------|--|
| Treasurer                        | Gregory E. Korreckt             | 07-01-17 to 06-30-20                         |
| Superintendent<br>of Schools     | Michele M. Starkey              | 07-01-17 to 06-30-20                         |
| President of the<br>School Board | Scott B. Kraud<br>Bill J. Cuppy | 01-01-17 to 12-31-18<br>01-01-19 to 12-31-19 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE LOGANSPORT COMMUNITY  
SCHOOL CORPORATION, CASS COUNTY, INDIANA

**Report on the Financial Statement**

We have audited the accompanying financial statement of the Logansport Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2017 to June 30, 2019, and the related notes to the financial statement as listed in the Table of Contents.

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

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

***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2017 to June 30, 2019.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2017 to June 30, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*Other Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated December 5, 2019, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

December 5, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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LOGANSPORT COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2018 and 2019

| Fund                                   | Cash and<br>Investments<br>07-01-17 | Receipts      | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-18 | Receipts      | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-19 |
|--|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|
| General                                | \$ 3,940,213                        | \$ 31,238,015 | \$ 31,163,043 | \$ 1,411                             | \$ 4,016,596                        | \$ 14,923,625 | \$ 17,672,592 | \$ (1,267,629)                       | \$ -                                |
| Education                              | -                                   | -             | -             | -                                    | -                                   | 16,352,571    | 13,157,993    | (696,171)                            | 2,498,407                           |
| Debt Service                           | (356,564)                           | 5,139,151     | 4,390,693     | (270,000)                            | 121,894                             | 5,568,230     | 4,751,731     | (251,367)                            | 687,026                             |
| Retirement/Severance Bond Debt Service | -                                   | 466,718       | 455,787       | -                                    | 10,931                              | 373,971       | 419,329       | 36,630                               | 2,203                               |
| Operations                             | -                                   | -             | -             | -                                    | -                                   | 2,229,313     | 4,113,867     | 1,966,213                            | 81,659                              |
| Capital Projects                       | (295,129)                           | 1,867,096     | 1,571,703     | -                                    | 264                                 | 486,585       | 486,845       | (4)                                  | -                                   |
| School Transportation                  | 582,015                             | 1,705,686     | 1,855,492     | -                                    | 432,209                             | 373,328       | 805,328       | (209)                                | -                                   |
| School Bus Replacement                 | (48,217)                            | 224,546       | 175,986       | -                                    | 343                                 | 63,401        | 63,744        | -                                    | -                                   |
| Local Rainy Day                        | 80,587                              | -             | -             | -                                    | 80,587                              | -             | -             | (36,630)                             | 43,957                              |
| Retirement/Severance Bond              | 989,479                             | -             | 186,739       | -                                    | 802,740                             | -             | 207,065       | -                                    | 595,675                             |
| McHale Construction 2013               | (181,724)                           | 181,724       | -             | -                                    | -                                   | -             | -             | -                                    | -                                   |
| McHale Construction 2014               | (531,147)                           | 531,147       | -             | -                                    | -                                   | -             | -             | -                                    | -                                   |
| McHale Construction 2017               | (117,937)                           | -             | 221,657       | -                                    | (339,594)                           | 350,617       | 11,023        | -                                    | -                                   |
| McHale Construction 2019               | -                                   | -             | -             | -                                    | -                                   | -             | 66,872        | -                                    | (66,872)                            |
| Logansport Renovation Project 2        | 322,983                             | -             | 332,921       | -                                    | (9,938)                             | -             | (9,938)       | -                                    | -                                   |
| GO Bond Renovation                     | 64,906                              | -             | 64,906        | -                                    | -                                   | -             | -             | -                                    | -                                   |
| GO Bond 2017                           | 1,567,234                           | -             | 1,167,349     | -                                    | 399,885                             | -             | 399,885       | -                                    | -                                   |
| GO Bond 2019                           | -                                   | -             | -             | -                                    | -                                   | -             | 512,940       | 512,940                              | -                                   |
| School Lunch                           | 987,835                             | 2,068,378     | 1,906,358     | -                                    | 1,149,855                           | 2,082,557     | 1,840,302     | -                                    | 1,392,110                           |
| Curricular Materials Rental            | (234,001)                           | 451,281       | 471,183       | 270,000                              | 16,097                              | 486,973       | 1,268,932     | 251,367                              | (514,495)                           |
| LAJSSC 2018                            | -                                   | 1,601,729     | 1,689,187     | -                                    | (87,458)                            | 1,940,679     | 1,600,997     | (252,224)                            | -                                   |
| LAJSSC 2019                            | -                                   | -             | -             | -                                    | -                                   | 1,975,000     | 1,778,712     | 252,224                              | 448,512                             |
| LAJSSC 2014-2                          | (551,607)                           | 255           | -             | 551,352                              | -                                   | -             | -             | -                                    | -                                   |
| LAJSSC 2016                            | (96,263)                            | -             | -             | 96,263                               | -                                   | -             | -             | -                                    | -                                   |
| LAJSSC 2017                            | 18,717                              | 1,582,268     | 1,273,656     | (327,329)                            | -                                   | -             | -             | -                                    | -                                   |
| Century Career Center 2018             | -                                   | 1,161,712     | 1,083,085     | -                                    | 78,627                              | 1,137,775     | 1,057,145     | (159,257)                            | -                                   |
| Century Career Center 2019             | -                                   | -             | -             | -                                    | -                                   | 1,214,405     | 1,175,769     | 74,144                               | 112,780                             |
| Century Career Center 2014             | (153,295)                           | -             | -             | 68,183                               | (85,112)                            | -             | -             | 85,112                               | -                                   |
| Century Career Center 2016             | (35,298)                            | 35,298        | -             | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Century Career Center 2017             | 41,846                              | 1,070,836     | 1,044,499     | (68,183)                             | -                                   | -             | -             | -                                    | -                                   |
| Educational License Plates             | 3,052                               | 169           | -             | -                                    | 3,221                               | 169           | -             | -                                    | 3,390                               |
| School Library Printed Material        | 29,518                              | 38,643        | 26,689        | -                                    | 41,472                              | 29,491        | 75,766        | -                                    | (4,803)                             |
| IREAD                                  | 1,351                               | -             | -             | (1,351)                              | -                                   | -             | -             | -                                    | -                                   |
| In Early Intervention - CES            | 60                                  | -             | -             | (60)                                 | -                                   | -             | -             | -                                    | -                                   |
| Early Intervention 2016                | 8,058                               | -             | 965           | -                                    | 7,093                               | -             | 7,092         | (1)                                  | -                                   |
| PBIS Grant                             | 3,010                               | 23,462        | 31,644        | -                                    | (5,172)                             | 5,724         | (20)          | (572)                                | -                                   |
| Early Intervention Fairview            | (9,559)                             | 11,142        | 1,583         | -                                    | -                                   | -             | -             | -                                    | -                                   |
| LHS Sponsorship                        | 9,193                               | 205,900       | 95,127        | -                                    | 119,966                             | 96,750        | 73,670        | -                                    | 143,046                             |
| Comp Counseling Initiative Grant       | 11,342                              | -             | 11,147        | -                                    | 195                                 | -             | 195           | -                                    | -                                   |
| Unified Champion Schools               | 101                                 | 1,750         | 2,500         | -                                    | (649)                               | 2,853         | 2,830         | -                                    | (626)                               |
| Generation on in Mini GR CES           | -                                   | 372           | 165           | -                                    | 207                                 | -             | -             | (207)                                | -                                   |
| Cardinal Playground Project            | -                                   | 5,000         | -             | -                                    | 5,000                               | -             | -             | -                                    | 5,000                               |
| Generation Indiana 2-CES               | -                                   | 250           | -             | -                                    | 250                                 | -             | 60            | (190)                                | -                                   |
| CCCF Opportunity Grant                 | -                                   | -             | -             | -                                    | -                                   | 4,904         | 4,899         | -                                    | 5                                   |
| Carol Muehlhausen Donations            | -                                   | -             | -             | -                                    | -                                   | 770           | 770           | -                                    | -                                   |
| Franklin Price Donation                | 46                                  | -             | 46            | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Franklin Garden Club                   | 125                                 | -             | -             | -                                    | 125                                 | -             | 100           | (25)                                 | -                                   |
| Columbia Elementary Coats for Kids     | 114                                 | -             | -             | -                                    | 114                                 | -             | -             | (114)                                | -                                   |
| Fairview ASD Grant                     | 971                                 | -             | 925           | -                                    | 46                                  | -             | -             | (46)                                 | -                                   |
| Southside Church Don-FVW               | -                                   | 500           | -             | -                                    | 500                                 | -             | 177           | -                                    | 323                                 |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2018 and 2019

| Fund                                       | Cash and<br>Investments<br>07-01-17 | Receipts | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-18 | Receipts | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-19 |
|--|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|
| Calvary Pres Church Donation               | 1,340                               | -        | 591           | -                                    | 749                                 | -        | 241           | (508)                                | -                                   |
| PSI IOTA XI Literacy Grant - CMS           | 500                                 | -        | -             | -                                    | 500                                 | -        | 445           | -                                    | 55                                  |
| Columbia Academy Robotics                  | -                                   | 1,850    | 1,042         | -                                    | 808                                 | -        | 713           | -                                    | 95                                  |
| Special Needs Donation                     | 405                                 | -        | 303           | -                                    | 102                                 | -        | -             | (102)                                | -                                   |
| Exxon Mobile Grant-CES                     | 500                                 | -        | 190           | -                                    | 310                                 | -        | -             | (310)                                | -                                   |
| College Go Week - CMS                      | 1,603                               | -        | 22            | -                                    | 1,581                               | -        | 717           | -                                    | 864                                 |
| Gene Haas Foundation Donation              | 8,952                               | -        | 2,703         | -                                    | 6,249                               | -        | 4,330         | -                                    | 1,919                               |
| American Mold Bldrs Donation               | -                                   | 10,000   | 9,420         | -                                    | 580                                 | -        | 580           | -                                    | -                                   |
| Gene Haas Foundation Don 2018              | -                                   | 10,000   | -             | -                                    | 10,000                              | -        | 2,715         | -                                    | 7,285                               |
| Calvary Donation Landis                    | 150                                 | -        | 150           | -                                    | -                                   | -        | -             | -                                    | -                                   |
| BPOE Elks Donation Franklin                | 7                                   | -        | 7             | -                                    | -                                   | -        | -             | -                                    | -                                   |
| BPOE Elks Donation Landis                  | 664                                 | -        | 475           | -                                    | 189                                 | -        | 186           | (3)                                  | -                                   |
| Landis Literacy Grant                      | 16                                  | -        | -             | -                                    | 16                                  | -        | -             | (16)                                 | -                                   |
| BPOE Elks Donation Columbia E              | 350                                 | -        | 264           | -                                    | 86                                  | -        | -             | (86)                                 | -                                   |
| Piety Music Scholarship                    | 5,000                               | -        | -             | -                                    | 5,000                               | -        | 5,000         | -                                    | -                                   |
| China Trip Donations                       | 7,300                               | 2,508    | 648           | -                                    | 9,160                               | 2,568    | 1,592         | -                                    | 10,136                              |
| LHS Student Art Gallery                    | 2,489                               | -        | 44            | -                                    | 2,445                               | -        | 1,084         | -                                    | 1,361                               |
| Fairview Literacy/Arts                     | 75                                  | -        | 57            | -                                    | 18                                  | -        | -             | (18)                                 | -                                   |
| McHale PAC Donation                        | -                                   | -        | -             | -                                    | -                                   | 27,829   | -             | -                                    | 27,829                              |
| McHale PAC Performer Donation              | -                                   | -        | -             | -                                    | -                                   | 15,000   | -             | -                                    | 15,000                              |
| State Adult Education 2015-2016            | (27,484)                            | 27,484   | -             | -                                    | -                                   | -        | -             | -                                    | -                                   |
| State Adult Education 2017-2018            | (324)                               | 148,173  | 171,825       | -                                    | (23,976)                            | 30,367   | 6,391         | -                                    | -                                   |
| Adult Ed 2018-2019                         | -                                   | -        | -             | -                                    | -                                   | 114,415  | 122,324       | -                                    | (7,909)                             |
| Cultural Arts                              | (249,967)                           | 135,594  | 184,617       | 4,250                                | (294,740)                           | -        | -             | -                                    | (294,740)                           |
| McHale 2018                                | -                                   | 118,155  | 173,439       | -                                    | (55,284)                            | 133,858  | 119,924       | -                                    | (41,350)                            |
| McHale PAC 2019                            | -                                   | -        | -             | -                                    | -                                   | 118,939  | 109,980       | -                                    | 8,959                               |
| Indiana Teacher of the Year                | (3,325)                             | 28,854   | 70,592        | -                                    | (45,063)                            | 45,133   | 70            | -                                    | -                                   |
| High Ability Grant 2017-2018               | -                                   | 41,318   | 33,104        | -                                    | 8,214                               | -        | 8,214         | -                                    | -                                   |
| High Ability Grant 2013-2014               | 775                                 | -        | 775           | -                                    | -                                   | -        | -             | -                                    | -                                   |
| High Ability Grant 2016-2017               | 12,039                              | -        | 8,458         | -                                    | 3,581                               | -        | -             | -                                    | 3,581                               |
| Dual Language Immersion 2016-2017          | 6,424                               | 6,466    | 12,890        | -                                    | -                                   | -        | -             | -                                    | -                                   |
| Dual Language Immersion 2017-2018          | -                                   | 22,807   | 23,844        | -                                    | (1,037)                             | 23,045   | 22,008        | -                                    | -                                   |
| Formative Assessment                       | 22,988                              | 46,131   | 69,119        | -                                    | -                                   | 46,274   | 46,273        | (1)                                  | -                                   |
| Instructional Support                      | -                                   | -        | -             | -                                    | -                                   | 2,000    | 1,567         | -                                    | 433                                 |
| Purdue IN-MAC Grant-CCC                    | -                                   | -        | -             | -                                    | -                                   | 2,000    | 1,651         | -                                    | 349                                 |
| Summer Learning Fund                       | -                                   | -        | -             | -                                    | -                                   | 3,762    | 933           | -                                    | 2,829                               |
| Early Childhood Intervention (First Steps) | -                                   | 21,478   | 19,200        | -                                    | 2,278                               | -        | -             | -                                    | 2,278                               |
| Medicaid Reimbursement                     | 408,213                             | 286,241  | 134,926       | (320,286)                            | 239,242                             | 236,922  | 159,138       | -                                    | 317,026                             |
| Secured Schools Safety Grant               | (50,536)                            | -        | -             | -                                    | (50,536)                            | 46,093   | 10,059        | -                                    | (14,502)                            |
| Secured Schools Safety Gr FY18             | -                                   | -        | 14,333        | -                                    | (14,333)                            | -        | -             | -                                    | (14,333)                            |
| Recreational Activities                    | -                                   | -        | -             | -                                    | -                                   | 17,440   | 17,440        | -                                    | -                                   |
| Non-English Speaking Programs              | -                                   | -        | -             | -                                    | -                                   | 353,648  | 261,738       | -                                    | 91,910                              |
| Non-English Speaking 2015-2016             | 102,306                             | -        | 102,306       | -                                    | -                                   | -        | -             | -                                    | -                                   |
| Non-English Speaking 2016-2017             | -                                   | 356,683  | 150,134       | -                                    | 206,549                             | -        | 206,549       | -                                    | -                                   |
| School Technology                          | 97,475                              | 140,117  | 146,939       | -                                    | 90,653                              | 110,517  | 205,153       | 7,698                                | 3,715                               |
| Computer Repair                            | 31,437                              | 44,984   | 27,335        | -                                    | 49,086                              | 34,860   | 60,055        | -                                    | 23,891                              |
| Project Pride                              | (11,050)                            | 23,830   | 16,879        | -                                    | (4,099)                             | 6,171    | 1,579         | -                                    | 493                                 |
| Work Ethic Coordinator                     | -                                   | -        | 25,166        | -                                    | (25,166)                            | 25,000   | (166)         | -                                    | -                                   |
| Career and Technical Performance Grant     | 8,225                               | 32,422   | 8,226         | -                                    | 32,421                              | 30,660   | 53,772        | -                                    | 9,309                               |
| Teacher Appreciation Grant                 | -                                   | 123,848  | 123,848       | -                                    | -                                   | 123,550  | 123,550       | -                                    | -                                   |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
OTHER FINANCING SOURCES (USES), AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2018 and 2019

| Fund   | Cash and<br>Investments<br>07-01-17 | Receipts      | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-18 | Receipts      | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-19 |
|--|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|
| High Ability Students                              | -                                   | -             | -             | -                                    | -                                   | 42,026        | 34,312        | -                                    | 7,714                               |
| 21st Century Scholars                              | (435)                               | 670           | -             | -                                    | 235                                 | -             | -             | -                                    | 235                                 |
| Project Lead the Way                               | -                                   | -             | -             | -                                    | -                                   | 2,425         | -             | -                                    | 2,425                               |
| Drug Free Cass County Mini Grant                   | (599)                               | 2,336         | 1,737         | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Title I 2016-2017                                  | (69,575)                            | 91,842        | 22,267        | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Title I 2017-2018                                  | -                                   | 544,045       | 592,416       | -                                    | (48,371)                            | 133,542       | 85,171        | -                                    | -                                   |
| Title I 2018-2019                                  | -                                   | -             | -             | -                                    | -                                   | 488,031       | 622,837       | -                                    | (134,806)                           |
| McKinney Vento 2016-2017                           | (3,388)                             | 8,213         | 4,825         | -                                    | -                                   | -             | -             | -                                    | -                                   |
| McKinney Vento 2017-2018                           | -                                   | 36,546        | 37,406        | -                                    | (860)                               | 7,503         | 6,643         | -                                    | -                                   |
| McKinney Vento 2018-2019                           | -                                   | -             | -             | -                                    | -                                   | 40,422        | 41,575        | -                                    | (1,153)                             |
| Title I Migrant 2016-2017                          | (25,860)                            | 83,453        | 57,593        | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Title I Migrant 2017-2018                          | -                                   | 63,761        | 77,792        | -                                    | (14,031)                            | 58,272        | 43,864        | -                                    | 377                                 |
| IDEA FY 2017                                       | (294,501)                           | 2,072,589     | 1,782,063     | -                                    | (3,975)                             | 18,075        | 14,100        | -                                    | -                                   |
| IDEA FY 2018                                       | -                                   | 827,871       | 1,106,972     | -                                    | (279,101)                           | 1,997,610     | 1,864,761     | -                                    | (146,252)                           |
| IDEA FY 2018-2020                                  | -                                   | -             | -             | -                                    | -                                   | 373,986       | 648,660       | -                                    | (274,674)                           |
| IDEA Preschool FY18                                | -                                   | 41,410        | 48,014        | -                                    | (6,604)                             | 64,102        | 57,498        | -                                    | -                                   |
| IDEA Preschool FY19                                | -                                   | -             | -             | -                                    | -                                   | 25,390        | 34,926        | -                                    | (9,536)                             |
| IDEA Preschool 2016-2017                           | (8,588)                             | 63,409        | 54,821        | -                                    | -                                   | 3,566         | 3,566         | -                                    | -                                   |
| Federal Adult Education 2016-2017                  | (10,869)                            | 10,869        | -             | -                                    | -                                   | -             | -             | -                                    | -                                   |
| TIVA Student Support & Academic Enrichment         | -                                   | -             | -             | -                                    | -                                   | 44,994        | 46,288        | -                                    | (1,294)                             |
| 16 Natl School Lunch Equipment Gr                  | -                                   | 20,000        | 20,000        | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Perkins Rural Grant 2016-2017                      | (7,266)                             | 17,256        | 9,990         | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Perkins Rural Grant 2015-2016                      | (500)                               | 500           | -             | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Carl Perkins 2016-2017                             | (22,549)                            | 29,005        | 6,456         | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Perkins Basic 17 18                                | -                                   | 65,318        | 73,282        | -                                    | (7,964)                             | 34,801        | 26,837        | -                                    | -                                   |
| Perkins Rural Grant 2018                           | -                                   | 53,664        | 56,019        | -                                    | (2,355)                             | 39,016        | 36,661        | -                                    | -                                   |
| CTE Summer ExpGrant 2018                           | -                                   | -             | 5,342         | -                                    | (5,342)                             | 5,342         | -             | -                                    | -                                   |
| Perkins Basic 2017-2018                            | -                                   | -             | -             | -                                    | -                                   | 101,582       | 106,918       | -                                    | (5,336)                             |
| CTE Summer Expansion Grant 2019                    | -                                   | -             | -             | -                                    | -                                   | -             | 243           | -                                    | (243)                               |
| 21st Century Learning Center                       | (8,588)                             | 184,845       | 182,895       | -                                    | (6,638)                             | 6,638         | -             | -                                    | -                                   |
| 21ST Century Learning Center                       | -                                   | -             | 2,368         | -                                    | (2,368)                             | 150,001       | 131,243       | -                                    | 16,390                              |
| School to Work Opportunity                         | 280                                 | -             | -             | -                                    | 280                                 | -             | -             | -                                    | 280                                 |
| Title II, Part A, Supporting Effective Instruction | -                                   | 124,005       | 166,229       | -                                    | (42,224)                            | 53,063        | 10,839        | -                                    | -                                   |
| Supporting Effective Inst 17-19                    | -                                   | -             | -             | -                                    | -                                   | 91,437        | 103,439       | -                                    | (12,002)                            |
| T11A-Supporting Effective Instruction FY18         | -                                   | -             | -             | -                                    | -                                   | 37,194        | 39,168        | -                                    | (1,974)                             |
| Improving Teacher Quality 2016-2017                | (25,038)                            | 58,449        | 33,411        | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Rural Low Income School FY15                       | (870)                               | 870           | -             | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Rural Low Income School FY16                       | -                                   | 24,407        | 27,525        | -                                    | (3,118)                             | 72,236        | 69,118        | -                                    | -                                   |
| Rural and Low Income FY17                          | -                                   | -             | -             | -                                    | -                                   | 40,026        | 51,902        | -                                    | (11,876)                            |
| Title III LIM English 17 18                        | -                                   | 47,877        | 56,254        | -                                    | (8,377)                             | 83,190        | 95,368        | -                                    | (20,555)                            |
| Title III Limited English Prof 18-20               | -                                   | -             | -             | -                                    | -                                   | 52,562        | 61,105        | -                                    | (8,543)                             |
| Title III Limited English Proficiency 2015-2016    | (4,606)                             | 7,882         | 3,276         | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Title III Limited English Proficiency 2016-2017    | (4,978)                             | 77,057        | 87,179        | -                                    | (15,100)                            | 23,051        | 7,951         | -                                    | -                                   |
| Prepaid Food                                       | 16,559                              | 542,038       | 539,728       | -                                    | 18,869                              | 501,129       | 499,466       | -                                    | 20,532                              |
| Clearing Accounts                                  | 176,748                             | 7,965,964     | 7,967,526     | -                                    | 175,186                             | 8,656,563     | 8,631,986     | -                                    | 199,763                             |
| Totals   | \$ 6,133,939                        | \$ 64,308,122 | \$ 63,782,292 | \$ 4,250                             | \$ 6,664,019                        | \$ 64,497,517 | \$ 66,478,922 | \$ 520,638                           | \$ 5,203,252                        |

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

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

*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.

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
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.

**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

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

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.

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 Description*

The Indiana Teachers' Retirement Fund (TRF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. TRF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 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 fund.

TRF is composed of two accounts: Teachers' Pre-1996 and Teachers' 1996. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in Teachers' 1996. Membership in Teachers' Pre-1996 is closed to new entrants. Generally, members hired before 1996 participate in this account and members hired after 1995 participate in Teachers' 1996. Both accounts have two components: the employer-funded defined benefit component and a defined contribution account.

*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:



LOGANSPORT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Contributions*

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

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

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

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

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

**Note 8. *Negative Disbursements***

The financial statement contains some disbursements which appear as negative entries. This is a result of correcting entries.

LOGANSFORT COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 9. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. For several funds, this is a result of the funds being set up for reimbursable grants or reimbursable McHale Trust funds. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2018 and 2019. For all other funds with cash balance deficits, this was a result of disbursements exceeding receipts and available cash balances.

**Note 10. Holding Corporation**

The School Corporation has entered into capital leases with the Logansfort Renovation School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ended June 30, 2018 and 2019, totaled \$3,927,650 and \$3,625,650, respectively.

**Note 11. Trust Assets**

The School Corporation has assets relating to bequests from the Frank M. McHale estate. The McHale estate left \$1,200,000 that was received August 18, 1975. The bequest was placed into a trust account with interest, rents, and profits of the trust turned over to the School Corporation. The assets received from this estate have not been included in the financial statement of the School Corporation. The market value of trust assets on hand at June 30, 2019, was \$3,994,043.

**Note 12. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: medical and life insurance. Retirees pay the full cost of the premiums; however, these benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

#### OTHER INFORMATION - UNAUDITED

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

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

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

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LOGANSPOrt COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

|   | General      | Education | Debt<br>Service | Retirement/<br>Severance<br>Bond<br>Debt<br>Service | Operations | Capital<br>Projects | School<br>Transportation | School<br>Bus<br>Replacement | Local<br>Rainy<br>Day |
|---|--------------|-----------|-----------------|---|------------|---------------------|--------------------------|------------------------------|-----------------------|
| Cash and investments - beginning  | \$ 3,940,213 | \$ -      | \$ (356,564)    | \$ -  | \$ -       | \$ (295,129)        | \$ 582,015               | \$ (48,217)                  | \$ 80,587             |
| Receipts:   |              |           |                 |   |            |                     |                          |                              |                       |
| Local sources   | 738,985      | -         | 5,139,151       | 466,718   | -          | 1,482,596           | 986,977                  | 158,546                      | -                     |
| Intermediate sources  | -            | -         | -               | -   | -          | -                   | -                        | -                            | -                     |
| State sources   | 28,466,359   | -         | -               | -   | -          | -                   | -                        | -                            | -                     |
| Federal sources   | -            | -         | -               | -   | -          | -                   | 18,709                   | -                            | -                     |
| Temporary loans   | 1,850,000    | -         | -               | -   | -          | -                   | 700,000                  | -                            | -                     |
| Interfund loans   | -            | -         | -               | -   | -          | 384,500             | -                        | 66,000                       | -                     |
| Other receipts  | 182,671      | -         | -               | -   | -          | -                   | -                        | -                            | -                     |
| Total receipts  | 31,238,015   | -         | 5,139,151       | 466,718   | -          | 1,867,096           | 1,705,686                | 224,546                      | -                     |
| Disbursements:  |              |           |                 |   |            |                     |                          |                              |                       |
| Instruction   | 19,806,338   | -         | -               | -   | -          | -                   | -                        | -                            | -                     |
| Support services  | 9,282,783    | -         | -               | -   | -          | 1,445,306           | 1,130,492                | 175,986                      | -                     |
| Noninstructional services   | 385,906      | -         | -               | -   | -          | -                   | -                        | -                            | -                     |
| Facilities acquisition and construction   | 9,016        | -         | -               | -   | -          | 126,397             | -                        | -                            | -                     |
| Debt services   | 1,679,000    | -         | 3,940,193       | 455,787   | -          | -                   | 725,000                  | -                            | -                     |
| Nonprogrammed charges   | -            | -         | -               | -   | -          | -                   | -                        | -                            | -                     |
| Interfund loans   | -            | -         | 450,500         | -   | -          | -                   | -                        | -                            | -                     |
| Total disbursements   | 31,163,043   | -         | 4,390,693       | 455,787   | -          | 1,571,703           | 1,855,492                | 175,986                      | -                     |
| Excess (deficiency) of receipts over disbursements  | 74,972       | -         | 748,458         | 10,931  | -          | 295,393             | (149,806)                | 48,560                       | -                     |
| Other financing sources (uses):   |              |           |                 |   |            |                     |                          |                              |                       |
| Proceeds of long-term debt  | -            | -         | -               | -   | -          | -                   | -                        | -                            | -                     |
| Sale of capital assets  | -            | -         | -               | -   | -          | -                   | -                        | -                            | -                     |
| Transfers in  | 1,411        | -         | -               | -   | -          | -                   | -                        | -                            | -                     |
| Transfers out   | -            | -         | (270,000)       | -   | -          | -                   | -                        | -                            | -                     |
| Total other financing sources (uses)  | 1,411        | -         | (270,000)       | -   | -          | -                   | -                        | -                            | -                     |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 76,383       | -         | 478,458         | 10,931  | -          | 295,393             | (149,806)                | 48,560                       | -                     |
| Cash and investments - ending   | \$ 4,016,596 | \$ -      | \$ 121,894      | \$ 10,931   | \$ -       | \$ 264              | \$ 432,209               | \$ 343                       | \$ 80,587             |

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

|   | Retirement/<br>Severance<br>Bond | McHale<br>Construction<br>2013 | McHale<br>Construction<br>2014 | McHale<br>Construction<br>2017 | McHale<br>Construction<br>2019 | Logansport<br>Renovation<br>Project 2 | GO Bond<br>Renovation | GO Bond<br>2017 | GO Bond<br>2019 |
|---|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------------|-----------------------|-----------------|-----------------|
| Cash and investments - beginning  | \$ 989,479                       | \$ (181,724)                   | \$ (531,147)                   | \$ (117,937)                   | \$ -                           | \$ 322,983                            | \$ 64,906             | \$ 1,567,234    | \$ -            |
| Receipts:   |                                  |                                |                                |                                |                                |                                       |                       |                 |                 |
| Local sources   | -                                | 181,724                        | 531,147                        | -                              | -                              | -                                     | -                     | -               | -               |
| Intermediate sources  | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| State sources   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Federal sources   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Temporary loans   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Interfund loans   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Other receipts  | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Total receipts  | -                                | 181,724                        | 531,147                        | -                              | -                              | -                                     | -                     | -               | -               |
| Disbursements:  |                                  |                                |                                |                                |                                |                                       |                       |                 |                 |
| Instruction   | 143,733                          | -                              | -                              | -                              | -                              | -                                     | -                     | 4,992           | -               |
| Support services  | 43,006                           | -                              | -                              | 97,834                         | -                              | 140,632                               | 49,076                | 930,566         | -               |
| Noninstructional services   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Facilities acquisition and construction   | -                                | -                              | -                              | 123,823                        | -                              | 192,289                               | 15,830                | 231,791         | -               |
| Debt services   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Nonprogrammed charges   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Interfund loans   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Total disbursements   | 186,739                          | -                              | -                              | 221,657                        | -                              | 332,921                               | 64,906                | 1,167,349       | -               |
| Excess (deficiency) of receipts over<br>disbursements   | (186,739)                        | 181,724                        | 531,147                        | (221,657)                      | -                              | (332,921)                             | (64,906)              | (1,167,349)     | -               |
| 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<br>financing sources over disbursements<br>and other financing uses | (186,739)                        | 181,724                        | 531,147                        | (221,657)                      | -                              | (332,921)                             | (64,906)              | (1,167,349)     | -               |
| Cash and investments - ending   | \$ 802,740                       | \$ -                           | \$ -                           | \$ (339,594)                   | \$ -                           | \$ (9,938)                            | \$ -                  | \$ 399,885      | \$ -            |

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

|   | School<br>Lunch | Curricular<br>Materials<br>Rental | LAJSSC 2018 | LAJSSC 2019 | LAJSSC 2014-2 | LAJSSC 2016 | LAJSSC 2017 | Century<br>Career Center<br>2018 | Century<br>Career Center<br>2019 |
|---|-----------------|-----------------------------------|-------------|-------------|---------------|-------------|-------------|----------------------------------|----------------------------------|
| Cash and investments - beginning  | \$ 987,835      | \$ (234,001)                      | \$ -        | \$ -        | \$ (551,607)  | \$ (96,263) | \$ 18,717   | \$ -                             | \$ -                             |
| Receipts:   |                 |                                   |             |             |               |             |             |                                  |                                  |
| Local sources   | 624,720         | 260,918                           | 1,601,729   | -           | 255           | -           | 1,582,268   | 1,161,712                        | -                                |
| Intermediate sources  | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| State sources   | -               | 190,363                           | -           | -           | -             | -           | -           | -                                | -                                |
| Federal sources   | 1,443,658       | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Temporary loans   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Interfund loans   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Other receipts  | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Total receipts  | 2,068,378       | 451,281                           | 1,601,729   | -           | 255           | -           | 1,582,268   | 1,161,712                        | -                                |
| Disbursements:  |                 |                                   |             |             |               |             |             |                                  |                                  |
| Instruction   | -               | -                                 | 1,121,727   | -           | -             | -           | 1,027,129   | 808,601                          | -                                |
| Support services  | -               | 471,183                           | 567,460     | -           | -             | -           | 236,527     | 274,484                          | -                                |
| Noninstructional services   | 1,684,581       | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Facilities acquisition and construction   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Debt services   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Nonprogrammed charges   | 221,777         | -                                 | -           | -           | -             | -           | 10,000      | -                                | -                                |
| Interfund loans   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Total disbursements   | 1,906,358       | 471,183                           | 1,689,187   | -           | -             | -           | 1,273,656   | 1,083,085                        | -                                |
| Excess (deficiency) of receipts over disbursements  | 162,020         | (19,902)                          | (87,458)    | -           | 255           | -           | 308,612     | 78,627                           | -                                |
| Other financing sources (uses):   |                 |                                   |             |             |               |             |             |                                  |                                  |
| Proceeds of long-term debt  | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Sale of capital assets  | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Transfers in  | -               | 270,000                           | -           | -           | 551,352       | -           | -           | -                                | -                                |
| Transfers out   | -               | -                                 | -           | -           | -             | 96,263      | (327,329)   | -                                | -                                |
| Total other financing sources (uses)  | -               | 270,000                           | -           | -           | 551,352       | 96,263      | (327,329)   | -                                | -                                |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 162,020         | 250,098                           | (87,458)    | -           | 551,607       | 96,263      | (18,717)    | 78,627                           | -                                |
| Cash and investments - ending   | \$ 1,149,855    | \$ 16,097                         | \$ (87,458) | \$ -        | \$ -          | \$ -        | \$ -        | \$ 78,627                        | \$ -                             |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

|   | Century<br>Career Center<br>2014 | Century<br>Career Center<br>2016 | Century<br>Career Center<br>2017 | Educational<br>License<br>Plates | School<br>Library<br>Printed<br>Material | IREAD    | In Early<br>Intervention<br>- CES | In Early<br>Intervention<br>2016 | PBIS Grant |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|----------|-----------------------------------|----------------------------------|------------|
| Cash and investments - beginning  | \$ (153,295)                     | \$ (35,298)                      | \$ 41,846                        | \$ 3,052                         | \$ 29,518                                | \$ 1,351 | \$ 60                             | \$ 8,058                         | \$ 3,010   |
| Receipts:   |                                  |                                  |                                  |                                  |  |          |                                   |                                  |            |
| Local sources   | -                                | 35,298                           | 1,070,836                        | 169                              | -  | -        | -                                 | -                                | 23,462     |
| Intermediate sources  | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| State sources   | -                                | -                                | -                                | -                                | 38,643                                   | -        | -                                 | -                                | -          |
| Federal sources   | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Temporary loans   | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Interfund loans   | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Other receipts  | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Total receipts  | -                                | 35,298                           | 1,070,836                        | 169                              | 38,643                                   | -        | -                                 | -                                | 23,462     |
| Disbursements:  |                                  |                                  |                                  |                                  |  |          |                                   |                                  |            |
| Instruction   | -                                | -                                | 767,583                          | -                                | 26,689                                   | -        | -                                 | -                                | 518        |
| Support services  | -                                | -                                | 276,916                          | -                                | -  | -        | -                                 | 965                              | 31,126     |
| Noninstructional services   | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Facilities acquisition and construction   | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Debt services   | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Nonprogrammed charges   | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Interfund loans   | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Total disbursements   | -                                | -                                | 1,044,499                        | -                                | 26,689                                   | -        | -                                 | 965                              | 31,644     |
| Excess (deficiency) of receipts over disbursements  | -                                | 35,298                           | 26,337                           | 169                              | 11,954                                   | -        | -                                 | (965)                            | (8,182)    |
| Other financing sources (uses):   |                                  |                                  |                                  |                                  |  |          |                                   |                                  |            |
| Proceeds of long-term debt  | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Sale of capital assets  | -                                | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Transfers in  | 68,183                           | -                                | -                                | -                                | -  | -        | -                                 | -                                | -          |
| Transfers out   | -                                | -                                | (68,183)                         | -                                | -  | (1,351)  | (60)                              | -                                | -          |
| Total other financing sources (uses)  | 68,183                           | -                                | (68,183)                         | -                                | -  | (1,351)  | (60)                              | -                                | -          |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 68,183                           | 35,298                           | (41,846)                         | 169                              | 11,954                                   | (1,351)  | (60)                              | (965)                            | (8,182)    |
| Cash and investments - ending   | \$ (85,112)                      | \$ -                             | \$ -                             | \$ 3,221                         | \$ 41,472                                | \$ -     | \$ -                              | \$ 7,093                         | \$ (5,172) |



LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2018

|   | Early Intervention<br>Fairview | LHS<br>Sponsorship | Comp Counseling<br>Initiative Grant | Unified<br>Champion<br>Schools | Generation on<br>in Mini<br>GR CES | Cardinal<br>Playground<br>Project | Generation<br>Indiana<br>2-CES | CCCF<br>Opportunity<br>Grant | Carol<br>Muehlhausen<br>Donations |
|---|--------------------------------|--------------------|-------------------------------------|--------------------------------|------------------------------------|-----------------------------------|--------------------------------|------------------------------|-----------------------------------|
| Cash and investments - beginning  | \$ (9,559)                     | \$ 9,193           | \$ 11,342                           | \$ 101                         | \$ -                               | \$ -                              | \$ -                           | \$ -                         | \$ -                              |
| Receipts:   |                                |                    |                                     |                                |                                    |                                   |                                |                              |                                   |
| Local sources   | -                              | 205,900            | -                                   | 1,750                          | 372                                | 5,000                             | 250                            | -                            | -                                 |
| Intermediate sources  | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| State sources   | 11,142                         | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Federal sources   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Temporary loans   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Interfund loans   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Other receipts  | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Total receipts  | 11,142                         | 205,900            | -                                   | 1,750                          | 372                                | 5,000                             | 250                            | -                            | -                                 |
| Disbursements:  |                                |                    |                                     |                                |                                    |                                   |                                |                              |                                   |
| Instruction   | -                              | -                  | -                                   | 2,500                          | 165                                | -                                 | -                              | -                            | -                                 |
| Support services  | 1,583                          | 95,127             | 11,147                              | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Noninstructional services   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Facilities acquisition and construction   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Debt services   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Nonprogrammed charges   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Interfund loans   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Total disbursements   | 1,583                          | 95,127             | 11,147                              | 2,500                          | 165                                | -                                 | -                              | -                            | -                                 |
| Excess (deficiency) of receipts over disbursements  | 9,559                          | 110,773            | (11,147)                            | (750)                          | 207                                | 5,000                             | 250                            | -                            | -                                 |
| 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 | 9,559                          | 110,773            | (11,147)                            | (750)                          | 207                                | 5,000                             | 250                            | -                            | -                                 |
| Cash and investments - ending   | \$ -                           | \$ 119,966         | \$ 195                              | \$ (649)                       | \$ 207                             | \$ 5,000                          | \$ 250                         | \$ -                         | \$ -                              |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2018

|   | Franklin Price<br>Donation | Franklin Garden<br>Club | Columbia<br>Elementary<br>Coats for Kids | Fairview<br>ASD Grant | Southside<br>Church<br>Don-FVW | Calvary<br>Pres Church<br>Donation | PSI IOTA<br>XI Literacy Grant<br>- CMS | Columbia<br>Academy<br>Robotics | Special Needs<br>Donation |
|---|----------------------------|-------------------------|--|-----------------------|--------------------------------|------------------------------------|--|---------------------------------|---------------------------|
| Cash and investments - beginning  | \$ 46                      | \$ 125                  | \$ 114                                   | \$ 971                | \$ -                           | \$ 1,340                           | \$ 500                                 | \$ -                            | \$ 405                    |
| Receipts:   |                            |                         |  |                       |                                |                                    |  |                                 |                           |
| Local sources   | -                          | -                       | -  | -                     | 500                            | -                                  | -                                      | 1,850                           | -                         |
| Intermediate sources  | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| State sources   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Federal sources   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Temporary loans   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Interfund loans   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Other receipts  | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Total receipts  | -                          | -                       | -  | -                     | 500                            | -                                  | -                                      | 1,850                           | -                         |
| Disbursements:  |                            |                         |  |                       |                                |                                    |  |                                 |                           |
| Instruction   | 46                         | -                       | -  | 925                   | -                              | 591                                | -                                      | 1,042                           | 303                       |
| Support services  | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Noninstructional services   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Facilities acquisition and construction   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Debt services   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Nonprogrammed charges   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Interfund loans   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Total disbursements   | 46                         | -                       | -  | 925                   | -                              | 591                                | -                                      | 1,042                           | 303                       |
| Excess (deficiency) of receipts over<br>disbursements   | (46)                       | -                       | -  | (925)                 | 500                            | (591)                              | -                                      | 808                             | (303)                     |
| 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<br>financing sources over disbursements<br>and other financing uses | (46)                       | -                       | -  | (925)                 | 500                            | (591)                              | -                                      | 808                             | (303)                     |
| Cash and investments - ending   | \$ -                       | \$ 125                  | \$ 114                                   | \$ 46                 | \$ 500                         | \$ 749                             | \$ 500                                 | \$ 808                          | \$ 102                    |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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|   | Exxon<br>Mobile Grant<br>-CES | College<br>Go Week<br>- CMS | Gene Haas<br>Foundation<br>Donation | American<br>Mold Bldrs<br>Donation | Gene Haas<br>Foundation<br>Don 2018 | Calvary Donation<br>Landis | BPOE<br>Elks Donation<br>Franklin | BPOE<br>Elks Donation<br>Landis | Landis<br>Literacy<br>Grant |
|---|-------------------------------|-----------------------------|-------------------------------------|------------------------------------|-------------------------------------|----------------------------|-----------------------------------|---------------------------------|-----------------------------|
| Cash and investments - beginning  | \$ 500                        | \$ 1,603                    | \$ 8,952                            | \$ -                               | \$ -                                | \$ 150                     | \$ 7                              | \$ 664                          | \$ 16                       |
| Receipts:   |                               |                             |                                     |                                    |                                     |                            |                                   |                                 |                             |
| Local sources   | -                             | -                           | -                                   | 10,000                             | 10,000                              | -                          | -                                 | -                               | -                           |
| Intermediate sources  | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| State sources   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Federal sources   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Temporary loans   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Interfund loans   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Other receipts  | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Total receipts  | -                             | -                           | -                                   | 10,000                             | 10,000                              | -                          | -                                 | -                               | -                           |
| Disbursements:  |                               |                             |                                     |                                    |                                     |                            |                                   |                                 |                             |
| Instruction   | -                             | 22                          | 1,628                               | -                                  | -                                   | 150                        | 7                                 | 475                             | -                           |
| Support services  | 190                           | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Noninstructional services   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Facilities acquisition and construction   | -                             | -                           | -                                   | 9,420                              | -                                   | -                          | -                                 | -                               | -                           |
| Debt services   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Nonprogrammed charges   | -                             | -                           | 1,075                               | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Interfund loans   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Total disbursements   | 190                           | 22                          | 2,703                               | 9,420                              | -                                   | 150                        | 7                                 | 475                             | -                           |
| Excess (deficiency) of receipts over<br>disbursements   | (190)                         | (22)                        | (2,703)                             | 580                                | 10,000                              | (150)                      | (7)                               | (475)                           | -                           |
| 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<br>financing sources over disbursements<br>and other financing uses | (190)                         | (22)                        | (2,703)                             | 580                                | 10,000                              | (150)                      | (7)                               | (475)                           | -                           |
| Cash and investments - ending   | \$ 310                        | \$ 1,581                    | \$ 6,249                            | \$ 580                             | \$ 10,000                           | \$ -                       | \$ -                              | \$ 189                          | \$ 16                       |

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2018

|   | BPOE Elks<br>Donation<br>Columbia E | Piety Music<br>Scholarship | China Trip<br>Donations | LHS Student<br>Art Gallery | Fairview<br>Literacy/Arts | McHale<br>PAC<br>Donation | McHale<br>PAC Performer<br>Donation | State Adult<br>Education<br>2015-2016 | State Adult<br>Education<br>2017-2018 |
|---|-------------------------------------|----------------------------|-------------------------|----------------------------|---------------------------|---------------------------|-------------------------------------|---------------------------------------|---------------------------------------|
| Cash and investments - beginning  | \$ 350                              | \$ 5,000                   | \$ 7,300                | \$ 2,489                   | \$ 75                     | \$ -                      | \$ -                                | \$ (27,484)                           | \$ (324)                              |
| Receipts:   |                                     |                            |                         |                            |                           |                           |                                     |                                       |                                       |
| Local sources   | -                                   | -                          | 2,508                   | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Intermediate sources  | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| State sources   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Federal sources   | -                                   | -                          | -                       | -                          | -                         | -                         | 27,484                              | 148,173                               | -                                     |
| Temporary loans   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Interfund loans   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Other receipts  | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Total receipts  | -                                   | -                          | 2,508                   | -                          | -                         | -                         | 27,484                              | 148,173                               | -                                     |
| Disbursements:  |                                     |                            |                         |                            |                           |                           |                                     |                                       |                                       |
| Instruction   | 264                                 | -                          | 648                     | 44                         | 57                        | -                         | -                                   | -                                     | 126,780                               |
| Support services  | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | 45,045                                |
| Noninstructional services   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Facilities acquisition and construction   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Debt services   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Nonprogrammed charges   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Interfund loans   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                   | -                                     | -                                     |
| Total disbursements   | 264                                 | -                          | 648                     | 44                         | 57                        | -                         | -                                   | -                                     | 171,825                               |
| Excess (deficiency) of receipts over<br>disbursements   | (264)                               | -                          | 1,860                   | (44)                       | (57)                      | -                         | -                                   | 27,484                                | (23,652)                              |
| 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<br>financing sources over disbursements<br>and other financing uses | (264)                               | -                          | 1,860                   | (44)                       | (57)                      | -                         | -                                   | 27,484                                | (23,652)                              |
| Cash and investments - ending   | \$ 86                               | \$ 5,000                   | \$ 9,160                | \$ 2,445                   | \$ 18                     | \$ -                      | \$ -                                | \$ -                                  | \$ (23,976)                           |

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2018

|   | Adult Ed<br>2018-2019 | Cultural<br>Arts | McHale<br>2018 | McHale PAC<br>2019 | Indiana<br>Teacher<br>of the Year | High Ability<br>Grant<br>2017-2018 | High Ability<br>Grant<br>2013-2014 | High Ability<br>Grant<br>2016-2017 | Dual Language<br>Immersion<br>2016-2017 |
|---|-----------------------|------------------|----------------|--------------------|-----------------------------------|------------------------------------|------------------------------------|------------------------------------|---|
| Cash and investments - beginning  | \$ -                  | \$ (249,967)     | \$ -           | \$ -               | \$ (3,325)                        | \$ -                               | \$ 775                             | \$ 12,039                          | \$ 6,424                                |
| Receipts:   |                       |                  |                |                    |                                   |                                    |                                    |                                    |   |
| Local sources   | -                     | 135,594          | 118,155        | -                  | -                                 | -                                  | -                                  | -                                  | 6,466                                   |
| Intermediate sources  | -                     | -                | -              | -                  | 28,854                            | -                                  | -                                  | -                                  | -                                       |
| State sources   | -                     | -                | -              | -                  | -                                 | 41,318                             | -                                  | -                                  | -                                       |
| Federal sources   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Temporary loans   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Interfund loans   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Other receipts  | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Total receipts  | -                     | 135,594          | 118,155        | -                  | 28,854                            | 41,318                             | -                                  | -                                  | 6,466                                   |
| Disbursements:  |                       |                  |                |                    |                                   |                                    |                                    |                                    |   |
| Instruction   | -                     | -                | -              | -                  | 67,076                            | 17,268                             | -                                  | 6,546                              | 2,545                                   |
| Support services  | -                     | 26,835           | 3,750          | -                  | 3,516                             | 15,836                             | 775                                | 1,912                              | 10,345                                  |
| Noninstructional services   | -                     | 157,782          | 169,240        | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Facilities acquisition and construction   | -                     | -                | 449            | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Debt services   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Nonprogrammed charges   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Interfund loans   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Total disbursements   | -                     | 184,617          | 173,439        | -                  | 70,592                            | 33,104                             | 775                                | 8,458                              | 12,890                                  |
| Excess (deficiency) of receipts over disbursements  | -                     | (49,023)         | (55,284)       | -                  | (41,738)                          | 8,214                              | (775)                              | (8,458)                            | (6,424)                                 |
| Other financing sources (uses):   |                       |                  |                |                    |                                   |                                    |                                    |                                    |   |
| Proceeds of long-term debt  | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Sale of capital assets  | -                     | 4,250            | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Transfers in  | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Transfers out   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Total other financing sources (uses)  | -                     | 4,250            | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                     | (44,773)         | (55,284)       | -                  | (41,738)                          | 8,214                              | (775)                              | (8,458)                            | (6,424)                                 |
| Cash and investments - ending   | \$ -                  | \$ (294,740)     | \$ (55,284)    | \$ -               | \$ (45,063)                       | \$ 8,214                           | \$ -                               | \$ 3,581                           | \$ -                                    |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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|   | Dual Language<br>Immersion<br>2017-2018 | Formative<br>Assessment | Instructional<br>Support | Purdue<br>IN-MAC<br>Grant-CCC | Summer<br>Learning<br>Fund | Early<br>Childhood<br>Intervention<br>(First Steps) | Medicaid<br>Reimbursement | Secured<br>Schools<br>Safety<br>Grant | Secured<br>Schools<br>Safety<br>Gr FY18 |
|---|---|-------------------------|--------------------------|-------------------------------|----------------------------|---|---------------------------|---------------------------------------|---|
| Cash and investments - beginning  | \$ -                                    | \$ 22,988               | \$ -                     | \$ -                          | \$ -                       | \$ -  | \$ 408,213                | \$ (50,536)                           | \$ -                                    |
| Receipts:   |   |                         |                          |                               |                            |   |                           |                                       |   |
| Local sources   | 22,807                                  | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Intermediate sources  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| State sources   | -                                       | 46,131                  | -                        | -                             | -                          | 21,478  | -                         | -                                     | -                                       |
| Federal sources   | -                                       | -                       | -                        | -                             | -                          | -   | 286,241                   | -                                     | -                                       |
| Temporary loans   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Interfund loans   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Other receipts  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Total receipts  | 22,807                                  | 46,131                  | -                        | -                             | -                          | 21,478  | 286,241                   | -                                     | -                                       |
| Disbursements:  |   |                         |                          |                               |                            |   |                           |                                       |   |
| Instruction   | 7,982                                   | -                       | -                        | -                             | -                          | -   | (7)                       | -                                     | -                                       |
| Support services  | 15,862                                  | 69,119                  | -                        | -                             | -                          | 19,200  | 134,933                   | -                                     | 14,333                                  |
| Noninstructional services   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Facilities acquisition and construction   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Debt services   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Nonprogrammed charges   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Interfund loans   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Total disbursements   | 23,844                                  | 69,119                  | -                        | -                             | -                          | 19,200  | 134,926                   | -                                     | 14,333                                  |
| Excess (deficiency) of receipts over disbursements  | (1,037)                                 | (22,988)                | -                        | -                             | -                          | 2,278   | 151,315                   | -                                     | (14,333)                                |
| Other financing sources (uses):   |   |                         |                          |                               |                            |   |                           |                                       |   |
| Proceeds of long-term debt  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Sale of capital assets  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Transfers in  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Transfers out   | -                                       | -                       | -                        | -                             | -                          | -   | (320,286)                 | -                                     | -                                       |
| Total other financing sources (uses)  | -                                       | -                       | -                        | -                             | -                          | -   | (320,286)                 | -                                     | -                                       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (1,037)                                 | (22,988)                | -                        | -                             | -                          | 2,278   | (168,971)                 | -                                     | (14,333)                                |
| Cash and investments - ending   | \$ (1,037)                              | \$ -                    | \$ -                     | \$ -                          | \$ -                       | \$ 2,278  | \$ 239,242                | \$ (50,536)                           | \$ (14,333)                             |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
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|   | Recreational<br>Activities | Non-English<br>Speaking<br>Programs | Non-English<br>Speaking<br>2015-2016 | Non-English<br>Speaking<br>2016-2017 | School<br>Technology | Computer<br>Repair | Project<br>Pride | Work Ethic<br>Coordinator | Career and<br>Technical<br>Performance<br>Grant |
|---|----------------------------|-------------------------------------|--------------------------------------|--------------------------------------|----------------------|--------------------|------------------|---------------------------|---|
| Cash and investments - beginning  | \$ -                       | \$ -                                | \$ 102,306                           | \$ -                                 | \$ 97,475            | \$ 31,437          | \$ (11,050)      | \$ -                      | \$ 8,225  |
| Receipts:   |                            |                                     |                                      |                                      |                      |                    |                  |                           |   |
| Local sources   | -                          | -                                   | -                                    | -                                    | 1,860                | 44,984             | -                | -                         | -   |
| Intermediate sources  | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| State sources   | -                          | -                                   | -                                    | 356,683                              | 138,257              | -                  | -                | -                         | 32,422  |
| Federal sources   | -                          | -                                   | -                                    | -                                    | -                    | -                  | 23,830           | -                         | -   |
| Temporary loans   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Interfund loans   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Other receipts  | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Total receipts  | -                          | -                                   | -                                    | 356,683                              | 140,117              | 44,984             | 23,830           | -                         | 32,422  |
| Disbursements:  |                            |                                     |                                      |                                      |                      |                    |                  |                           |   |
| Instruction   | -                          | -                                   | 100,542                              | 150,134                              | -                    | -                  | -                | -                         | 7,851   |
| Support services  | -                          | -                                   | 1,764                                | -                                    | 146,939              | 27,335             | 16,879           | 25,166                    | 375   |
| Noninstructional services   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Facilities acquisition and construction   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Debt services   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Nonprogrammed charges   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Interfund loans   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Total disbursements   | -                          | -                                   | 102,306                              | 150,134                              | 146,939              | 27,335             | 16,879           | 25,166                    | 8,226   |
| Excess (deficiency) of receipts over<br>disbursements   | -                          | -                                   | (102,306)                            | 206,549                              | (6,822)              | 17,649             | 6,951            | (25,166)                  | 24,196  |
| 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<br>financing sources over disbursements<br>and other financing uses | -                          | -                                   | (102,306)                            | 206,549                              | (6,822)              | 17,649             | 6,951            | (25,166)                  | 24,196  |
| Cash and investments - ending   | \$ -                       | \$ -                                | \$ -                                 | \$ 206,549                           | \$ 90,653            | \$ 49,086          | \$ (4,099)       | \$ (25,166)               | \$ 32,421                                       |

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|   | Teacher<br>Appreciation<br>Grant | High<br>Ability<br>Students | 21st<br>Century<br>Scholars | Project<br>Lead<br>the<br>Way | Drug Free<br>Cass County<br>Mini Grant | Title I<br>2016-2017 | Title I<br>2017-2018 | Title I<br>2018-2019 | McKinney<br>Vento<br>2016-2017 |
|---|----------------------------------|-----------------------------|-----------------------------|-------------------------------|--|----------------------|----------------------|----------------------|--------------------------------|
| Cash and investments - beginning  | \$ -                             | \$ -                        | \$ (435)                    | \$ -                          | \$ (599)                               | \$ (69,575)          | \$ -                 | \$ -                 | \$ (3,388)                     |
| Receipts:   |                                  |                             |                             |                               |  |                      |                      |                      |                                |
| Local sources   | -                                | -                           | -                           | -                             | 2,336                                  | -                    | -                    | -                    | -                              |
| Intermediate sources  | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| State sources   | 123,848                          | -                           | 670                         | -                             | -                                      | -                    | -                    | -                    | -                              |
| Federal sources   | -                                | -                           | -                           | -                             | -                                      | 91,842               | 544,045              | -                    | 8,213                          |
| Temporary loans   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Interfund loans   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Other receipts  | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Total receipts  | 123,848                          | -                           | 670                         | -                             | 2,336                                  | 91,842               | 544,045              | -                    | 8,213                          |
| Disbursements:  |                                  |                             |                             |                               |  |                      |                      |                      |                                |
| Instruction   | 123,848                          | -                           | -                           | -                             | 1,737                                  | 13,053               | 587,054              | -                    | 1,491                          |
| Support services  | -                                | -                           | -                           | -                             | -                                      | 1,372                | -                    | -                    | 1,188                          |
| Noninstructional services   | -                                | -                           | -                           | -                             | -                                      | 220                  | 5,362                | -                    | 2,146                          |
| Facilities acquisition and construction   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Debt services   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Nonprogrammed charges   | -                                | -                           | -                           | -                             | -                                      | 7,622                | -                    | -                    | -                              |
| Interfund loans   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Total disbursements   | 123,848                          | -                           | -                           | -                             | 1,737                                  | 22,267               | 592,416              | -                    | 4,825                          |
| Excess (deficiency) of receipts over disbursements  | -                                | -                           | 670                         | -                             | 599                                    | 69,575               | (48,371)             | -                    | 3,388                          |
| 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 | -                                | -                           | 670                         | -                             | 599                                    | 69,575               | (48,371)             | -                    | 3,388                          |
| Cash and investments - ending   | \$ -                             | \$ -                        | \$ 235                      | \$ -                          | \$ -                                   | \$ -                 | \$ (48,371)          | \$ -                 | \$ -                           |



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|   | McKinney<br>Vento<br>2017-2018 | McKinney<br>Vento<br>2018-2019 | Title I<br>2016-2017 | Title I<br>2017-2018 | IDEA FY<br>2017 | IDEA FY<br>2018 | IDEA FY<br>2018-2020 | IDEA<br>Preschool<br>FY18 |
|---|--------------------------------|--------------------------------|----------------------|----------------------|-----------------|-----------------|----------------------|---------------------------|
| Cash and investments - beginning  | \$ -                           | \$ -                           | \$ (25,860)          | \$ -                 | \$ (294,501)    | \$ -            | \$ -                 | \$ -                      |
| Receipts:   |                                |                                |                      |                      |                 |                 |                      |                           |
| Local sources   | -                              | -                              | 171                  | 101                  | -               | -               | -                    | -                         |
| Intermediate sources  | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| State sources   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Federal sources   | 36,546                         | -                              | 83,282               | 63,660               | 2,072,589       | 827,871         | -                    | 41,410                    |
| Temporary loans   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Interfund loans   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Other receipts  | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Total receipts  | 36,546                         | -                              | 83,453               | 63,761               | 2,072,589       | 827,871         | -                    | 41,410                    |
| Disbursements:  |                                |                                |                      |                      |                 |                 |                      |                           |
| Instruction   | 27,710                         | -                              | 33,283               | 37,448               | 369,609         | 295,926         | -                    | 48,014                    |
| Support services  | 8,401                          | -                              | 18,310               | 40,344               | 1,412,454       | 811,046         | -                    | -                         |
| Noninstructional services   | 1,295                          | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Facilities acquisition and construction   | -                              | -                              | 6,000                | -                    | -               | -               | -                    | -                         |
| Debt services   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Nonprogrammed charges   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Interfund loans   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Total disbursements   | 37,406                         | -                              | 57,593               | 77,792               | 1,782,063       | 1,106,972       | -                    | 48,014                    |
| Excess (deficiency) of receipts over disbursements  | (860)                          | -                              | 25,860               | (14,031)             | 290,526         | (279,101)       | -                    | (6,604)                   |
| 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 | (860)                          | -                              | 25,860               | (14,031)             | 290,526         | (279,101)       | -                    | (6,604)                   |
| Cash and investments - ending   | \$ (860)                       | \$ -                           | \$ -                 | \$ (14,031)          | \$ (3,975)      | \$ (279,101)    | \$ -                 | \$ (6,604)                |

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|   | IDEA<br>Preschool<br>FY19 | IDEA<br>Preschool<br>2016-2017 | Federal Adult<br>Education<br>2016-2017 | TIVA Student<br>Support &<br>Academic<br>Enrichment | 16 Natl<br>School Lunch<br>Equipment Gr | Perkins<br>Rural Grant<br>2016-2017 | Perkins<br>Rural Grant<br>2015-2016 | Carl Perkins<br>2016-2017 |
|---|---------------------------|--------------------------------|---|---|---|-------------------------------------|-------------------------------------|---------------------------|
| Cash and investments - beginning  | \$ -                      | \$ (8,588)                     | \$ (10,869)                             | \$ -  | \$ -                                    | \$ (7,266)                          | \$ (500)                            | \$ (22,549)               |
| Receipts:   |                           |                                |   |   |   |                                     |                                     |                           |
| Local sources   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Intermediate sources  | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| State sources   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Federal sources   | -                         | 63,409                         | 10,869                                  | -   | 20,000                                  | 17,256                              | 500                                 | 29,005                    |
| Temporary loans   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Interfund loans   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Other receipts  | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Total receipts  | -                         | 63,409                         | 10,869                                  | -   | 20,000                                  | 17,256                              | 500                                 | 29,005                    |
| Disbursements:  |                           |                                |   |   |   |                                     |                                     |                           |
| Instruction   | -                         | 54,821                         | -                                       | -   | -                                       | 1,537                               | -                                   | 6,456                     |
| Support services  | -                         | -                              | -                                       | -   | -                                       | 2,976                               | -                                   | -                         |
| Noninstructional services   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Facilities acquisition and construction   | -                         | -                              | -                                       | -   | 20,000                                  | 4,682                               | -                                   | -                         |
| Debt services   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Nonprogrammed charges   | -                         | -                              | -                                       | -   | -                                       | 795                                 | -                                   | -                         |
| Interfund loans   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Total disbursements   | -                         | 54,821                         | -                                       | -   | 20,000                                  | 9,990                               | -                                   | 6,456                     |
| Excess (deficiency) of receipts over disbursements  | -                         | 8,588                          | 10,869                                  | -   | -                                       | 7,266                               | 500                                 | 22,549                    |
| 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 | -                         | 8,588                          | 10,869                                  | -   | -                                       | 7,266                               | 500                                 | 22,549                    |
| Cash and investments - ending   | \$ -                      | \$ -                           | \$ -                                    | \$ -  | \$ -                                    | \$ -                                | \$ -                                | \$ -                      |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
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|   | Perkins Basic<br>17 18 | Perkins<br>Rural Grant<br>2018 | CTE Summer<br>Exp Grant<br>2018 | Perkins Basic<br>2017-2018 | CTE Summer<br>Expansion<br>Grant 2019 | 21st<br>Century<br>Learning<br>Center | 21ST<br>Century<br>Learning<br>Center | School<br>to Work<br>Opportunity |
|---|------------------------|--------------------------------|---------------------------------|----------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------|
| Cash and investments - beginning  | \$ -                   | \$ -                           | \$ -                            | \$ -                       | \$ -                                  | \$ (8,588)                            | \$ -                                  | \$ 280                           |
| Receipts:   |                        |                                |                                 |                            |                                       |                                       |                                       |                                  |
| Local sources   | -                      | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Intermediate sources  | -                      | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| State sources   | -                      | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Federal sources   | 65,318                 | 53,664                         | -                               | -                          | -                                     | 184,845                               | -                                     | -                                |
| Temporary loans   | -                      | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Interfund loans   | -                      | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Other receipts  | -                      | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Total receipts  | 65,318                 | 53,664                         | -                               | -                          | -                                     | 184,845                               | -                                     | -                                |
| Disbursements:  |                        |                                |                                 |                            |                                       |                                       |                                       |                                  |
| Instruction   | 66,591                 | 2,355                          | 4,342                           | -                          | -                                     | 49,341                                | -                                     | -                                |
| Support services  | 6,228                  | -                              | 1,000                           | -                          | -                                     | 133,554                               | 2,368                                 | -                                |
| Noninstructional services   | -                      | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Facilities acquisition and construction   | -                      | 53,664                         | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Debt services   | -                      | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Nonprogrammed charges   | 463                    | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Interfund loans   | -                      | -                              | -                               | -                          | -                                     | -                                     | -                                     | -                                |
| Total disbursements   | 73,282                 | 56,019                         | 5,342                           | -                          | -                                     | 182,895                               | 2,368                                 | -                                |
| Excess (deficiency) of receipts over disbursements  | (7,964)                | (2,355)                        | (5,342)                         | -                          | -                                     | 1,950                                 | (2,368)                               | -                                |
| 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 | (7,964)                | (2,355)                        | (5,342)                         | -                          | -                                     | 1,950                                 | (2,368)                               | -                                |
| Cash and investments - ending   | \$ (7,964)             | \$ (2,355)                     | \$ (5,342)                      | \$ -                       | \$ -                                  | \$ (6,638)                            | \$ (2,368)                            | \$ 280                           |

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
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|   | Title II, Part A,<br>Supporting<br>Effective<br>Instruction | Supporting<br>Effective Inst<br>17-19 | T11A-Supporting<br>Effective<br>Instruction FY18 | Improving<br>Teacher Quality<br>2016-2017 | Rural Low<br>Income School<br>FY15 | Rural Low<br>Income School<br>FY16 | Rural and<br>Low Income<br>FY17 |
|---|---|---------------------------------------|--|---|------------------------------------|------------------------------------|---------------------------------|
| Cash and investments - beginning  | \$ -  | \$ -                                  | \$ -   | \$ (25,038)                               | \$ (870)                           | \$ -                               | \$ -                            |
| Receipts:   |   |                                       |  |   |                                    |                                    |                                 |
| Local sources   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Intermediate sources  | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| State sources   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Federal sources   | 124,005   | -                                     | -  | 58,449                                    | 870                                | 24,407                             | -                               |
| Temporary loans   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Interfund loans   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Other receipts  | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Total receipts  | 124,005   | -                                     | -  | 58,449                                    | 870                                | 24,407                             | -                               |
| Disbursements:  |   |                                       |  |   |                                    |                                    |                                 |
| Instruction   | 92,475  | -                                     | -  | 10,555                                    | -                                  | -                                  | -                               |
| Support services  | 73,754  | -                                     | -  | 21,053                                    | -                                  | 27,525                             | -                               |
| Noninstructional services   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Facilities acquisition and construction   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Debt services   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Nonprogrammed charges   | -   | -                                     | -  | 1,803                                     | -                                  | -                                  | -                               |
| Interfund loans   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Total disbursements   | 166,229   | -                                     | -  | 33,411                                    | -                                  | 27,525                             | -                               |
| Excess (deficiency) of receipts over<br>disbursements   | (42,224)  | -                                     | -  | 25,038                                    | 870                                | (3,118)                            | -                               |
| 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<br>financing sources over disbursements<br>and other financing uses | (42,224)  | -                                     | -  | 25,038                                    | 870                                | (3,118)                            | -                               |
| Cash and investments - ending   | \$ (42,224)   | \$ -                                  | \$ -   | \$ -                                      | \$ -                               | \$ (3,118)                         | \$ -                            |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
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|   | Title III<br>LIM English<br>17-18 | Title III<br>Limited English<br>Prof 18-20 | Title III<br>Limited English<br>Proficiency<br>2015-2016 | Title III<br>Limited English<br>Proficiency<br>2016-2017 | Prepaid<br>Food | Clearing<br>Accounts | Totals       |
|---|-----------------------------------|--|--|--|-----------------|----------------------|--------------|
| Cash and investments - beginning  | \$ -                              | \$ -                                       | \$ (4,606)   | \$ (4,978)   | \$ 16,559       | \$ 176,748           | \$ 6,133,939 |
| Receipts:   |                                   |  |  |  |                 |                      |              |
| Local sources   | -                                 | -  | -  | 1,636  | -               | -                    | 16,619,451   |
| Intermediate sources  | -                                 | -  | -  | -  | -               | -                    | 28,854       |
| State sources   | 47,877                            | -  | 7,882  | 75,421   | -               | -                    | 29,598,494   |
| Federal sources   | -                                 | -  | -  | -  | -               | -                    | 6,370,150    |
| Temporary loans   | -                                 | -  | -  | -  | -               | -                    | 2,550,000    |
| Interfund loans   | -                                 | -  | -  | -  | -               | -                    | 450,500      |
| Other receipts  | -                                 | -  | -  | -  | 542,038         | 7,965,964            | 8,690,673    |
| Total receipts  | 47,877                            | -  | 7,882  | 77,057   | 542,038         | 7,965,964            | 64,308,122   |
| Disbursements:  |                                   |  |  |  |                 |                      |              |
| Instruction   | -                                 | -  | -  | 35,718   | -               | -                    | 26,066,258   |
| Support services  | 56,076                            | -  | 3,276  | 51,461   | -               | -                    | 18,514,694   |
| Noninstructional services   | 178                               | -  | -  | -  | -               | -                    | 2,406,710    |
| Facilities acquisition and construction   | -                                 | -  | -  | -  | -               | -                    | 793,361      |
| Debt services   | -                                 | -  | -  | -  | -               | -                    | 6,799,980    |
| Nonprogrammed charges   | -                                 | -  | -  | -  | 539,728         | 7,967,526            | 8,750,789    |
| Interfund loans   | -                                 | -  | -  | -  | -               | -                    | 450,500      |
| Total disbursements   | 56,254                            | -  | 3,276  | 87,179   | 539,728         | 7,967,526            | 63,782,292   |
| Excess (deficiency) of receipts over disbursements  | (8,377)                           | -  | 4,606  | (10,122)   | 2,310           | (1,562)              | 525,830      |
| Other financing sources (uses):   |                                   |  |  |  |                 |                      |              |
| Proceeds of long-term debt  | -                                 | -  | -  | -  | -               | -                    | -            |
| Sale of capital assets  | -                                 | -  | -  | -  | -               | -                    | 4,250        |
| Transfers in  | -                                 | -  | -  | -  | -               | -                    | 890,946      |
| Transfers out   | -                                 | -  | -  | -  | -               | -                    | (890,946)    |
| Total other financing sources (uses)  | -                                 | -  | -  | -  | -               | -                    | 4,250        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (8,377)                           | -  | 4,606  | (10,122)   | 2,310           | (1,562)              | 530,080      |
| Cash and investments - ending   | \$ (8,377)                        | \$ -                                       | \$ -   | \$ (15,100)  | \$ 18,869       | \$ 175,186           | \$ 6,664,019 |

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|   | General      | Education    | Debt Service | Retirement/<br>Severance<br>Bond<br>Debt<br>Service | Operations  | Capital Projects | School Transportation | School Bus Replacement | Local Rainy Day |
|---|--------------|--------------|--------------|---|-------------|------------------|-----------------------|------------------------|-----------------|
| Cash and investments - beginning  | \$ 4,016,596 | \$ -         | \$ 121,894   | \$ 10,931   | \$ -        | \$ 264           | \$ 432,209            | \$ 343                 | \$ 80,587       |
| Receipts:   |              |              |              |   |             |                  |                       |                        |                 |
| Local sources   | 185,634      | 115,633      | 5,117,730    | 373,971   | 2,223,351   | 486,585          | 359,741               | 63,401                 | -               |
| Intermediate sources  | -            | -            | -            | -   | -           | -                | -                     | -                      | -               |
| State sources   | 14,620,177   | 14,486,938   | -            | -   | -           | -                | -                     | -                      | -               |
| Federal sources   | -            | -            | -            | -   | 5,962       | -                | 13,587                | -                      | -               |
| Temporary loans   | -            | 1,750,000    | -            | -   | -           | -                | -                     | -                      | -               |
| Interfund loans   | -            | -            | 450,500      | -   | -           | -                | -                     | -                      | -               |
| Other receipts  | 117,814      | -            | -            | -   | -           | -                | -                     | -                      | -               |
| Total receipts  | 14,923,625   | 16,352,571   | 5,568,230    | 373,971   | 2,229,313   | 486,585          | 373,328               | 63,401                 | -               |
| Disbursements:  |              |              |              |   |             |                  |                       |                        |                 |
| Instruction   | 9,687,334    | 10,322,392   | -            | -   | -           | -                | -                     | -                      | -               |
| Support services  | 5,831,031    | 2,640,621    | -            | -   | 3,959,010   | 86,743           | 105,328               | (2,256)                | -               |
| Noninstructional services   | 192,900      | 194,980      | -            | -   | -           | -                | -                     | -                      | -               |
| Facilities acquisition and construction   | 76,952       | -            | -            | -   | 154,857     | 15,602           | -                     | -                      | -               |
| Debt services   | 1,850,000    | -            | 4,751,731    | 419,329   | -           | -                | 700,000               | -                      | -               |
| Nonprogrammed charges   | 34,375       | -            | -            | -   | -           | -                | -                     | -                      | -               |
| Interfund loans   | -            | -            | -            | -   | -           | 384,500          | -                     | 66,000                 | -               |
| Total disbursements   | 17,672,592   | 13,157,993   | 4,751,731    | 419,329   | 4,113,867   | 486,845          | 805,328               | 63,744                 | -               |
| Excess (deficiency) of receipts over disbursements  | (2,748,967)  | 3,194,578    | 816,499      | (45,358)  | (1,884,554) | (260)            | (432,000)             | (343)                  | -               |
| Other financing sources (uses):   |              |              |              |   |             |                  |                       |                        |                 |
| Proceeds of long-term debt  | -            | -            | -            | -   | -           | -                | -                     | -                      | -               |
| Sale of capital assets  | -            | -            | -            | -   | -           | -                | -                     | -                      | -               |
| Transfers in  | -            | 1,269,829    | -            | 36,630  | 1,966,213   | -                | -                     | -                      | -               |
| Transfers out   | (1,267,629)  | (1,966,000)  | (251,367)    | -   | -           | (4)              | (209)                 | -                      | (36,630)        |
| Total other financing sources (uses)  | (1,267,629)  | (696,171)    | (251,367)    | 36,630  | 1,966,213   | (4)              | (209)                 | -                      | (36,630)        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (4,016,596)  | 2,498,407    | 565,132      | (8,728)   | 81,659      | (264)            | (432,209)             | (343)                  | (36,630)        |
| Cash and investments - ending   | \$ -         | \$ 2,498,407 | \$ 687,026   | \$ 2,203  | \$ 81,659   | \$ -             | \$ -                  | \$ -                   | \$ 43,957       |

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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

|   | Retirement/<br>Severance<br>Bond | McHale<br>Construction<br>2013 | McHale<br>Construction<br>2014 | McHale<br>Construction<br>2017 | McHale<br>Construction<br>2019 | Logansport<br>Renovation<br>Project 2 | GO Bond<br>Renovation | GO Bond<br>2017 | GO Bond<br>2019 |
|---|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------------|-----------------------|-----------------|-----------------|
| Cash and investments - beginning  | \$ 802,740                       | \$ -                           | \$ -                           | \$ (339,594)                   | \$ -                           | \$ (9,938)                            | \$ -                  | \$ 399,885      | \$ -            |
| Receipts:   |                                  |                                |                                |                                |                                |                                       |                       |                 |                 |
| Local sources   | -                                | -                              | -                              | 350,617                        | -                              | -                                     | -                     | -               | -               |
| Intermediate sources  | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| State sources   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Federal sources   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Temporary loans   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Interfund loans   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Other receipts  | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Total receipts  | -                                | -                              | -                              | 350,617                        | -                              | -                                     | -                     | -               | -               |
| Disbursements:  |                                  |                                |                                |                                |                                |                                       |                       |                 |                 |
| Instruction   | 143,064                          | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Support services  | 25,979                           | -                              | -                              | -                              | -                              | (9,938)                               | -                     | 183,910         | 427,990         |
| Noninstructional services   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Facilities acquisition and construction   | -                                | -                              | -                              | 11,023                         | 66,872                         | -                                     | -                     | 215,975         | 84,950          |
| Debt services   | 38,022                           | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Nonprogrammed charges   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Interfund loans   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Total disbursements   | 207,065                          | -                              | -                              | 11,023                         | 66,872                         | (9,938)                               | -                     | 399,885         | 512,940         |
| Excess (deficiency) of receipts over disbursements  | (207,065)                        | -                              | -                              | 339,594                        | (66,872)                       | 9,938                                 | -                     | (399,885)       | (512,940)       |
| Other financing sources (uses):   |                                  |                                |                                |                                |                                |                                       |                       |                 |                 |
| Proceeds of long-term debt  | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | 512,940         |
| Sale of capital assets  | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Transfers in  | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Transfers out   | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | -               |
| Total other financing sources (uses)  | -                                | -                              | -                              | -                              | -                              | -                                     | -                     | -               | 512,940         |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (207,065)                        | -                              | -                              | 339,594                        | (66,872)                       | 9,938                                 | -                     | (399,885)       | -               |
| Cash and investments - ending   | \$ 595,675                       | \$ -                           | \$ -                           | \$ -                           | \$ (66,872)                    | \$ -                                  | \$ -                  | \$ -            | \$ -            |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2019

|   | School<br>Lunch | Curricular<br>Materials<br>Rental | LAJSSC 2018 | LAJSSC 2019 | LAJSSC 2014-2 | LAJSSC 2016 | LAJSSC 2017 | Century<br>Career Center<br>2018 | Century<br>Career Center<br>2019 |
|---|-----------------|-----------------------------------|-------------|-------------|---------------|-------------|-------------|----------------------------------|----------------------------------|
| Cash and investments - beginning  | \$ 1,149,855    | \$ 16,097                         | \$ (87,458) | \$ -        | \$ -          | \$ -        | \$ -        | \$ 78,627                        | \$ -                             |
| Receipts:   |                 |                                   |             |             |               |             |             |                                  |                                  |
| Local sources   | 611,161         | 288,008                           | 1,940,679   | 1,975,000   | -             | -           | -           | 1,137,775                        | 1,214,405                        |
| Intermediate sources  | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| State sources   | -               | 198,965                           | -           | -           | -             | -           | -           | -                                | -                                |
| Federal sources   | 1,471,396       | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Temporary loans   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Interfund loans   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Other receipts  | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Total receipts  | 2,082,557       | 486,973                           | 1,940,679   | 1,975,000   | -             | -           | -           | 1,137,775                        | 1,214,405                        |
| Disbursements:  |                 |                                   |             |             |               |             |             |                                  |                                  |
| Instruction   | -               | -                                 | 993,604     | 1,138,759   | -             | -           | -           | 771,986                          | 862,941                          |
| Support services  | 68              | 1,268,932                         | 607,393     | 639,953     | -             | -           | -           | 285,159                          | 312,828                          |
| Noninstructional services   | 1,723,906       | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Facilities acquisition and construction   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Debt services   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Nonprogrammed charges   | 116,328         | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Interfund loans   | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Total disbursements   | 1,840,302       | 1,268,932                         | 1,600,997   | 1,778,712   | -             | -           | -           | 1,057,145                        | 1,175,769                        |
| Excess (deficiency) of receipts over<br>disbursements   | 242,255         | (781,959)                         | 339,682     | 196,288     | -             | -           | -           | 80,630                           | 38,636                           |
| Other financing sources (uses):   |                 |                                   |             |             |               |             |             |                                  |                                  |
| Proceeds of long-term debt  | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Sale of capital assets  | -               | -                                 | -           | -           | -             | -           | -           | -                                | -                                |
| Transfers in  | -               | 251,367                           | -           | 252,224     | -             | -           | -           | -                                | 74,144                           |
| Transfers out   | -               | -                                 | (252,224)   | -           | -             | -           | -           | (159,257)                        | -                                |
| Total other financing sources (uses)  | -               | 251,367                           | (252,224)   | 252,224     | -             | -           | -           | (159,257)                        | 74,144                           |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | 242,255         | (530,592)                         | 87,458      | 448,512     | -             | -           | -           | (78,627)                         | 112,780                          |
| Cash and investments - ending   | \$ 1,392,110    | \$ (514,495)                      | \$ -        | \$ 448,512  | \$ -          | \$ -        | \$ -        | \$ -                             | \$ 112,780                       |



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

|   | Century<br>Career Center<br>2014 | Century<br>Career Center<br>2016 | Century<br>Career Center<br>2017 | Educational<br>License<br>Plates | School<br>Library<br>Printed<br>Material | IREAD | In Early<br>Intervention<br>- CES | In Early<br>Intervention<br>2016 | PBIS Grant |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|-------|-----------------------------------|----------------------------------|------------|
| Cash and investments - beginning  | \$ (85,112)                      | \$ -                             | \$ -                             | \$ 3,221                         | \$ 41,472                                | \$ -  | \$ -                              | \$ 7,093                         | \$ (5,172) |
| Receipts:   |                                  |                                  |                                  |                                  |  |       |                                   |                                  |            |
| Local sources   | -                                | -                                | -                                | 169                              | -  | -     | -                                 | -                                | 5,724      |
| Intermediate sources  | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| State sources   | -                                | -                                | -                                | -                                | 29,491                                   | -     | -                                 | -                                | -          |
| Federal sources   | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Temporary loans   | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Interfund loans   | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Other receipts  | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Total receipts  | -                                | -                                | -                                | 169                              | 29,491                                   | -     | -                                 | -                                | 5,724      |
| Disbursements:  |                                  |                                  |                                  |                                  |  |       |                                   |                                  |            |
| Instruction   | -                                | -                                | -                                | -                                | 75,766                                   | -     | -                                 | -                                | -          |
| Support services  | -                                | -                                | -                                | -                                | -  | -     | -                                 | 7,092                            | (20)       |
| Noninstructional services   | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Facilities acquisition and construction   | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Debt services   | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Nonprogrammed charges   | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Interfund loans   | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Total disbursements   | -                                | -                                | -                                | -                                | 75,766                                   | -     | -                                 | 7,092                            | (20)       |
| Excess (deficiency) of receipts over disbursements  | -                                | -                                | -                                | 169                              | (46,275)                                 | -     | -                                 | (7,092)                          | 5,744      |
| Other financing sources (uses):   |                                  |                                  |                                  |                                  |  |       |                                   |                                  |            |
| Proceeds of long-term debt  | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Sale of capital assets  | -                                | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Transfers in  | 85,112                           | -                                | -                                | -                                | -  | -     | -                                 | -                                | -          |
| Transfers out   | -                                | -                                | -                                | -                                | -  | -     | -                                 | (1)                              | (572)      |
| Total other financing sources (uses)  | 85,112                           | -                                | -                                | -                                | -  | -     | -                                 | (1)                              | (572)      |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 85,112                           | -                                | -                                | 169                              | (46,275)                                 | -     | -                                 | (7,093)                          | 5,172      |
| Cash and investments - ending   | \$ -                             | \$ -                             | \$ -                             | \$ 3,390                         | \$ (4,803)                               | \$ -  | \$ -                              | \$ -                             | \$ -       |

LOGANSPOORT COMMUNITY SCHOOL CORPORATION  
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|   | Early Intervention<br>Fairview | LHS<br>Sponsorship | Comp Counseling<br>Initiative Grant | Unified<br>Champion<br>Schools | Generation on<br>in Mini<br>GR CES | Cardinal<br>Playground<br>Project | Generation<br>Indiana<br>2-CES | CCCF<br>Opportunity<br>Grant | Carol<br>Muehlhausen<br>Donations |
|---|--------------------------------|--------------------|-------------------------------------|--------------------------------|------------------------------------|-----------------------------------|--------------------------------|------------------------------|-----------------------------------|
| Cash and investments - beginning  | \$ -                           | \$ 119,966         | \$ 195                              | \$ (649)                       | \$ 207                             | \$ 5,000                          | \$ 250                         | \$ -                         | \$ -                              |
| Receipts:   |                                |                    |                                     |                                |                                    |                                   |                                |                              |                                   |
| Local sources   | -                              | 96,750             | -                                   | 2,853                          | -                                  | -                                 | -                              | 4,904                        | 770                               |
| Intermediate sources  | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| State sources   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Federal sources   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Temporary loans   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Interfund loans   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Other receipts  | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Total receipts  | -                              | 96,750             | -                                   | 2,853                          | -                                  | -                                 | -                              | 4,904                        | 770                               |
| Disbursements:  |                                |                    |                                     |                                |                                    |                                   |                                |                              |                                   |
| Instruction   | -                              | -                  | -                                   | 2,830                          | -                                  | -                                 | 60                             | -                            | -                                 |
| Support services  | -                              | 70,137             | 195                                 | -                              | -                                  | -                                 | -                              | 4,899                        | 770                               |
| Noninstructional services   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Facilities acquisition and construction   | -                              | 3,533              | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Debt services   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Nonprogrammed charges   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Interfund loans   | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Total disbursements   | -                              | 73,670             | 195                                 | 2,830                          | -                                  | -                                 | 60                             | 4,899                        | 770                               |
| Excess (deficiency) of receipts over<br>disbursements   | -                              | 23,080             | (195)                               | 23                             | -                                  | -                                 | (60)                           | 5                            | -                                 |
| Other financing sources (uses):   |                                |                    |                                     |                                |                                    |                                   |                                |                              |                                   |
| Proceeds of long-term debt  | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Sale of capital assets  | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Transfers in  | -                              | -                  | -                                   | -                              | -                                  | -                                 | -                              | -                            | -                                 |
| Transfers out   | -                              | -                  | -                                   | -                              | (207)                              | -                                 | (190)                          | -                            | -                                 |
| Total other financing sources (uses)  | -                              | -                  | -                                   | -                              | (207)                              | -                                 | (190)                          | -                            | -                                 |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | -                              | 23,080             | (195)                               | 23                             | (207)                              | -                                 | (250)                          | 5                            | -                                 |
| Cash and investments - ending   | \$ -                           | \$ 143,046         | \$ -                                | \$ (626)                       | \$ -                               | \$ 5,000                          | \$ -                           | \$ 5                         | \$ -                              |

LOGANSPORT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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|   | Franklin Price<br>Donation | Franklin Garden<br>Club | Columbia<br>Elementary<br>Coats for Kids | Fairview<br>ASD Grant | Southside<br>Church<br>Don-FVW | Calvary<br>Pres Church<br>Donation | PSI IOTA<br>XI Literacy Grant<br>- CMS | Columbia<br>Academy<br>Robotics | Special Needs<br>Donation |
|---|----------------------------|-------------------------|--|-----------------------|--------------------------------|------------------------------------|--|---------------------------------|---------------------------|
| Cash and investments - beginning  | \$ -                       | \$ 125                  | \$ 114                                   | \$ 46                 | \$ 500                         | \$ 749                             | \$ 500                                 | \$ 808                          | \$ 102                    |
| Receipts:   |                            |                         |  |                       |                                |                                    |  |                                 |                           |
| Local sources   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Intermediate sources  | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| State sources   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Federal sources   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Temporary loans   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Interfund loans   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Other receipts  | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Total receipts  | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Disbursements:  |                            |                         |  |                       |                                |                                    |  |                                 |                           |
| Instruction   | -                          | 100                     | -  | -                     | -                              | 241                                | -                                      | 713                             | -                         |
| Support services  | -                          | -                       | -  | -                     | -                              | -                                  | 445                                    | -                               | -                         |
| Noninstructional services   | -                          | -                       | -  | -                     | 177                            | -                                  | -                                      | -                               | -                         |
| Facilities acquisition and construction   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Debt services   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Nonprogrammed charges   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Interfund loans   | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Total disbursements   | -                          | 100                     | -  | -                     | 177                            | 241                                | 445                                    | 713                             | -                         |
| Excess (deficiency) of receipts over<br>disbursements   | -                          | (100)                   | -  | -                     | (177)                          | (241)                              | (445)                                  | (713)                           | -                         |
| Other financing sources (uses):   |                            |                         |  |                       |                                |                                    |  |                                 |                           |
| Proceeds of long-term debt  | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Sale of capital assets  | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Transfers in  | -                          | -                       | -  | -                     | -                              | -                                  | -                                      | -                               | -                         |
| Transfers out   | -                          | (25)                    | (114)                                    | (46)                  | -                              | (508)                              | -                                      | -                               | (102)                     |
| Total other financing sources (uses)  | -                          | (25)                    | (114)                                    | (46)                  | -                              | (508)                              | -                                      | -                               | (102)                     |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | -                          | (125)                   | (114)                                    | (46)                  | (177)                          | (749)                              | (445)                                  | (713)                           | (102)                     |
| Cash and investments - ending   | \$ -                       | \$ -                    | \$ -                                     | \$ -                  | \$ 323                         | \$ -                               | \$ 55                                  | \$ 95                           | \$ -                      |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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|   | Exxon<br>Mobile Grant<br>-CES | College<br>Go Week<br>- CMS | Gene Haas<br>Foundation<br>Donation | American<br>Mold Bldrs<br>Donation | Gene Haas<br>Foundation<br>Don 2018 | Calvary Donation<br>Landis | BPOE<br>Elks Donation<br>Franklin | BPOE<br>Elks Donation<br>Landis | Landis<br>Literacy<br>Grant |
|---|-------------------------------|-----------------------------|-------------------------------------|------------------------------------|-------------------------------------|----------------------------|-----------------------------------|---------------------------------|-----------------------------|
| Cash and investments - beginning  | \$ 310                        | \$ 1,581                    | \$ 6,249                            | \$ 580                             | \$ 10,000                           | \$ -                       | \$ -                              | \$ 189                          | \$ 16                       |
| Receipts:   |                               |                             |                                     |                                    |                                     |                            |                                   |                                 |                             |
| Local sources   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Intermediate sources  | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| State sources   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Federal sources   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Temporary loans   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Interfund loans   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Other receipts  | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Total receipts  | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Disbursements:  |                               |                             |                                     |                                    |                                     |                            |                                   |                                 |                             |
| Instruction   | -                             | 717                         | 3,330                               | -                                  | 2,715                               | -                          | -                                 | 186                             | -                           |
| Support services  | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Noninstructional services   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Facilities acquisition and construction   | -                             | -                           | -                                   | 580                                | -                                   | -                          | -                                 | -                               | -                           |
| Debt services   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Nonprogrammed charges   | -                             | -                           | 1,000                               | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Interfund loans   | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Total disbursements   | -                             | 717                         | 4,330                               | 580                                | 2,715                               | -                          | -                                 | 186                             | -                           |
| Excess (deficiency) of receipts over disbursements  | -                             | (717)                       | (4,330)                             | (580)                              | (2,715)                             | -                          | -                                 | (186)                           | -                           |
| Other financing sources (uses):   |                               |                             |                                     |                                    |                                     |                            |                                   |                                 |                             |
| Proceeds of long-term debt  | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Sale of capital assets  | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Transfers in  | -                             | -                           | -                                   | -                                  | -                                   | -                          | -                                 | -                               | -                           |
| Transfers out   | (310)                         | -                           | -                                   | -                                  | -                                   | -                          | -                                 | (3)                             | (16)                        |
| Total other financing sources (uses)  | (310)                         | -                           | -                                   | -                                  | -                                   | -                          | -                                 | (3)                             | (16)                        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (310)                         | (717)                       | (4,330)                             | (580)                              | (2,715)                             | -                          | -                                 | (189)                           | (16)                        |
| Cash and investments - ending   | \$ -                          | \$ 864                      | \$ 1,919                            | \$ -                               | \$ 7,285                            | \$ -                       | \$ -                              | \$ -                            | \$ -                        |

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

|   | BPOE Elks<br>Donation<br>Columbia E | Piety Music<br>Scholarship | China Trip<br>Donations | LHS Student<br>Art Gallery | Fairview<br>Literacy/Arts | McHale<br>PAC<br>Donation | McHale<br>PAC Performer<br>Doanation | State Adult<br>Education<br>2015-2016 | State Adult<br>Education<br>2017-2018 |
|---|-------------------------------------|----------------------------|-------------------------|----------------------------|---------------------------|---------------------------|--------------------------------------|---------------------------------------|---------------------------------------|
| Cash and investments - beginning  | \$ 86                               | \$ 5,000                   | \$ 9,160                | \$ 2,445                   | \$ 18                     | \$ -                      | \$ -                                 | \$ -                                  | \$ (23,976)                           |
| Receipts:   |                                     |                            |                         |                            |                           |                           |                                      |                                       |                                       |
| Local sources   | -                                   | -                          | 2,568                   | -                          | -                         | 27,829                    | 15,000                               | -                                     | -                                     |
| Intermediate sources  | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| State sources   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Federal sources   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | 30,367                                |
| Temporary loans   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Interfund loans   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Other receipts  | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Total receipts  | -                                   | -                          | 2,568                   | -                          | -                         | 27,829                    | 15,000                               | -                                     | 30,367                                |
| Disbursements:  |                                     |                            |                         |                            |                           |                           |                                      |                                       |                                       |
| Instruction   | -                                   | -                          | 1,291                   | 1,084                      | -                         | -                         | -                                    | -                                     | 4,468                                 |
| Support services  | -                                   | -                          | 301                     | -                          | -                         | -                         | -                                    | -                                     | 1,923                                 |
| Noninstructional services   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Facilities acquisition and construction   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Debt services   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Nonprogrammed charges   | -                                   | 5,000                      | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Interfund loans   | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Total disbursements   | -                                   | 5,000                      | 1,592                   | 1,084                      | -                         | -                         | -                                    | -                                     | 6,391                                 |
| Excess (deficiency) of receipts over<br>disbursements   | -                                   | (5,000)                    | 976                     | (1,084)                    | -                         | 27,829                    | 15,000                               | -                                     | 23,976                                |
| Other financing sources (uses):   |                                     |                            |                         |                            |                           |                           |                                      |                                       |                                       |
| Proceeds of long-term debt  | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Sale of capital assets  | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Transfers in  | -                                   | -                          | -                       | -                          | -                         | -                         | -                                    | -                                     | -                                     |
| Transfers out   | (86)                                | -                          | -                       | -                          | (18)                      | -                         | -                                    | -                                     | -                                     |
| Total other financing sources (uses)  | (86)                                | -                          | -                       | -                          | (18)                      | -                         | -                                    | -                                     | -                                     |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | (86)                                | (5,000)                    | 976                     | (1,084)                    | (18)                      | 27,829                    | 15,000                               | -                                     | 23,976                                |
| Cash and investments - ending   | \$ -                                | \$ -                       | \$ 10,136               | \$ 1,361                   | \$ -                      | \$ 27,829                 | \$ 15,000                            | \$ -                                  | \$ -                                  |

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

|   | Adult Ed<br>2018-2019 | Cultural<br>Arts | McHale<br>2018 | McHale PAC<br>2019 | Indiana<br>Teacher<br>of the Year | High Ability<br>Grant<br>2017-2018 | High Ability<br>Grant<br>2013-2014 | High Ability<br>Grant<br>2016-2017 | Dual Language<br>Immersion<br>2016-2017 |
|---|-----------------------|------------------|----------------|--------------------|-----------------------------------|------------------------------------|------------------------------------|------------------------------------|---|
| Cash and investments - beginning  | \$ -                  | \$ (294,740)     | \$ (55,284)    | \$ -               | \$ (45,063)                       | \$ 8,214                           | \$ -                               | \$ 3,581                           | \$ -                                    |
| Receipts:   |                       |                  |                |                    |                                   |                                    |                                    |                                    |   |
| Local sources   | 1,241                 | -                | 133,858        | 118,939            | -                                 | -                                  | -                                  | -                                  | -                                       |
| Intermediate sources  | -                     | -                | -              | -                  | 45,133                            | -                                  | -                                  | -                                  | -                                       |
| State sources   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Federal sources   | 113,174               | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Temporary loans   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Interfund loans   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Other receipts  | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Total receipts  | 114,415               | -                | 133,858        | 118,939            | 45,133                            | -                                  | -                                  | -                                  | -                                       |
| Disbursements:  |                       |                  |                |                    |                                   |                                    |                                    |                                    |   |
| Instruction   | 94,577                | -                | -              | -                  | 1,403                             | 7,969                              | -                                  | -                                  | -                                       |
| Support services  | 27,747                | -                | 4,104          | 3,183              | (1,333)                           | 245                                | -                                  | -                                  | -                                       |
| Noninstructional services   | -                     | -                | 114,693        | 106,126            | -                                 | -                                  | -                                  | -                                  | -                                       |
| Facilities acquisition and construction   | -                     | -                | 1,127          | 671                | -                                 | -                                  | -                                  | -                                  | -                                       |
| Debt services   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Nonprogrammed charges   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Interfund loans   | -                     | -                | -              | -                  | -                                 | -                                  | -                                  | -                                  | -                                       |
| Total disbursements   | 122,324               | -                | 119,924        | 109,980            | 70                                | 8,214                              | -                                  | -                                  | -                                       |
| Excess (deficiency) of receipts over disbursements  | (7,909)               | -                | 13,934         | 8,959              | 45,063                            | (8,214)                            | -                                  | -                                  | -                                       |
| 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 | (7,909)               | -                | 13,934         | 8,959              | 45,063                            | (8,214)                            | -                                  | -                                  | -                                       |
| Cash and investments - ending   | \$ (7,909)            | \$ (294,740)     | \$ (41,350)    | \$ 8,959           | \$ -                              | \$ -                               | \$ -                               | \$ 3,581                           | \$ -                                    |

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

|   | Dual Language<br>Immersion<br>2017-2018 | Formative<br>Assessment | Instructional<br>Support | Purdue<br>IN-MAC<br>Grant-CCC | Summer<br>Learning<br>Fund | Early<br>Childhood<br>Intervention<br>(First Steps) | Medicaid<br>Reimbursement | Secured<br>Schools<br>Safety<br>Grant | Secured<br>Schools<br>Safety<br>Gr FY18 |
|---|---|-------------------------|--------------------------|-------------------------------|----------------------------|---|---------------------------|---------------------------------------|---|
| Cash and investments - beginning  | \$ (1,037)                              | \$ -                    | \$ -                     | \$ -                          | \$ -                       | \$ 2,278  | \$ 239,242                | \$ (50,536)                           | \$ (14,333)                             |
| Receipts:   |   |                         |                          |                               |                            |   |                           |                                       |   |
| Local sources   | 23,045                                  | -                       | 2,000                    | 2,000                         | 3,762                      | -   | 20                        | -                                     | -                                       |
| Intermediate sources  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| State sources   | -                                       | 46,274                  | -                        | -                             | -                          | -   | -                         | 46,093                                | -                                       |
| Federal sources   | -                                       | -                       | -                        | -                             | -                          | -   | 236,902                   | -                                     | -                                       |
| Temporary loans   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Interfund loans   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Other receipts  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Total receipts  | 23,045                                  | 46,274                  | 2,000                    | 2,000                         | 3,762                      | -   | 236,922                   | 46,093                                | -                                       |
| Disbursements:  |   |                         |                          |                               |                            |   |                           |                                       |   |
| Instruction   | 21,953                                  | -                       | 1,213                    | 1,363                         | -                          | -   | 53                        | -                                     | -                                       |
| Support services  | 55                                      | 46,273                  | 354                      | 288                           | 933                        | -   | 159,085                   | 10,059                                | -                                       |
| Noninstructional services   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Facilities acquisition and construction   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Debt services   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Nonprogrammed charges   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Interfund loans   | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Total disbursements   | 22,008                                  | 46,273                  | 1,567                    | 1,651                         | 933                        | -   | 159,138                   | 10,059                                | -                                       |
| Excess (deficiency) of receipts over disbursements  | 1,037                                   | 1                       | 433                      | 349                           | 2,829                      | -   | 77,784                    | 36,034                                | -                                       |
| Other financing sources (uses):   |   |                         |                          |                               |                            |   |                           |                                       |   |
| Proceeds of long-term debt  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Sale of capital assets  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Transfers in  | -                                       | -                       | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Transfers out   | -                                       | (1)                     | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Total other financing sources (uses)  | -                                       | (1)                     | -                        | -                             | -                          | -   | -                         | -                                     | -                                       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,037                                   | -                       | 433                      | 349                           | 2,829                      | -   | 77,784                    | 36,034                                | -                                       |
| Cash and investments - ending   | \$ -                                    | \$ -                    | \$ 433                   | \$ 349                        | \$ 2,829                   | \$ 2,278  | \$ 317,026                | \$ (14,502)                           | \$ (14,333)                             |

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

|   | Recreational<br>Activities | Non-English<br>Speaking<br>Programs | Non-English<br>Speaking<br>2015-2016 | Non-English<br>Speaking<br>2016-2017 | School<br>Technology | Computer<br>Repair | Project<br>Pride | Work Ethic<br>Coordinator | Career and<br>Technical<br>Performance<br>Grant |
|---|----------------------------|-------------------------------------|--------------------------------------|--------------------------------------|----------------------|--------------------|------------------|---------------------------|---|
| Cash and investments - beginning  | \$ -                       | \$ -                                | \$ -                                 | \$ 206,549                           | \$ 90,653            | \$ 49,086          | \$ (4,099)       | \$ (25,166)               | \$ 32,421                                       |
| Receipts:   |                            |                                     |                                      |                                      |                      |                    |                  |                           |   |
| Local sources   | -                          | -                                   | -                                    | -                                    | 537                  | 34,860             | -                | -                         | -   |
| Intermediate sources  | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| State sources   | 17,440                     | 353,648                             | -                                    | -                                    | 109,980              | -                  | -                | -                         | 30,660  |
| Federal sources   | -                          | -                                   | -                                    | -                                    | -                    | -                  | 6,171            | 25,000                    | -   |
| Temporary loans   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Interfund loans   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Other receipts  | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Total receipts  | 17,440                     | 353,648                             | -                                    | -                                    | 110,517              | 34,860             | 6,171            | 25,000                    | 30,660  |
| Disbursements:  |                            |                                     |                                      |                                      |                      |                    |                  |                           |   |
| Instruction   | -                          | 226,739                             | -                                    | 115,556                              | -                    | -                  | -                | -                         | 21,020  |
| Support services  | 17,440                     | 34,999                              | -                                    | 90,993                               | 205,153              | 60,055             | 1,579            | (166)                     | 2,094   |
| Noninstructional services   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Facilities acquisition and construction   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | 30,658  |
| Debt services   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Nonprogrammed charges   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Interfund loans   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Total disbursements   | 17,440                     | 261,738                             | -                                    | 206,549                              | 205,153              | 60,055             | 1,579            | (166)                     | 53,772  |
| Excess (deficiency) of receipts over<br>disbursements   | -                          | 91,910                              | -                                    | (206,549)                            | (94,636)             | (25,195)           | 4,592            | 25,166                    | (23,112)  |
| Other financing sources (uses):   |                            |                                     |                                      |                                      |                      |                    |                  |                           |   |
| Proceeds of long-term debt  | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Sale of capital assets  | -                          | -                                   | -                                    | -                                    | 7,698                | -                  | -                | -                         | -   |
| Transfers in  | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Transfers out   | -                          | -                                   | -                                    | -                                    | -                    | -                  | -                | -                         | -   |
| Total other financing sources (uses)  | -                          | -                                   | -                                    | -                                    | 7,698                | -                  | -                | -                         | -   |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | -                          | 91,910                              | -                                    | (206,549)                            | (86,938)             | (25,195)           | 4,592            | 25,166                    | (23,112)  |
| Cash and investments - ending   | \$ -                       | \$ 91,910                           | \$ -                                 | \$ -                                 | \$ 3,715             | \$ 23,891          | \$ 493           | \$ -                      | \$ 9,309  |



LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
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 For the Year Ended June 30, 2019

|   | Teacher<br>Appreciation<br>Grant | High<br>Ability<br>Students | 21st<br>Century<br>Scholars | Project<br>Lead<br>the<br>Way | Drug Free<br>Cass County<br>Mini Grant | Title I<br>2016-2017 | Title I<br>2017-2018 | Title I<br>2018-2019 | McKinney<br>Vento<br>2016-2017 |
|---|----------------------------------|-----------------------------|-----------------------------|-------------------------------|--|----------------------|----------------------|----------------------|--------------------------------|
| Cash and investments - beginning  | \$ -                             | \$ -                        | \$ 235                      | \$ -                          | \$ -                                   | \$ -                 | \$ (48,371)          | \$ -                 | \$ -                           |
| Receipts:   |                                  |                             |                             |                               |  |                      |                      |                      |                                |
| Local sources   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Intermediate sources  | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| State sources   | 123,550                          | 42,026                      | -                           | 2,425                         | -                                      | -                    | -                    | -                    | -                              |
| Federal sources   | -                                | -                           | -                           | -                             | -                                      | -                    | 133,542              | 488,031              | -                              |
| Temporary loans   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Interfund loans   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Other receipts  | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Total receipts  | 123,550                          | 42,026                      | -                           | 2,425                         | -                                      | -                    | 133,542              | 488,031              | -                              |
| Disbursements:  |                                  |                             |                             |                               |  |                      |                      |                      |                                |
| Instruction   | 123,550                          | 15,515                      | -                           | -                             | -                                      | -                    | 77,743               | 617,129              | -                              |
| Support services  | -                                | 18,797                      | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Noninstructional services   | -                                | -                           | -                           | -                             | -                                      | -                    | 1,318                | 5,708                | -                              |
| Facilities acquisition and construction   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Debt services   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Nonprogrammed charges   | -                                | -                           | -                           | -                             | -                                      | -                    | 6,110                | -                    | -                              |
| Interfund loans   | -                                | -                           | -                           | -                             | -                                      | -                    | -                    | -                    | -                              |
| Total disbursements   | 123,550                          | 34,312                      | -                           | -                             | -                                      | -                    | 85,171               | 622,837              | -                              |
| Excess (deficiency) of receipts over disbursements  | -                                | 7,714                       | -                           | 2,425                         | -                                      | -                    | 48,371               | (134,806)            | -                              |
| 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 | -                                | 7,714                       | -                           | 2,425                         | -                                      | -                    | 48,371               | (134,806)            | -                              |
| Cash and investments - ending   | \$ -                             | \$ 7,714                    | \$ 235                      | \$ 2,425                      | \$ -                                   | \$ -                 | \$ -                 | \$ (134,806)         | \$ -                           |

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

|   | McKinney<br>Vento<br>2017-2018 | McKinney<br>Vento<br>2018-2019 | Title I<br>2016-2017 | Title I<br>2017-2018 | IDEA FY<br>2017 | IDEA FY<br>2018 | IDEA FY<br>2018-2020 | IDEA<br>Preschool<br>FY18 |
|---|--------------------------------|--------------------------------|----------------------|----------------------|-----------------|-----------------|----------------------|---------------------------|
| Cash and investments - beginning  | \$ (860)                       | \$ -                           | \$ -                 | \$ (14,031)          | \$ (3,975)      | \$ (279,101)    | \$ -                 | \$ (6,604)                |
| Receipts:   |                                |                                |                      |                      |                 |                 |                      |                           |
| Local sources   | -                              | -                              | -                    | 2                    | -               | -               | -                    | -                         |
| Intermediate sources  | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| State sources   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Federal sources   | 7,503                          | 40,422                         | -                    | 58,270               | 18,075          | 1,997,610       | 373,986              | 64,102                    |
| Temporary loans   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Interfund loans   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Other receipts  | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Total receipts  | 7,503                          | 40,422                         | -                    | 58,272               | 18,075          | 1,997,610       | 373,986              | 64,102                    |
| Disbursements:  |                                |                                |                      |                      |                 |                 |                      |                           |
| Instruction   | 1,151                          | 27,937                         | -                    | 19,435               | -               | 508,228         | 160,186              | 57,498                    |
| Support services  | 2,364                          | 11,656                         | -                    | 24,173               | 14,100          | 1,356,533       | 488,474              | -                         |
| Noninstructional services   | 3,128                          | 1,982                          | -                    | 256                  | -               | -               | -                    | -                         |
| Facilities acquisition and construction   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Debt services   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Nonprogrammed charges   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Interfund loans   | -                              | -                              | -                    | -                    | -               | -               | -                    | -                         |
| Total disbursements   | 6,643                          | 41,575                         | -                    | 43,864               | 14,100          | 1,864,761       | 648,660              | 57,498                    |
| Excess (deficiency) of receipts over disbursements  | 860                            | (1,153)                        | -                    | 14,408               | 3,975           | 132,849         | (274,674)            | 6,604                     |
| 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 | 860                            | (1,153)                        | -                    | 14,408               | 3,975           | 132,849         | (274,674)            | 6,604                     |
| Cash and investments - ending   | \$ -                           | \$ (1,153)                     | \$ -                 | \$ 377               | \$ -            | \$ (146,252)    | \$ (274,674)         | \$ -                      |

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

|   | IDEA<br>Preschool<br>FY19 | IDEA<br>Preschool<br>2016-2017 | Federal Adult<br>Education<br>2016-2017 | TIVA Student<br>Support &<br>Academic<br>Enrichment | 16 Natl<br>School Lunch<br>Equipment Gr | Perkins<br>Rural Grant<br>2016-2017 | Perkins<br>Rural Grant<br>2015-2016 | Carl Perkins<br>2016-2017 |
|---|---------------------------|--------------------------------|---|---|---|-------------------------------------|-------------------------------------|---------------------------|
| Cash and investments - beginning  | \$ -                      | \$ -                           | \$ -                                    | \$ -  | \$ -                                    | \$ -                                | \$ -                                | \$ -                      |
| Receipts:   |                           |                                |   |   |   |                                     |                                     |                           |
| Local sources   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Intermediate sources  | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| State sources   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Federal sources   | 25,390                    | 3,566                          | -                                       | 44,994  | -                                       | -                                   | -                                   | -                         |
| Temporary loans   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Interfund loans   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Other receipts  | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Total receipts  | 25,390                    | 3,566                          | -                                       | 44,994  | -                                       | -                                   | -                                   | -                         |
| Disbursements:  |                           |                                |   |   |   |                                     |                                     |                           |
| Instruction   | 34,926                    | 3,566                          | -                                       | 6,229   | -                                       | -                                   | -                                   | -                         |
| Support services  | -                         | -                              | -                                       | 40,059  | -                                       | -                                   | -                                   | -                         |
| Noninstructional services   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Facilities acquisition and construction   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Debt services   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Nonprogrammed charges   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Interfund loans   | -                         | -                              | -                                       | -   | -                                       | -                                   | -                                   | -                         |
| Total disbursements   | 34,926                    | 3,566                          | -                                       | 46,288  | -                                       | -                                   | -                                   | -                         |
| Excess (deficiency) of receipts over<br>disbursements   | (9,536)                   | -                              | -                                       | (1,294)   | -                                       | -                                   | -                                   | -                         |
| 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<br>financing sources over disbursements<br>and other financing uses | (9,536)                   | -                              | -                                       | (1,294)   | -                                       | -                                   | -                                   | -                         |
| Cash and investments - ending   | \$ (9,536)                | \$ -                           | \$ -                                    | \$ (1,294)  | \$ -                                    | \$ -                                | \$ -                                | \$ -                      |

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

|   | Perkins Basic<br>17 18 | Perkins<br>Rural Grant<br>2018 | CTE Summer<br>ExpGrant<br>2018 | Perkins Basic<br>2017-2018 | CTE Summer<br>Expansion<br>Grant 2019 | 21st<br>Century<br>Learning<br>Center | 21ST<br>Century<br>Learning<br>Center | School<br>to Work<br>Opportunity |
|---|------------------------|--------------------------------|--------------------------------|----------------------------|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------|
| Cash and investments - beginning  | \$ (7,964)             | \$ (2,355)                     | \$ (5,342)                     | \$ -                       | \$ -                                  | \$ (6,638)                            | \$ (2,368)                            | \$ 280                           |
| Receipts:   |                        |                                |                                |                            |                                       |                                       |                                       |                                  |
| Local sources   | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Intermediate sources  | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| State sources   | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Federal sources   | 34,801                 | 39,016                         | 5,342                          | 101,582                    | -                                     | 6,638                                 | 150,001                               | -                                |
| Temporary loans   | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Interfund loans   | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Other receipts  | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Total receipts  | 34,801                 | 39,016                         | 5,342                          | 101,582                    | -                                     | 6,638                                 | 150,001                               | -                                |
| Disbursements:  |                        |                                |                                |                            |                                       |                                       |                                       |                                  |
| Instruction   | 26,065                 | 3,126                          | -                              | 99,832                     | 243                                   | -                                     | 45,177                                | -                                |
| Support services  | 772                    | 13,511                         | -                              | 7,086                      | -                                     | -                                     | 86,066                                | -                                |
| Noninstructional services   | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Facilities acquisition and construction   | -                      | 20,024                         | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Debt services   | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Nonprogrammed charges   | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Interfund loans   | -                      | -                              | -                              | -                          | -                                     | -                                     | -                                     | -                                |
| Total disbursements   | 26,837                 | 36,661                         | -                              | 106,918                    | 243                                   | -                                     | 131,243                               | -                                |
| Excess (deficiency) of receipts over<br>disbursements   | 7,964                  | 2,355                          | 5,342                          | (5,336)                    | (243)                                 | 6,638                                 | 18,758                                | -                                |
| 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<br>financing sources over disbursements<br>and other financing uses | 7,964                  | 2,355                          | 5,342                          | (5,336)                    | (243)                                 | 6,638                                 | 18,758                                | -                                |
| Cash and investments - ending   | \$ -                   | \$ -                           | \$ -                           | \$ (5,336)                 | \$ (243)                              | \$ -                                  | \$ 16,390                             | \$ 280                           |

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

|   | Title II, Part A,<br>Supporting<br>Effective<br>Instruction | Supporting<br>Effective Inst<br>17-19 | T11A-Supporting<br>Effective<br>Instruction FY18 | Improving<br>Teacher Quality<br>2016-2017 | Rural Low<br>Income School<br>FY15 | Rural Low<br>Income School<br>FY16 | Rural and<br>Low Income<br>FY17 |
|---|---|---------------------------------------|--|---|------------------------------------|------------------------------------|---------------------------------|
| Cash and investments - beginning  | \$ (42,224)   | \$ -                                  | \$ -   | \$ -                                      | \$ -                               | \$ (3,118)                         | \$ -                            |
| Receipts:   |   |                                       |  |   |                                    |                                    |                                 |
| Local sources   | -   | 2,500                                 | -  | -   | -                                  | -                                  | -                               |
| Intermediate sources  | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| State sources   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Federal sources   | 53,063  | 88,937                                | 37,194   | -   | -                                  | 72,236                             | 40,026                          |
| Temporary loans   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Interfund loans   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Other receipts  | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Total receipts  | 53,063  | 91,437                                | 37,194   | -   | -                                  | 72,236                             | 40,026                          |
| Disbursements:  |   |                                       |  |   |                                    |                                    |                                 |
| Instruction   | (5,174)   | 59,534                                | -  | -   | -                                  | -                                  | -                               |
| Support services  | 14,423  | 43,905                                | 39,168   | -   | -                                  | 68,246                             | 51,902                          |
| Noninstructional services   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Facilities acquisition and construction   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Debt services   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Nonprogrammed charges   | 1,590   | -                                     | -  | -   | -                                  | 872                                | -                               |
| Interfund loans   | -   | -                                     | -  | -   | -                                  | -                                  | -                               |
| Total disbursements   | 10,839  | 103,439                               | 39,168   | -   | -                                  | 69,118                             | 51,902                          |
| Excess (deficiency) of receipts over<br>disbursements   | 42,224  | (12,002)                              | (1,974)  | -   | -                                  | 3,118                              | (11,876)                        |
| 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<br>financing sources over disbursements<br>and other financing uses | 42,224  | (12,002)                              | (1,974)  | -   | -                                  | 3,118                              | (11,876)                        |
| Cash and investments - ending   | \$ -  | \$ (12,002)                           | \$ (1,974)                                       | \$ -                                      | \$ -                               | \$ -                               | \$ (11,876)                     |

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

|   | Title III<br>LIM English<br>17 18 | Title III<br>Limited English<br>Prof 18-20 | Title III<br>Limited English<br>Proficiency<br>2015-2016 | Title III<br>Limited English<br>Proficiency<br>2016-2017 | Prepaid<br>Food | Clearing<br>Accounts | Totals       |
|---|-----------------------------------|--|--|--|-----------------|----------------------|--------------|
| Cash and investments - beginning  | \$ (8,377)                        | \$ -                                       | \$ -   | \$ (15,100)  | \$ 18,869       | \$ 175,186           | \$ 6,664,019 |
| Receipts:   |                                   |  |  |  |                 |                      |              |
| Local sources   | -                                 | -  | -  | -  | -               | -                    | 16,923,022   |
| Intermediate sources  | -                                 | -  | -  | -  | -               | -                    | 45,133       |
| State sources   | 83,190                            | 52,562                                     | -  | 23,051   | -               | -                    | 30,266,470   |
| Federal sources   | -                                 | -  | -  | -  | -               | -                    | 5,786,886    |
| Temporary loans   | -                                 | -  | -  | -  | -               | -                    | 1,750,000    |
| Interfund loans   | -                                 | -  | -  | -  | -               | -                    | 450,500      |
| Other receipts  | -                                 | -  | -  | -  | 501,129         | 8,656,563            | 9,275,506    |
| Total receipts  | 83,190                            | 52,562                                     | -  | 23,051   | 501,129         | 8,656,563            | 64,497,517   |
| Disbursements:  |                                   |  |  |  |                 |                      |              |
| Instruction   | 44,754                            | 9,748                                      | -  | 6,860  | -               | -                    | 26,448,685   |
| Support services  | 50,464                            | 51,107                                     | -  | 1,091  | -               | -                    | 19,495,530   |
| Noninstructional services   | 150                               | 250  | -  | -  | -               | -                    | 2,345,574    |
| Facilities acquisition and construction   | -                                 | -  | -  | -  | -               | -                    | 682,824      |
| Debt services   | -                                 | -  | -  | -  | -               | -                    | 7,759,082    |
| Nonprogrammed charges   | -                                 | -  | -  | -  | 499,466         | 8,631,986            | 9,296,727    |
| Interfund loans   | -                                 | -  | -  | -  | -               | -                    | 450,500      |
| Total disbursements   | 95,368                            | 61,105                                     | -  | 7,951  | 499,466         | 8,631,986            | 66,478,922   |
| Excess (deficiency) of receipts over disbursements  | (12,178)                          | (8,543)                                    | -  | 15,100   | 1,663           | 24,577               | (1,981,405)  |
| Other financing sources (uses):   |                                   |  |  |  |                 |                      |              |
| Proceeds of long-term debt  | -                                 | -  | -  | -  | -               | -                    | 512,940      |
| Sale of capital assets  | -                                 | -  | -  | -  | -               | -                    | 7,698        |
| Transfers in  | -                                 | -  | -  | -  | -               | -                    | 3,935,519    |
| Transfers out   | -                                 | -  | -  | -  | -               | -                    | (3,935,519)  |
| Total other financing sources (uses)  | -                                 | -  | -  | -  | -               | -                    | 520,638      |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (12,178)                          | (8,543)                                    | -  | 15,100   | 1,663           | 24,577               | (1,460,767)  |
| Cash and investments - ending   | \$ (20,555)                       | \$ (8,543)                                 | \$ -   | \$ -   | \$ 20,532       | \$ 199,763           | \$ 5,203,252 |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2019

| <u>Government or Enterprise</u> | <u>Accounts<br/>Payable</u> | <u>Accounts<br/>Receivable</u> |
|---------------------------------|-----------------------------|--------------------------------|
| Governmental activities         | <u>\$ 733,177</u>           | <u>\$ 1,589,630</u>            |

LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2019

| Lessor   | Purpose                 | Annual<br>Lease<br>Payment | Lease<br>Beginning<br>Date | Lease<br>Ending<br>Date |
|--|-------------------------|----------------------------|----------------------------|-------------------------|
| Governmental activities:                               |                         |                            |                            |                         |
| Ad Valorem Property Tax First Mortgage Refunding Bonds | Series 2015             | \$ 3,163,000               | 6/30/2015                  | 12/31/2021              |
| Ad Valorem Property Tax First Mortgage Bonds           | Reno 2015               | 460,500                    | 12/31/2016                 | 12/31/2024              |
| Logansport Renovation School Bldg Corp                 | QSCB Construction Bonds | <u>2,150</u>               | 12/9/2010                  | 1/1/2023                |
| Total of annual lease payments                         |                         | <u>\$ 3,625,650</u>        |                            |                         |

| Type                      | Description of Debt<br>Purpose | Ending<br>Principal<br>Balance | Principal and<br>Interest Due<br>Within One<br>Year |
|---------------------------|--------------------------------|--------------------------------|---|
| Governmental activities:  |                                |                                |   |
| General obligation bonds  | Renovation Bonds               | \$ 920,000                     | \$ 709,300  |
| Tax anticipation warrants | Tuition Support/Property Taxes | 1,750,000                      | 1,793,050   |
| Notes and loans payable   | Severance                      | <u>250,000</u>                 | <u>227,275</u>                                      |
| Totals                    |                                | <u>\$ 2,920,000</u>            | <u>\$ 2,729,625</u>                                 |



LOGANSPOUR COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2019

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

|                                    | <u>Ending<br/>Balance</u> |
|------------------------------------|---------------------------|
| Governmental activities:           |                           |
| Land                               | \$ 564,227                |
| Buildings                          | 75,175,197                |
| Improvements other than buildings  | 2,798,039                 |
| Machinery, equipment, and vehicles | <u>15,920,306</u>         |
| Total governmental activities      | <u>94,457,769</u>         |
| Total capital assets               | <u>\$ 94,457,769</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/>.