

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

FINANCIAL STATEMENT AUDIT REPORT
OF
PLYMOUTH COMMUNITY SCHOOL CORPORATION
MARSHALL COUNTY, INDIANA
July 1, 2017 to June 30, 2019



FILED
02/25/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	7-9
Notes to Financial Statement	10-15
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	18-45
Schedule of Leases and Debt	46
Schedule of Capital Assets.....	47
Other Reports.....	48

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kandi Tinkey	07-01-17 to 06-30-20
Superintendent of Schools	Andrew Hartley	07-01-17 to 06-30-20
President of the School Board	Todd Samuelson	01-01-17 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE PLYMOUTH COMMUNITY SCHOOL
CORPORATION, MARSHALL COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Plymouth 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 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 February 10, 2020, 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

February 10, 2020

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.

(This page intentionally left blank.)

PLYMOUTH 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 Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments	
	07-01-17	Receipts	Disbursements		06-30-18	Receipts	Disbursements		06-30-19	
General	\$ 3,398,306	\$ 23,086,029	\$ 23,459,496	\$ 511,358	\$ 3,536,197	\$ 11,819,438	\$ 11,626,787	\$ (3,728,848)	\$ -	
Education	-	-	-	-	-	11,561,296	9,732,268	2,059,623	3,888,651	
Debt Service	1,710,584	4,390,406	4,925,224	(303,538)	872,228	5,216,343	5,262,901	(343,387)	482,283	
Retirement/Severance Bond Debt Service	181,328	292,052	294,994	-	178,386	287,658	295,916	-	170,128	
Operations	-	-	-	-	-	2,262,738	3,840,669	3,324,020	1,746,089	
Capital Projects	933,259	2,497,721	2,511,225	(7,251)	912,504	975,381	1,085,910	(801,975)	-	
School Transportation	324,435	1,423,130	1,133,125	72,072	686,512	583,868	560,328	(710,052)	-	
School Bus Replacement	248,690	364,866	494,308	502	119,750	159,166	199,497	(79,419)	-	
Local Rainy Day	1,337,852	600,000	600,000	-	1,337,852	-	-	150,000	1,487,852	
Retirement/Severance Bond	38,365	208	10,306	-	28,267	103	10,050	-	18,320	
2017 Series Bond Construction Account	-	-	1,398,986	2,000,000	601,014	70,438	278,203	-	393,249	
School Lunch	841,251	1,835,697	1,826,790	(425,044)	425,114	1,788,216	1,602,161	(181,935)	429,234	
Curricular Materials Rental	373,995	394,930	437,228	309,977	641,674	381,136	220,032	343,387	1,146,165	
Levy Excess	97,838	-	-	(97,836)	2	-	-	-	2	
Joint Operations - Special Education Cooperative	275,629	2,175,867	2,107,923	-	343,573	1,884,318	1,761,229	-	466,662	
Joint Operations - Special Education Cooperative - Scholarship	2,818	554	500	-	2,872	-	500	-	2,372	
Joint Operations - Special Education Cooperative - Autism	147	21	-	-	168	-	-	-	168	
Joint Operations - Special Education Cooperative - Misc Fund	13,686	3,438	-	-	17,124	2,886	-	-	20,010	
Joint Operations - Special Education Cooperative - Building Fund	89,711	-	-	-	89,711	-	9,766	-	79,945	
Joint Operations - Area Vocational Education	130,737	187,208	191,963	-	125,982	190,544	194,056	-	122,470	
Joint Operations - Other	685,239	449,094	470,823	15,750	679,260	468,802	476,218	-	671,844	
Joint Operations - Other - Additional ESC Services	-	-	-	-	-	200	8,978	-	(8,778)	
Joint Operations - Other - Facility Escrow	(411)	-	2,107	-	(2,518)	-	1,709	-	(4,227)	
Joint Operations - Other - Special Projects	42,451	2,620	42,395	-	2,676	4,475	19,800	-	(12,649)	
Joint Operations - Other - Vol/Distanc Learning	86,248	137,748	141,542	-	82,454	80,000	78,667	-	83,787	
Joint Operations - Other - Digitalium	-	-	354	-	(354)	40	-	-	(314)	
Joint Operations - Other - Rainy Day	135,000	-	-	-	135,000	-	-	-	135,000	
Joint Operations - Other - School Nutritionist	266	79,845	74,640	(5,750)	(279)	76,060	72,120	-	3,661	
Joint Operations - Other - Cell Phone	(4,431)	5,703	6,076	-	(4,804)	973	4,888	-	(8,719)	
Joint Operations - Other - Professional Development	41,030	31,497	39,881	(10,000)	22,646	82,122	55,963	-	48,805	
Educational License Plates	38	225	225	-	38	394	394	-	38	
School Library Printed Material	3,994	27,413	26,212	-	5,195	27,573	32,768	-	-	
Early Intervention Grant	1,444	-	1,444	-	-	-	-	-	-	
Early Intervention Grant 17/18	-	16,093	16,093	-	-	-	-	-	-	
Lilly Counseling Grant	19,780	-	15,697	-	4,083	-	4,083	-	-	
LJH - Mass Media 1st Source	-	2,580	2,580	-	-	-	-	-	-	
Promotion of Plymouth Signage	10,000	-	10,000	-	-	-	-	-	-	
JEF - State Farm Award	110	-	-	-	110	-	-	-	110	
RIV - MCCF 3M Robotics 14-15	769	-	769	-	-	-	-	-	-	
RIV - 3M Robotics 2016	2,000	30	461	-	1,569	-	-	-	1,569	
New Tech Donation	179,015	1,000	70,173	-	109,842	2,504	10,746	-	101,600	
Soccerplex Donation	-	20,000	10,730	-	9,270	-	9,270	-	-	
JEF - 3M Robotics Donation	203	-	203	-	-	-	-	-	-	

PLYMOUTH 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 Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
JEF - 3M Robotics Donation 16	2,500	-	1,267	-	1,233	-	-	-	1,233
Robert Pickell Music Fund	-	260	165	-	95	-	73	-	22
Robert Pickell Music Fund 2019	-	-	-	-	-	300	-	-	300
PHS - Rebuild the Rock Pile	34,589	100	34,689	-	-	-	-	-	-
MCCF Strings Grant	-	1,406	1,406	-	-	5,489	6,057	-	(568)
Adult Ed - United Way Testing	1,868	6,675	4,037	-	4,506	427	3,955	-	978
ADM - Girls Who Code (Sharp)	91	-	91	-	-	-	-	-	-
LJH - Learning to Give (Hull)	194	-	12	-	182	-	182	-	-
Gene Haas Foundation Award	11,500	-	11,500	-	-	-	-	-	-
PHS - EWIN Educ WFD Planning	-	15,000	14,825	-	175	-	175	-	-
2018 Gene Haas Scholarship	-	10,000	-	-	10,000	-	6,000	-	4,000
PHS - Learn to Give (Hull) 2018	-	500	266	-	234	-	-	-	234
WAS - LTF Rebuild Park (Straub)	-	500	-	-	500	-	-	-	500
PHS - Purdue INMAC Grant 2018	-	-	-	-	-	1,000	195	-	805
2019 Gene Haas Foundation (Scholarship)	-	-	-	-	-	10,000	-	-	10,000
Alumni Association	41	-	22	-	19	-	-	-	19
PHS - MCLCC Drug Free	1,092	-	840	-	252	-	252	-	-
PHS - MCLCC Drug Free 2018	-	3,500	-	-	3,500	-	3,500	-	-
PHS - MCLCC Drug Free 2019	-	-	-	-	-	3,500	707	-	2,793
UWMC - Countdown to KDG 2017	(2,618)	5,529	2,911	-	-	-	-	-	-
LJH - Points of Life Doo Good	-	500	500	-	-	-	-	-	-
Generation On (Mentz) 2018	-	250	250	-	-	-	-	-	-
WSOI - Career Ready Grant 2016	516	-	124	-	392	-	102	-	290
Formative Assessment	(14,215)	42,349	756	-	27,378	33,203	57,835	-	2,746
Special Education Excess Costs	(5,280)	39,240	33,960	-	-	29,279	41,222	-	(11,943)
High Ability FY 2017	6,203	-	6,203	-	-	-	-	-	-
High Ability 2017-2018	-	39,342	39,342	-	-	-	-	-	-
High Ability 2018-2019	-	-	-	-	-	39,748	33,819	-	5,929
Adult and Continuing Education 2019-2020	-	-	-	-	-	13,079	15,657	-	(2,578)
Adult and Continuing Education 2016-2017	(35,710)	72,070	36,360	-	-	-	-	-	-
Adult and Continuing Education 2017-2018	-	97,395	99,562	-	(2,167)	2,226	59	-	-
Adult and Continuing Education 2018-2019	-	-	-	-	-	45,678	45,678	-	-
Medicaid Reimbursement	16,075	38,742	-	(44,248)	10,569	27,181	-	(28,775)	8,975
Secured Schools Safety Grant 2018-2019	-	-	15,000	-	(15,000)	15,000	-	-	-
Early Intervention 2018-2019	-	-	-	-	-	12,861	11,327	-	1,534
NESP Grant 2016-2017	44,132	-	44,132	-	-	-	-	-	-
NESP Grant 2017-2018	-	85,587	67,845	-	17,742	-	17,742	-	-
NESP Grant 2018-2019	-	-	-	-	-	102,420	59,974	-	42,446
School Technology	13,388	15,643	5,010	-	24,021	4,322	25,704	(2,639)	-
Cybersecurity Grant FY 2018	-	-	-	-	-	2,500	2,500	-	-
Career and Technical Performance Grant	24,888	16,368	24,888	-	16,368	15,879	18,128	-	14,119
State Connectivity Grant	-	-	-	-	-	3,715	-	-	3,715
Title I School Improvement	-	-	-	-	-	32,890	33,323	-	(433)

PLYMOUTH 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 Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
Title I 2016-2017	(45,373)	89,809	44,436	-	-	-	-	-	-
Title I 2017-2018	-	458,285	505,936	-	(47,651)	93,099	45,448	-	-
Title I 2018-2019	-	-	-	-	-	441,494	548,366	-	(106,872)
Title I, Part D 2016-2017	(5,802)	49,221	43,419	-	-	-	-	-	-
Title I, Part D 2017-2018	-	7,216	11,728	-	(4,512)	35,671	31,159	-	-
Title I, Part D 2018-2019	-	-	-	-	-	8,278	10,151	-	(1,873)
Title I, Part C 2015-2017	(425)	8,036	7,611	-	-	-	-	-	-
Title I, Part C 2016-2018	-	15,215	16,554	-	(1,339)	2,049	710	-	-
Title I, Part C 2017-2019	-	-	-	-	-	6,362	7,175	-	(813)
Spec Ed Part B (611) FY2017	(61,633)	178,735	117,102	-	-	-	-	-	-
Spec Ed Part B (611) FY2018	-	539,396	595,664	-	(56,268)	283,282	227,014	-	-
Spec Ed Part B (611) FY2019	-	-	-	-	-	498,753	552,798	-	(54,045)
Spec Ed Preschool (619) FY2017	(1,628)	5,962	4,334	-	-	-	-	-	-
Spec Ed Preschool (619) FY2018	-	20,842	22,909	-	(2,067)	6,856	4,789	-	-
Spec Ed Preschool (619) FY2019	-	-	-	-	-	18,985	21,283	-	(2,298)
Title IV, A SSAE 2017-2019	-	735	3,277	-	(2,542)	24,659	48,931	-	(26,814)
Title IV, A SSAE 2018-2020	-	-	-	-	-	16,022	16,022	-	-
CTE - SY 2017-2018 (Perkins Vocational)	-	183,862	183,862	-	-	-	-	-	-
CTE - SY 2018-2019 (Perkins Vocational)	-	-	-	-	-	190,004	222,832	-	(32,828)
Medicaid Reimbursement - Federal	197,598	67,797	56,109	-	209,286	48,239	32,480	-	225,045
Adult Ed Federal 2017-2018	-	24,094	35,131	-	(11,037)	33,856	22,819	-	-
Adult Ed WFD FY 10/11	393	-	393	-	-	-	-	-	-
Adult Ed ENL Civics 2016-2017	(12,449)	14,138	1,689	-	-	-	-	-	-
Adult Ed Federal 2018-2019	-	-	-	-	-	27,749	30,738	-	(2,989)
Title II, Part A, Supporting Effective Instruction 2016-2018	-	14,272	65,663	-	(51,391)	95,535	44,144	-	-
Title II, Part A, Supporting Effective Instruction 2017-2019	-	-	-	-	-	35,789	81,287	-	(45,498)
Title II, Part A, Supporting Effective Instruction FFY 2015	(12,772)	43,985	31,213	-	-	-	-	-	-
Title III 2017-2019	-	23,614	26,512	-	(2,898)	17,295	14,397	-	-
Title III 2018-2020	-	-	-	-	-	25,965	29,422	-	(3,457)
Title III 2016-2018	(4,107)	23,718	20,293	-	(682)	2,034	1,352	-	-
PHS - Youth Tobacco Survey 2016	474	-	474	-	-	-	-	-	-
LJH - Youth Tobacco Survey 2016	250	-	250	-	-	-	-	-	-
Prepaid Food	22,125	27,828	28,462	-	21,491	34,873	32,803	-	23,561
Payroll	26,854	5,857,932	5,823,936	-	60,850	3,986,442	4,000,137	-	47,155
Clearing	231,471	546,464	555,021	-	222,914	526,166	503,088	-	245,992
Totals	\$ 11,635,606	\$ 46,718,087	\$ 48,972,414	\$ 2,015,992	\$ 11,397,271	\$ 44,786,826	\$ 44,369,388	\$ -	\$ 11,814,709

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

PLYMOUTH 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.

PLYMOUTH 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.

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, self-insurance payments, and other disbursements not listed in another category above.

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.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

PLYMOUTH 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

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:

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.

PLYMOUTH COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. This is a result of reimbursements for expenditures of federal grant funds, which were not received by June 30, 2018 or 2019. Some flow through accounts for Northern Indiana Educational Service Center (NIESC), which were in regard to outstanding receivables, are attributable to some funds with deficits in cash. The School Corporation is the local education agency (LEA) for NIESC.

Note 9. *Holding Corporations*

The School Corporation has entered into capital leases with Plymouth Multi-School Building Corporation and Plymouth Vision 2020 School Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments during the years ended June 30, 2018 and 2019, totaled \$4,125,000 and \$4,337,500, respectively.

Note 10. *Other Postemployment Benefits*

The School Corporation provides to eligible non-certified retirees the following benefits: A severance pay out of years of service and remaining sick days at a value of \$23 per sick day and \$23 per each year of service. 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.

(This page intentionally left blank.)

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.

PLYMOUTH 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 Service	Retirement/ Severance Bond Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day
Cash and investments - beginning	\$ 3,398,306	\$ -	\$ 1,710,584	\$ 181,328	\$ -	\$ 933,259	\$ 324,435	\$ 248,690	\$ 1,337,852
Receipts:									
Local sources	311,056	-	4,390,406	292,052	-	2,497,609	1,415,124	364,866	600,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	22,769,282	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	5,691	-	-	-	-	112	8,006	-	-
Total receipts	23,086,029	-	4,390,406	292,052	-	2,497,721	1,423,130	364,866	600,000
Disbursements:									
Instruction	14,587,905	-	-	-	-	-	-	-	-
Support services	8,447,994	-	-	-	-	967,888	1,133,125	494,308	-
Noninstructional services	423,597	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	1,543,337	-	-	600,000
Debt service	-	-	4,925,224	294,994	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	23,459,496	-	4,925,224	294,994	-	2,511,225	1,133,125	494,308	600,000
Excess (deficiency) of receipts over disbursements	(373,467)	-	(534,818)	(2,942)	-	(13,504)	290,005	(129,442)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	14,986	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	1,006	-
Transfers in	511,358	-	-	-	-	-	74,734	-	-
Transfers out	-	-	(318,524)	-	-	(7,251)	(2,682)	(504)	-
Total other financing sources (uses)	511,358	-	(303,538)	-	-	(7,251)	72,072	502	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	137,891	-	(838,356)	(2,942)	-	(20,755)	362,077	(128,940)	-
Cash and investments - ending	\$ 3,536,197	\$ -	\$ 872,228	\$ 178,386	\$ -	\$ 912,504	\$ 686,512	\$ 119,750	\$ 1,337,852

PLYMOUTH 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/ Severance Bond	2017 Series Bonds Construction Account	School Lunch	Curricular Materials Rental	Levy Excess	Joint Operations - Special Education Cooperative	Joint Operations - Special Education Cooperative - Scholarship	Joint Operations - Special Education Cooperative - Autism	Joint Operations - Special Education Cooperative - Misc Fund
Cash and investments - beginning	\$ 38,365	\$ -	\$ 841,251	\$ 373,995	\$ 97,838	\$ 275,629	\$ 2,818	\$ 147	\$ 13,686
Receipts:									
Local sources	103	-	526,486	234,969	-	1,987,075	529	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	17,626	159,830	-	188,792	-	-	-
Federal sources	-	-	1,276,177	-	-	-	-	-	-
Other receipts	105	-	15,408	131	-	-	25	21	3,438
Total receipts	208	-	1,835,697	394,930	-	2,175,867	554	21	3,438
Disbursements:									
Instruction	-	-	-	-	-	1,053,528	-	-	-
Support services	10,306	-	159	437,228	-	1,054,395	500	-	-
Noninstructional services	-	-	1,826,631	-	-	-	-	-	-
Facilities acquisition and construction	-	1,398,986	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,306	1,398,986	1,826,790	437,228	-	2,107,923	500	-	-
Excess (deficiency) of receipts over disbursements	(10,098)	(1,398,986)	8,907	(42,298)	-	67,944	54	21	3,438
Other financing sources (uses):									
Proceeds of long-term debt	-	2,000,000	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	309,977	18,964	-	-	-	-
Transfers out	-	-	(425,044)	-	(116,800)	-	-	-	-
Total other financing sources (uses)	-	2,000,000	(425,044)	309,977	(97,836)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,098)	601,014	(416,137)	267,679	(97,836)	67,944	54	21	3,438
Cash and investments - ending	\$ 28,267	\$ 601,014	\$ 425,114	\$ 641,674	\$ 2	\$ 343,573	\$ 2,872	\$ 168	\$ 17,124

PLYMOUTH 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

	Joint Operations - Special Education Cooperative - Building Fund	Joint Operations - Area Vocational Education	Joint Operations - Other	Joint Operations - Other - Additional ESC Services	Joint Operations - Other - Facility Escrow	Joint Operations - Other - Special Projects	Joint Operations - Other - Vol/Distanc Learning	Joint Operations - Other - Digitalium	Joint Operations - Other - Rainy Day
Cash and investments - beginning	\$ 89,711	\$ 130,737	\$ 685,239	\$ -	\$ (411)	\$ 42,451	\$ 86,248	\$ -	\$ 135,000
Receipts:									
Local sources	-	166,737	422,543	-	-	2,620	137,748	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	20,471	26,551	-	-	-	-	-	-
Total receipts	-	187,208	449,094	-	-	2,620	137,748	-	-
Disbursements:									
Instruction	-	191,623	-	-	-	-	-	-	-
Support services	-	340	470,823	-	2,107	42,395	141,542	354	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	191,963	470,823	-	2,107	42,395	141,542	354	-
Excess (deficiency) of receipts over disbursements	-	(4,755)	(21,729)	-	(2,107)	(39,775)	(3,794)	(354)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	15,750	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	15,750	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,755)	(5,979)	-	(2,107)	(39,775)	(3,794)	(354)	-
Cash and investments - ending	\$ 89,711	\$ 125,982	\$ 679,260	\$ -	\$ (2,518)	\$ 2,676	\$ 82,454	\$ (354)	\$ 135,000

PLYMOUTH 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

	Joint Operations - Other - School Nutritionist	Joint Operations - Other - Cell Phone	Joint Operations - Other - Professional Development	Educational License Plates	School Library Printed Material	Early Intervention Grant	Early Intervention Grant 17/18	Lilly Counseling Grant	LJH - Mass Media 1st Source
Cash and investments - beginning	\$ 266	\$ (4,431)	\$ 41,030	\$ 38	\$ 3,994	\$ 1,444	\$ -	\$ 19,780	\$ -
Receipts:									
Local sources	79,845	-	-	-	-	-	-	-	2,580
Intermediate sources	-	-	-	225	-	-	-	-	-
State sources	-	-	-	-	27,413	-	16,093	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	5,703	31,497	-	-	-	-	-	-
Total receipts	79,845	5,703	31,497	225	27,413	-	16,093	-	2,580
Disbursements:									
Instruction	-	-	-	-	26,212	1,161	16,093	-	2,580
Support services	74,640	6,076	39,881	-	-	283	-	15,697	-
Noninstructional services	-	-	-	225	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	74,640	6,076	39,881	225	26,212	1,444	16,093	15,697	2,580
Excess (deficiency) of receipts over disbursements	5,205	(373)	(8,384)	-	1,201	(1,444)	-	(15,697)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(5,750)	-	(10,000)	-	-	-	-	-	-
Total other financing sources (uses)	(5,750)	-	(10,000)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(545)	(373)	(18,384)	-	1,201	(1,444)	-	(15,697)	-
Cash and investments - ending	\$ (279)	\$ (4,804)	\$ 22,646	\$ 38	\$ 5,195	\$ -	\$ -	\$ 4,083	\$ -

PLYMOUTH 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

	Promotion of Plymouth Signage	JEF - State Farm Award	RIV - MCCF 3M Robotics 14-15	RIV - 3M Robotics 2016	New Tech Donation	Soccerplex Donation	JEF - 3M Robotics Donation	JEF - 3M Robotics Donation 16	Robert Pickell Music Fund
Cash and investments - beginning	\$ 10,000	\$ 110	\$ 769	\$ 2,000	\$ 179,015	\$ -	\$ 203	\$ 2,500	\$ -
Receipts:									
Local sources	-	-	-	30	1,000	20,000	-	-	260
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	30	1,000	20,000	-	-	260
Disbursements:									
Instruction	-	-	769	461	56	-	203	1,267	165
Support services	10,000	-	-	-	66,233	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	3,884	10,730	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,000	-	769	461	70,173	10,730	203	1,267	165
Excess (deficiency) of receipts over disbursements	(10,000)	-	(769)	(431)	(69,173)	9,270	(203)	(1,267)	95
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,000)	-	(769)	(431)	(69,173)	9,270	(203)	(1,267)	95
Cash and investments - ending	\$ -	\$ 110	\$ -	\$ 1,569	\$ 109,842	\$ 9,270	\$ -	\$ 1,233	\$ 95

PLYMOUTH 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

	Robert Pickell Music Fund 2019	PHS - Rebuild the Rock Pile	MCCF Strings Grant	Adult Ed - United Way Testing	ADM - Girls Who Code (Sharp)	LJH - Learning to Give (Hull)	Gene Haas Foundation Award	PHS - EWIN Educ WFD Planning	2018 Gene Haas Scholarship
Cash and investments - beginning	\$ -	\$ 34,589	\$ -	\$ 1,868	\$ 91	\$ 194	\$ 11,500	\$ -	\$ -
Receipts:									
Local sources	-	100	1,406	766	-	-	-	15,000	10,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,909	-	-	-	-	-
Total receipts	-	100	1,406	6,675	-	-	-	15,000	10,000
Disbursements:									
Instruction	-	-	1,406	665	-	12	-	14,825	-
Support services	-	-	-	3,372	91	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	34,689	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	11,500	-	-
Total disbursements	-	34,689	1,406	4,037	91	12	11,500	14,825	-
Excess (deficiency) of receipts over disbursements	-	(34,589)	-	2,638	(91)	(12)	(11,500)	175	10,000
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(34,589)	-	2,638	(91)	(12)	(11,500)	175	10,000
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,506	\$ -	\$ 182	\$ -	\$ 175	\$ 10,000

PLYMOUTH 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

	PHS - Learn to Give (Hull) 2018	WAS - LTF Rebuild Park (Straub)	PHS - Purdue INMAC Grant 2018	2019 Gene Haas Foundation (Scholarship)	Alumni Association	PHS - MCLCC Drug Free	PHS - MCLCC Drug Free 2018	PHS - MCLCC Drug Free 2019	UWMC - Countdown to KDG 2017
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 41	\$ 1,092	\$ -	\$ -	\$ (2,618)
Receipts:									
Local sources	500	500	-	-	-	-	3,500	-	5,529
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	500	500	-	-	-	-	3,500	-	5,529
Disbursements:									
Instruction	266	-	-	-	-	-	-	-	2,911
Support services	-	-	-	-	22	840	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	266	-	-	-	22	840	-	-	2,911
Excess (deficiency) of receipts over disbursements	234	500	-	-	(22)	(840)	3,500	-	2,618
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	234	500	-	-	(22)	(840)	3,500	-	2,618
Cash and investments - ending	\$ 234	\$ 500	\$ -	\$ -	\$ 19	\$ 252	\$ 3,500	\$ -	\$ -

PLYMOUTH 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

	LJH - Points of Life Doo Good	Generation On (Mentz) 2018	WSOI - Career Ready Grant 2016	Formative Assessment	Special Education Excess Costs	High Ability FY 2017	High Ability 2017-2018	High Ability 2018-2019	Adult and Continuing Education 2019-2020
Cash and investments - beginning	\$ -	\$ -	\$ 516	\$ (14,215)	\$ (5,280)	\$ 6,203	\$ -	\$ -	\$ -
Receipts:									
Local sources	500	250	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	42,349	39,240	-	39,342	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	500	250	-	42,349	39,240	-	39,342	-	-
Disbursements:									
Instruction	500	250	124	756	33,960	6,203	39,342	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	500	250	124	756	33,960	6,203	39,342	-	-
Excess (deficiency) of receipts over disbursements	-	-	(124)	41,593	5,280	(6,203)	-	-	-
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	-	-	(124)	41,593	5,280	(6,203)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 392	\$ 27,378	\$ -	\$ -	\$ -	\$ -	\$ -

PLYMOUTH 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

	Adult and Continuing Education 2016-2017	Adult and Continuing Education 2017-2018	Adult and Continuing Education 2018-2019	Medicaid Reimbursement	Secured Schools Grant 2018-2019	Early Intervention 2018-2019	NESP Grant 2016-2017	NESP Grant 2017-2018	NESP Grant 2018-2019
Cash and investments - beginning	\$ (35,710)	\$ -	\$ -	\$ 16,075	\$ -	\$ -	\$ 44,132	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	72,070	97,395	-	38,742	-	-	-	85,587	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	72,070	97,395	-	38,742	-	-	-	85,587	-
Disbursements:									
Instruction	25,914	44,777	-	-	-	-	21,567	67,199	-
Support services	10,446	54,785	-	-	15,000	-	22,565	646	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	36,360	99,562	-	-	15,000	-	44,132	67,845	-
Excess (deficiency) of receipts over disbursements	35,710	(2,167)	-	38,742	(15,000)	-	(44,132)	17,742	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(44,248)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(44,248)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	35,710	(2,167)	-	(5,506)	(15,000)	-	(44,132)	17,742	-
Cash and investments - ending	\$ -	\$ (2,167)	\$ -	\$ 10,569	\$ (15,000)	\$ -	\$ -	\$ 17,742	\$ -

PLYMOUTH 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 Technology	Cybersecurity Grant FY 2018	Career and Technical Performance Grant	State Connectivity Grant	Title I School Improvement	Title I 2016-2017	Title I 2017-2018	Title I 2018-2019	Title I, Part D 2016-2017
Cash and investments - beginning	\$ 13,388	\$ -	\$ 24,888	\$ -	\$ -	\$ (45,373)	\$ -	\$ -	\$ (5,802)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	7,770	-	16,368	-	-	-	-	-	-
Federal sources	7,873	-	-	-	-	89,809	458,285	-	49,221
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	15,643	-	16,368	-	-	89,809	458,285	-	49,221
Disbursements:									
Instruction	-	-	24,888	-	-	42,158	481,689	-	35,919
Support services	4,760	-	-	-	-	550	19,633	-	7,500
Noninstructional services	-	-	-	-	-	1,728	4,614	-	-
Facilities acquisition and construction	250	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	5,010	-	24,888	-	-	44,436	505,936	-	43,419
Excess (deficiency) of receipts over disbursements	10,633	-	(8,520)	-	-	45,373	(47,651)	-	5,802
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,633	-	(8,520)	-	-	45,373	(47,651)	-	5,802
Cash and investments - ending	\$ 24,021	\$ -	\$ 16,368	\$ -	\$ -	\$ -	\$ (47,651)	\$ -	\$ -

PLYMOUTH 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

	Title I, Part D 2017-2018	Title I, Part D 2018-2019	Title I, Part C 2015-2017	Title I, Part C 2016-2018	Title I, Part C 2017-2019	Spec Ed Part B (611) FY2017	Spec Ed Part B (611) FY2018	Spec Ed Part B (611) FY2019	Spec Ed Preschool (619) FY2017
Cash and investments - beginning	\$ -	\$ -	\$ (425)	\$ -	\$ -	\$ (61,633)	\$ -	\$ -	\$ (1,628)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	7,216	-	8,036	15,215	-	178,735	539,396	-	5,962
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	7,216	-	8,036	15,215	-	178,735	539,396	-	5,962
Disbursements:									
Instruction	11,728	-	6,064	3,960	-	69,613	571,278	-	4,334
Support services	-	-	1,120	8,429	-	47,489	24,386	-	-
Noninstructional services	-	-	427	4,165	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	11,728	-	7,611	16,554	-	117,102	595,664	-	4,334
Excess (deficiency) of receipts over disbursements	(4,512)	-	425	(1,339)	-	61,633	(56,268)	-	1,628
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,512)	-	425	(1,339)	-	61,633	(56,268)	-	1,628
Cash and investments - ending	\$ (4,512)	\$ -	\$ -	\$ (1,339)	\$ -	\$ -	\$ (56,268)	\$ -	\$ -

PLYMOUTH 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

	Spec Ed Preschool (619) FY2018	Spec Ed Preschool (619) FY2019	Title IV, A SSAE 2017-2019	Title IV, A SSAE 2018-2020	CTE - SY 2017-2018 (Perkins Vocational)	CTE - SY 2018-2019 (Perkins Vocational)	Medicaid Reimbursement - Federal	Adult Ed Federal 2017-2018	Adult Ed WFD FY 10/11
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,598	\$ -	\$ 393
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	20,842	-	735	-	183,862	-	67,797	24,094	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	20,842	-	735	-	183,862	-	67,797	24,094	-
Disbursements:									
Instruction	22,909	-	1,807	-	183,862	-	-	31,994	393
Support services	-	-	1,470	-	-	-	3,447	3,137	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	52,662	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	22,909	-	3,277	-	183,862	-	56,109	35,131	393
Excess (deficiency) of receipts over disbursements	(2,067)	-	(2,542)	-	-	-	11,688	(11,037)	(393)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,067)	-	(2,542)	-	-	-	11,688	(11,037)	(393)
Cash and investments - ending	\$ (2,067)	\$ -	\$ (2,542)	\$ -	\$ -	\$ -	\$ 209,286	\$ (11,037)	\$ -

PLYMOUTH 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

	Adult Ed ENL Civics 2016-2017	Adult Ed Federal 2018-2019	Title II, Part A, Supporting Effective Instruction 2016-2018	Title II, Part A, Supporting Effective Instruction 2017-2019	Title II, Part A, Supporting Effective Instruction FFY 2015	Title III 2017-2019	Title III 2018-2020
Cash and investments - beginning	\$ (12,449)	\$ -	\$ -	\$ -	\$ (12,772)	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	14,138	-	14,272	-	43,985	23,614	-
Other receipts	-	-	-	-	-	-	-
Total receipts	14,138	-	14,272	-	43,985	23,614	-
Disbursements:							
Instruction	1,598	-	-	-	-	25,056	-
Support services	91	-	65,663	-	31,213	1,335	-
Noninstructional services	-	-	-	-	-	121	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	1,689	-	65,663	-	31,213	26,512	-
Excess (deficiency) of receipts over disbursements	12,449	-	(51,391)	-	12,772	(2,898)	-
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	12,449	-	(51,391)	-	12,772	(2,898)	-
Cash and investments - ending	\$ -	\$ -	\$ (51,391)	\$ -	\$ -	\$ (2,898)	\$ -

PLYMOUTH 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

	Title III 2016-2018	PHS - Youth Tobacco Survey 2016	LJH - Youth Tobacco Survey 2016	Prepaid Food	Payroll	Clearing	Totals
Cash and investments - beginning	\$ (4,107)	\$ 474	\$ 250	\$ 22,125	\$ 26,854	\$ 231,471	\$ 11,635,606
Receipts:							
Local sources	-	-	-	-	-	-	13,491,689
Intermediate sources	-	-	-	-	-	-	225
State sources	-	-	-	-	-	-	23,617,899
Federal sources	23,718	-	-	-	-	-	3,052,982
Other receipts	-	-	-	27,828	5,857,932	546,464	6,555,292
Total receipts	23,718	-	-	27,828	5,857,932	546,464	46,718,087
Disbursements:							
Instruction	18,965	-	250	-	-	-	17,681,165
Support services	1,328	474	-	-	-	-	13,746,066
Noninstructional services	-	-	-	-	-	-	2,261,508
Facilities acquisition and construction	-	-	-	-	-	-	3,644,538
Debt service	-	-	-	-	-	-	5,220,218
Nonprogrammed charges	-	-	-	28,462	5,823,936	555,021	6,418,919
Total disbursements	20,293	474	250	28,462	5,823,936	555,021	48,972,414
Excess (deficiency) of receipts over disbursements	3,425	(474)	(250)	(634)	33,996	(8,557)	(2,254,327)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	2,014,986
Sale of capital assets	-	-	-	-	-	-	1,006
Transfers in	-	-	-	-	-	-	930,783
Transfers out	-	-	-	-	-	-	(930,783)
Total other financing sources (uses)	-	-	-	-	-	-	2,015,992
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,425	(474)	(250)	(634)	33,996	(8,557)	(238,335)
Cash and investments - ending	\$ (682)	\$ -	\$ -	\$ 21,491	\$ 60,850	\$ 222,914	\$ 11,397,271

PLYMOUTH 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

	General	Education	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day
Cash and investments - beginning	\$ 3,536,197	\$ -	\$ 872,228	\$ 178,386	\$ -	\$ 912,504	\$ 686,512	\$ 119,750	\$ 1,337,852
Receipts:									
Local sources	319,523	175,892	5,216,343	287,658	2,258,448	975,381	582,653	159,166	-
Intermediate sources	-	-	-	-	1,479	-	-	-	-
State sources	11,497,370	11,385,269	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	2,545	135	-	-	2,811	-	1,215	-	-
Total receipts	11,819,438	11,561,296	5,216,343	287,658	2,262,738	975,381	583,868	159,166	-
Disbursements:									
Instruction	7,178,933	7,102,892	-	-	-	-	-	-	-
Support services	4,270,862	2,470,542	-	-	3,594,996	423,550	560,328	199,497	-
Noninstructional services	176,992	158,834	-	-	948	-	-	-	-
Facilities acquisition and construction	-	-	-	-	244,725	662,360	-	-	-
Debt service	-	-	5,262,901	295,916	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	11,626,787	9,732,268	5,262,901	295,916	3,840,669	1,085,910	560,328	199,497	-
Excess (deficiency) of receipts over disbursements	192,651	1,829,028	(46,558)	(8,258)	(1,577,931)	(110,529)	23,540	(40,331)	-
Other financing sources (uses):									
Transfers in	16,988	3,757,623	-	-	3,324,020	-	-	-	150,000
Transfers out	(3,745,836)	(1,698,000)	(343,387)	-	-	(801,975)	(710,052)	(79,419)	-
Total other financing sources (uses)	(3,728,848)	2,059,623	(343,387)	-	3,324,020	(801,975)	(710,052)	(79,419)	150,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,536,197)	3,888,651	(389,945)	(8,258)	1,746,089	(912,504)	(686,512)	(119,750)	150,000
Cash and investments - ending	\$ -	\$ 3,888,651	\$ 482,283	\$ 170,128	\$ 1,746,089	\$ -	\$ -	\$ -	\$ 1,487,852

PLYMOUTH 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

	Retirement/ Severance Bond	2017 Series Bonds Construction Account	School Lunch	Curricular Materials Rental	Levy Excess	Joint Operations - Special Education Cooperative	Joint Operations - Special Education Cooperative - Scholarship	Joint Operations - Special Education Cooperative - Autism	Joint Operations - Special Education Cooperative - Misc Fund
Cash and investments - beginning	\$ 28,267	\$ 601,014	\$ 425,114	\$ 641,674	\$ 2	\$ 343,573	\$ 2,872	\$ 168	\$ 17,124
Receipts:									
Local sources	103	70,438	519,631	230,719	-	1,696,662	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	16,878	150,417	-	187,656	-	-	-
Federal sources	-	-	1,226,526	-	-	-	-	-	-
Other receipts	-	-	25,181	-	-	-	-	-	2,886
Total receipts	103	70,438	1,788,216	381,136	-	1,884,318	-	-	2,886
Disbursements:									
Instruction	-	-	-	-	-	871,583	-	-	-
Support services	10,050	-	-	220,032	-	889,646	500	-	-
Noninstructional services	-	-	1,602,161	-	-	-	-	-	-
Facilities acquisition and construction	-	278,203	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,050	278,203	1,602,161	220,032	-	1,761,229	500	-	-
Excess (deficiency) of receipts over disbursements	(9,947)	(207,765)	186,055	161,104	-	123,089	(500)	-	2,886
Other financing sources (uses):									
Transfers in	-	-	-	343,387	-	-	-	-	-
Transfers out	-	-	(181,935)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(181,935)	343,387	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,947)	(207,765)	4,120	504,491	-	123,089	(500)	-	2,886
Cash and investments - ending	\$ 18,320	\$ 393,249	\$ 429,234	\$ 1,146,165	\$ 2	\$ 466,662	\$ 2,372	\$ 168	\$ 20,010

PLYMOUTH 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

	Joint Operations - Special Education Cooperative - Building Fund	Joint Operations - Area Vocational Education	Joint Operations - Other	Joint Operations - Other - Additional ESC Services	Joint Operations - Other - Facility Escrow	Joint Operations - Other - Special Projects	Joint Operations - Other - Vol/Distanc Learning	Joint Operations - Other - Digitarium	Joint Operations - Other - Rainy Day
Cash and investments - beginning	\$ 89,711	\$ 125,982	\$ 679,260	\$ -	\$ (2,518)	\$ 2,676	\$ 82,454	\$ (354)	\$ 135,000
Receipts:									
Local sources	-	168,124	447,302	200	-	4,475	80,000	40	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	22,420	21,500	-	-	-	-	-	-
Total receipts	-	190,544	468,802	200	-	4,475	80,000	40	-
Disbursements:									
Instruction	-	193,753	-	-	-	-	-	-	-
Support services	-	303	476,218	8,978	1,709	19,800	78,667	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	9,766	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	9,766	194,056	476,218	8,978	1,709	19,800	78,667	-	-
Excess (deficiency) of receipts over disbursements	(9,766)	(3,512)	(7,416)	(8,778)	(1,709)	(15,325)	1,333	40	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,766)	(3,512)	(7,416)	(8,778)	(1,709)	(15,325)	1,333	40	-
Cash and investments - ending	\$ 79,945	\$ 122,470	\$ 671,844	\$ (8,778)	\$ (4,227)	\$ (12,649)	\$ 83,787	\$ (314)	\$ 135,000

PLYMOUTH 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

	Joint Operations - Other - School Nutritionist	Joint Operations - Other - Cell Phone	Joint Operations - Other - Professional Development	Educational License Plates	School Library Printed Material	Early Intervention Grant	Early Intervention Grant 17/18	Lilly Counseling Grant	LJH - Mass Media 1st Source
Cash and investments - beginning	\$ (279)	\$ (4,804)	\$ 22,646	\$ 38	\$ 5,195	\$ -	\$ -	\$ 4,083	\$ -
Receipts:									
Local sources	76,060	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	394	-	-	-	-	-
State sources	-	-	-	-	27,573	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	973	82,122	-	-	-	-	-	-
Total receipts	76,060	973	82,122	394	27,573	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	32,768	-	-	-	-
Support services	72,120	4,888	55,963	-	-	-	-	4,083	-
Noninstructional services	-	-	-	394	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	72,120	4,888	55,963	394	32,768	-	-	4,083	-
Excess (deficiency) of receipts over disbursements	3,940	(3,915)	26,159	-	(5,195)	-	-	(4,083)	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,940	(3,915)	26,159	-	(5,195)	-	-	(4,083)	-
Cash and investments - ending	\$ 3,661	\$ (8,719)	\$ 48,805	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -

PLYMOUTH 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

	Promotion of Plymouth Signage	JEF - State Farm Award	RIV - MCCF 3M Robotics 14-15	RIV - 3M Robotics 2016	New Tech Donation	Soccerplex Donation	JEF - 3M Robotics Donation	JEF - 3M Robotics Donation 16	Robert Pickell Music Fund
Cash and investments - beginning	\$ -	\$ 110	\$ -	\$ 1,569	\$ 109,842	\$ 9,270	\$ -	\$ 1,233	\$ 95
Receipts:									
Local sources	-	-	-	-	2,504	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	2,504	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	73
Support services	-	-	-	-	10,746	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	9,270	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	10,746	9,270	-	-	73
Excess (deficiency) of receipts over disbursements	-	-	-	-	(8,242)	(9,270)	-	-	(73)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(8,242)	(9,270)	-	-	(73)
Cash and investments - ending	\$ -	\$ 110	\$ -	\$ 1,569	\$ 101,600	\$ -	\$ -	\$ 1,233	\$ 22

PLYMOUTH 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

	Robert Pickell Music Fund 2019	PHS - Rebuild the Rock Pile	MCCF Strings Grant	Adult Ed - United Way Testing	ADM - Girls Who Code (Sharp)	LJH - Learning to Give (Hull)	Gene Haas Foundation Award	PHS - EWIN Educ WFD Planning	2018 Gene Haas Scholarship
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,506	\$ -	\$ 182	\$ -	\$ 175	\$ 10,000
Receipts:									
Local sources	300	-	5,489	427	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	300	-	5,489	427	-	-	-	-	-
Disbursements:									
Instruction	-	-	6,057	52	-	182	-	175	-
Support services	-	-	-	3,903	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	6,000
Total disbursements	-	-	6,057	3,955	-	182	-	175	6,000
Excess (deficiency) of receipts over disbursements	300	-	(568)	(3,528)	-	(182)	-	(175)	(6,000)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	300	-	(568)	(3,528)	-	(182)	-	(175)	(6,000)
Cash and investments - ending	\$ 300	\$ -	\$ (568)	\$ 978	\$ -	\$ -	\$ -	\$ -	\$ 4,000

PLYMOUTH 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

	PHS - Learn to Give (Hull) 2018	WAS - LTF Rebuild Park (Straub)	PHS - Purdue INMAC Grant 2018	2019 Gene Haas Foundation (Scholarship)	Alumni Association	PHS - MCLCC Drug Free	PHS - MCLCC Drug Free 2018	PHS - MCLCC Drug Free 2019	UWMC - Countdown to KDG 2017
Cash and investments - beginning	\$ 234	\$ 500	\$ -	\$ -	\$ 19	\$ 252	\$ 3,500	\$ -	\$ -
Receipts:									
Local sources	-	-	-	10,000	-	-	-	3,500	-
Intermediate sources	-	-	1,000	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,000	10,000	-	-	-	3,500	-
Disbursements:									
Instruction	-	-	195	-	-	-	-	-	-
Support services	-	-	-	-	-	252	3,500	707	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	195	-	-	252	3,500	707	-
Excess (deficiency) of receipts over disbursements	-	-	805	10,000	-	(252)	(3,500)	2,793	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	805	10,000	-	(252)	(3,500)	2,793	-
Cash and investments - ending	\$ 234	\$ 500	\$ 805	\$ 10,000	\$ 19	\$ -	\$ -	\$ 2,793	\$ -

PLYMOUTH 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

	LJH - Points of Life Doo Good	Generation On (Mentz) 2018	WSOI - Career Ready Grant 2016	Formative Assessment	Special Education Excess Costs	High Ability FY 2017	High Ability 2017-2018	High Ability 2018-2019	Adult and Continuing Education 2019-2020
Cash and investments - beginning	\$ -	\$ -	\$ 392	\$ 27,378	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	33,203	29,279	-	-	39,748	13,079
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	33,203	29,279	-	-	39,748	13,079
Disbursements:									
Instruction	-	-	102	57,835	41,222	-	-	10,603	12,612
Support services	-	-	-	-	-	-	-	23,216	3,045
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	102	57,835	41,222	-	-	33,819	15,657
Excess (deficiency) of receipts over disbursements	-	-	(102)	(24,632)	(11,943)	-	-	5,929	(2,578)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(102)	(24,632)	(11,943)	-	-	5,929	(2,578)
Cash and investments - ending	\$ -	\$ -	\$ 290	\$ 2,746	\$ (11,943)	\$ -	\$ -	\$ 5,929	\$ (2,578)

PLYMOUTH 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 and Continuing Education 2016-2017	Adult and Continuing Education 2017-2018	Adult and Continuing Education 2018-2019	Medicaid Reimbursement	Secured Schools Grant 2018-2019	Early Intervention 2018-2019	NESP Grant 2016-2017	NESP Grant 2017-2018	NESP Grant 2018-2019
Cash and investments - beginning	\$ -	\$ (2,167)	\$ -	\$ 10,569	\$ (15,000)	\$ -	\$ -	\$ 17,742	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	2,226	45,678	27,181	15,000	12,861	-	-	102,420
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,226	45,678	27,181	15,000	12,861	-	-	102,420
Disbursements:									
Instruction	-	-	36,953	-	-	11,327	-	16,814	59,974
Support services	-	59	8,725	-	-	-	-	928	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	59	45,678	-	-	11,327	-	17,742	59,974
Excess (deficiency) of receipts over disbursements	-	2,167	-	27,181	15,000	1,534	-	(17,742)	42,446
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(28,775)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(28,775)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,167	-	(1,594)	15,000	1,534	-	(17,742)	42,446
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 8,975	\$ -	\$ 1,534	\$ -	\$ -	\$ 42,446

PLYMOUTH 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

	School Technology	Cybersecurity Grant FY 2018	Career and Technical Performance Grant	State Connectivity Grant	Title I School Improvement	Title I 2016-2017	Title I 2017-2018	Title I 2018-2019	Title I, Part D 2016-2017
Cash and investments - beginning	\$ 24,021	\$ -	\$ 16,368	\$ -	\$ -	\$ -	\$ (47,651)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	510	-	-	-	-	-	-
State sources	4,322	2,500	15,369	3,715	-	-	-	-	-
Federal sources	-	-	-	-	32,890	-	93,099	441,494	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	4,322	2,500	15,879	3,715	32,890	-	93,099	441,494	-
Disbursements:									
Instruction	-	2,500	18,128	-	-	-	40,673	524,139	-
Support services	1,200	-	-	-	33,323	-	2,714	22,396	-
Noninstructional services	-	-	-	-	-	-	2,061	1,831	-
Facilities acquisition and construction	24,504	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	25,704	2,500	18,128	-	33,323	-	45,448	548,366	-
Excess (deficiency) of receipts over disbursements	(21,382)	-	(2,249)	3,715	(433)	-	47,651	(106,872)	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(2,639)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,639)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(24,021)	-	(2,249)	3,715	(433)	-	47,651	(106,872)	-
Cash and investments - ending	\$ -	\$ -	\$ 14,119	\$ 3,715	\$ (433)	\$ -	\$ -	\$ (106,872)	\$ -

PLYMOUTH 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 I, Part D 2017-2018	Title I, Part D 2018-2019	Title I, Part C 2015-2017	Title I, Part C 2016-2018	Title I, Part C 2017-2019	Spec Ed Part B (611) FY2017	Spec Ed Part B (611) FY2018	Spec Ed Part B (611) FY2019	Spec Ed Preschool (619) FY2017
Cash and investments - beginning	\$ (4,512)	\$ -	\$ -	\$ (1,339)	\$ -	\$ -	\$ (56,268)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	35,671	8,278	-	2,049	6,362	-	283,282	498,753	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	35,671	8,278	-	2,049	6,362	-	283,282	498,753	-
Disbursements:									
Instruction	31,159	9,751	-	-	7,175	-	221,890	540,727	-
Support services	-	400	-	710	-	-	5,124	12,071	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	31,159	10,151	-	710	7,175	-	227,014	552,798	-
Excess (deficiency) of receipts over disbursements	4,512	(1,873)	-	1,339	(813)	-	56,268	(54,045)	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,512	(1,873)	-	1,339	(813)	-	56,268	(54,045)	-
Cash and investments - ending	\$ -	\$ (1,873)	\$ -	\$ -	\$ (813)	\$ -	\$ -	\$ (54,045)	\$ -

PLYMOUTH 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

	Spec Ed Preschool (619) FY2018	Spec Ed Preschool (619) FY2019	Title IV, A SSAE 2017-2019	Title IV, A SSAE 2018-2020	CTE - SY 2017-2018 (Perkins Vocational)	CTE - SY 2018-2019 (Perkins Vocational)	Medicaid Reimbursement - Federal	Adult Ed Federal 2017-2018	Adult Ed WFD FY 10/11
Cash and investments - beginning	\$ (2,067)	\$ -	\$ (2,542)	\$ -	\$ -	\$ -	\$ 209,286	\$ (11,037)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	6,856	18,985	24,659	16,022	-	190,004	48,239	33,856	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	6,856	18,985	24,659	16,022	-	190,004	48,239	33,856	-
Disbursements:									
Instruction	4,789	21,283	10,510	-	-	222,832	-	17,264	-
Support services	-	-	38,421	16,022	-	-	2,815	5,555	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	29,665	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	4,789	21,283	48,931	16,022	-	222,832	32,480	22,819	-
Excess (deficiency) of receipts over disbursements	2,067	(2,298)	(24,272)	-	-	(32,828)	15,759	11,037	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,067	(2,298)	(24,272)	-	-	(32,828)	15,759	11,037	-
Cash and investments - ending	\$ -	\$ (2,298)	\$ (26,814)	\$ -	\$ -	\$ (32,828)	\$ 225,045	\$ -	\$ -

PLYMOUTH 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 ENL Civics 2016-2017	Adult Ed Federal 2018-2019	Title II, Part A, Supporting Effective Instruction 2016-2018	Title II, Part A, Supporting Effective Instruction 2017-2019	Title II, Part A, Supporting Effective Instruction FFY 2015	Title III 2017-2019	Title III 2018-2020
Cash and investments - beginning	\$ -	\$ -	\$ (51,391)	\$ -	\$ -	\$ (2,898)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	27,749	95,535	35,789	-	17,295	25,965
Other receipts	-	-	-	-	-	-	-
Total receipts	-	27,749	95,535	35,789	-	17,295	25,965
Disbursements:							
Instruction	-	25,617	-	-	-	14,232	20,403
Support services	-	5,121	44,144	81,287	-	165	9,019
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	30,738	44,144	81,287	-	14,397	29,422
Excess (deficiency) of receipts over disbursements	-	(2,989)	51,391	(45,498)	-	2,898	(3,457)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,989)	51,391	(45,498)	-	2,898	(3,457)
Cash and investments - ending	\$ -	\$ (2,989)	\$ -	\$ (45,498)	\$ -	\$ -	\$ (3,457)

PLYMOUTH 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 2016-2018	PHS - Youth Tobacco Survey 2016	LJH - Youth Tobacco Survey 2016	Prepaid Food	Payroll	Clearing	Totals
Cash and investments - beginning	\$ (682)	\$ -	\$ -	\$ 21,491	\$ 60,850	\$ 222,914	\$ 11,397,271
Receipts:							
Local sources	-	-	-	-	-	-	13,291,038
Intermediate sources	-	-	-	-	-	-	3,383
State sources	-	-	-	-	-	-	23,611,744
Federal sources	2,034	-	-	-	-	-	3,171,392
Other receipts	-	-	-	34,873	3,986,442	526,166	4,709,269
Total receipts	2,034	-	-	34,873	3,986,442	526,166	44,786,826
Disbursements:							
Instruction	1,352	-	-	-	-	-	17,368,529
Support services	-	-	-	-	-	-	13,698,300
Noninstructional services	-	-	-	-	-	-	1,943,221
Facilities acquisition and construction	-	-	-	-	-	-	1,258,493
Debt service	-	-	-	-	-	-	5,558,817
Nonprogrammed charges	-	-	-	32,803	4,000,137	503,088	4,542,028
Total disbursements	1,352	-	-	32,803	4,000,137	503,088	44,369,388
Excess (deficiency) of receipts over disbursements	682	-	-	2,070	(13,695)	23,078	417,438
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	7,592,018
Transfers out	-	-	-	-	-	-	(7,592,018)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	682	-	-	2,070	(13,695)	23,078	417,438
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 23,561	\$ 47,155	\$ 245,992	\$ 11,814,709

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Plymouth Multi-School Building Corporation	Renovations of and improvements to the high school and surrounding site	\$ 343,000	7/15/2016	1/15/2020
Plymouth Multi-School Building Corporation	Construction of new jr. high school and renovations to existing school buildings; redeem 2017 BANs	767,000	6/30/2019	6/30/2038
Apple Financial Services	iPads for K-12	605,857	4/22/2019	4/22/2022
Plymouth Vision 2020 School Building Corporation	Refunding of 2004 and 2005 Series Bonds	<u>3,208,000</u>	12/11/2012	7/15/2021
Total of annual lease payments		<u>\$ 4,923,857</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
Notes and loans payable	Master Equipment - Purchase Agreement (PNC) Fieldturf		\$ 484,578	\$ 169,069
General obligation bonds	2013 Series Security Improvements		895,000	403,113
General obligation bonds	2017 Series Site Improvements		1,280,000	244,500
General obligation bonds	Pension Bonds - Retirement Preference		716,115	290,742
General obligation bonds	Qualified School Construction Bond - Major Construction Repairs		<u>4,175,000</u>	<u>299,102</u>
Totals			<u>\$ 7,550,693</u>	<u>\$ 1,406,526</u>

PLYMOUTH 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.

	Ending Balance
Governmental activities:	
Land	\$ 405,200
Buildings	90,067,777
Improvements other than buildings	2,167,922
Machinery, equipment, and vehicles	<u>9,076,087</u>
Total capital assets	<u>\$ 101,716,986</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/>.