

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

FINANCIAL STATEMENT AUDIT REPORT
OF
CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
JOHNSON COUNTY, INDIANA
July 1, 2018 to June 30, 2020



FILED
04/14/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Patty Grabhorn Austin Fruits	01-01-18 to 04-05-20 04-06-20 to 12-31-21
Superintendent of Schools	Dr. Patrick Spray	01-01-18 to 12-31-21
President of the School Board	Dr. E. Curtis Harris Beth Poe	01-01-18 to 12-31-20 01-01-21 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CLARK-PLEASANT COMMUNITY
SCHOOL CORPORATION, JOHNSON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Clark-Pleasant Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2018 to June 30, 2020, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2018 to June 30, 2020.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2018 to June 30, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of 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 April 7, 2021, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

April 7, 2021

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
General	\$ 5,809,010	\$ 22,112,047	\$ 20,897,032	\$ (7,024,025)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	21,743,040	18,150,816	1,468,656	5,060,880	45,284,304	36,387,565	(6,778,023)	7,179,596
Operating Referendum Tax Levy	-	1,028,874	135,440	-	893,434	1,802,641	1,949,106	-	746,969
Debt Service	2,075,571	16,705,477	13,992,720	(2,440,992)	2,347,336	16,112,846	14,254,214	(2,170,570)	2,035,398
Operations	-	4,268,855	6,869,581	11,732,229	9,131,503	7,883,125	16,223,168	9,050,894	9,842,354
Capital Projects	4,007,001	1,678,948	1,725,527	(3,960,422)	-	-	-	-	-
School Transportation	1,376,471	1,256,978	1,783,991	(849,458)	-	-	-	-	-
School Bus Replacement	606,164	273,338	418,653	(460,849)	-	-	-	-	-
Local Rainy Day	6,055,984	-	-	1,500,000	7,555,984	-	-	-	7,555,984
Construction	4,938,529	119,200	4,205,798	-	851,931	-	764,416	2,000,000	2,087,515
School Lunch	1,420,424	3,312,616	3,366,610	-	1,366,430	2,995,818	3,118,366	-	1,243,882
Curricular Materials Rental	474,268	483,441	440,061	100,754	618,402	537,771	635,795	78,768	599,146
Self-Insurance	1,554,173	7,603,437	7,770,477	-	1,387,133	7,937,195	7,243,773	-	2,080,555
Other Local Funds (Preschool Registration)	-	-	-	-	-	7,304	2,994	-	4,310
Educational License Plates	16,541	244	-	-	16,785	206	900	-	16,091
School Library Printed Material	-	24,619	24,619	-	-	-	-	-	-
SAFE School Haven	7,884	10,631	25,615	-	(7,100)	7,100	-	-	-
Early Intervention 2019	-	27,598	-	-	27,598	-	-	(27,598)	-
Donation Fund	7,528	24,022	22,108	-	9,442	17,831	18,347	-	8,926
Palmore Donation	4,310	-	-	-	4,310	-	-	-	4,310
Student On-Line Software	516	-	-	-	516	-	-	-	516
Future Problem Solvers	206	-	-	-	206	-	-	-	206
CVS/Caremark Donation - WCHS	60	-	-	-	60	-	60	-	-
REMC-CES Outdoor Science Lab	498	-	-	-	498	-	-	-	498
Wal-Mart - WCHS Rhythm Masters	352	-	-	-	352	-	-	-	352
Lowes Toolbox for Educ Grant	128	-	-	-	128	-	-	-	128
Hospital Donations	25,070	-	8,598	-	16,472	-	-	-	16,472
CPI - Wells Fargo Donation	360	-	-	-	360	-	-	-	360
Donation - WCHS Athletics	29,779	5,000	18,890	-	15,889	800	3,280	-	13,409
Warrior Santa W/A Cause	1,330	-	485	-	845	-	-	-	845
Literacy Summit	12,331	3,375	10,113	-	5,593	1,900	1,346	-	6,147
Robotic Club	-	19,250	-	-	19,250	9,250	7,860	-	20,640
Foster Families	-	-	-	-	-	14,837	-	-	14,837
Target Grant - SWP/BES 2001	-	-	-	-	-	-	-	350	350
CPA AT&T Grant Tech Lab	-	-	-	-	-	-	-	1,265	1,265
Dow Greenhouse Grant	-	-	-	-	-	-	-	3,334	3,334
Harvest Bible Chapel - CPMS	-	-	-	-	-	-	-	3,425	3,425
Area Of Greatest Need	-	-	-	-	-	75	75	-	-
Grants-Misc-Pass Through	-	-	-	-	-	6,800	2,453	-	4,347
Simon Youth Foundation - Cpa	-	-	-	-	-	3,631	2,820	2,323	3,134
Extra-Curricular Activities	41,582	66,470	91,722	-	16,330	59,629	76,533	-	(574)
CPR Classes	-	-	-	-	-	14	-	1,369	1,383
Athletic Ticket Purchases - WCHS	-	-	-	-	-	234	-	-	234
Miscellaneous Programs	4,154	-	-	-	4,154	450	-	-	4,604
Target Grant	12	-	-	-	12	-	12	-	-
Simon Youth Foundation-Cpa	4,187	1,815	3,679	-	2,323	-	-	(2,323)	-
CPR Classes	2,237	-	-	-	2,237	-	868	(1,369)	-
Target Grant - SWES/BES	381	-	-	-	381	-	31	(350)	-
CPA AT&T Grant Tech Lab	1,265	-	-	-	1,265	-	-	(1,265)	-
Dow Greenhouse Grant	3,334	-	-	-	3,334	-	-	(3,334)	-

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
Harvest Bible Chapel - CPMS	4,093	-	417	-	3,676	-	251	(3,425)	-
Formative Assessment	5,676	79,197	80,568	-	4,305	83,023	29,637	-	57,691
Special Education Excess Costs	1,466	39,395	28,644	-	12,217	79,771	86,739	-	5,249
Instruction Support	6,056	-	1,406	-	4,650	-	-	(4,650)	-
High Ability FY18-19	-	52,194	33,642	-	18,552	-	18,552	-	-
Drug Free Communities	-	-	-	-	-	1,370	-	-	1,370
Medicaid Reimbursement	516,331	219,724	71,347	(65,893)	598,815	116,743	164,536	(20,208)	530,814
Secured Schools Safety Grant	-	44,906	100,000	-	(55,094)	74,133	24,472	-	(5,433)
Alternative Education Grant	-	-	-	-	-	31,703	31,703	-	-
Safe School Haven FY 19-20	-	-	-	-	-	-	35,316	-	(35,316)
Safe School Haven FY 18-19	-	-	-	-	-	1,323	-	-	-
Safe School Haven FY 20-21	-	-	-	-	-	-	3,764	-	(3,764)
Recreational Activities	-	-	-	-	-	26,217	16,032	-	10,185
Early Intervention Grant FY 18-19	-	-	-	-	-	-	27,598	27,598	-
Non-English Speaking Programs	3,191	-	3,191	-	-	106,341	102,238	-	4,103
NESP Grant FY 18-19	-	76,200	65,928	-	10,272	-	10,272	-	-
School Technology	42,886	13,570	1,032	-	55,424	14,777	-	(55,424)	14,777
Career and Technical Performance Grant	6,225	23,463	-	-	29,688	-	-	-	29,688
Teacher Appreciation Grant	-	195,771	195,771	-	-	248,200	248,087	-	113
High Ability Students	-	-	-	-	-	54,924	26,311	4,650	33,263
State Connectivity Grant	-	-	-	-	-	-	-	55,424	55,424
NGA Grant	221	-	-	-	221	-	-	-	221
Title I 18-19	(72,557)	371,422	484,582	-	(185,717)	152,925	39,765	-	(72,557)
Title I 17-18	-	179,895	107,338	-	72,557	-	-	-	72,557
Title I FY 2019-2020	-	-	-	-	-	394,758	429,456	-	(34,698)
Special Ed Part B 611 FY 2019	(101,303)	956,638	1,226,318	-	(370,983)	463,001	109,727	-	(17,709)
Special Ed Part B 611 FY 2020	-	-	-	-	-	997,883	1,078,598	-	(80,715)
Special Ed Part B 611 FY 2018	(396,762)	531,976	175,753	-	(40,539)	70,053	29,514	-	-
Special Ed Preschool FY 2017	(25,008)	23,311	4,733	-	(6,430)	5,290	(1,140)	-	-
Special Ed Preschool FY 2020	-	-	-	-	-	17,700	22,960	-	(5,260)
Special Ed Preschool FY 2019	-	9,247	23,849	-	(14,602)	-	4,221	-	(18,823)
Title IV FY 2018-2020	-	-	30,082	-	(30,082)	31,268	-	-	1,186
Title IV FY 2019-2020	-	-	-	-	-	3,124	3,124	-	-
Medicaid Reimbursement - Federal	-	-	11,513	-	(11,513)	-	3,953	-	(15,466)
Title II Improv Teach Quality	3,760	32,119	21,840	-	14,039	-	14,039	-	-
Title II FY 2018-2020	-	-	-	-	-	115,372	99,605	-	15,767
Title II FY 2017-2019	-	69,781	82,973	-	(13,192)	54,685	41,493	-	-
Title II FY 2019-2021	-	-	-	-	-	13,914	23,229	-	(9,315)
Title III FY 17-19	(10,140)	12,686	2,546	-	-	2,598	2,598	-	-
Title III FY 18-20	-	19,609	27,219	-	(7,610)	11,153	3,543	-	-
Title III FY 19-21	-	-	-	-	-	21,786	28,022	-	(6,236)
Title III FY 16-18	(691)	3,675	2,984	-	-	-	-	-	-
Payroll Clearing Account	199,784	11,641,703	11,615,548	-	225,939	25,044,057	25,028,748	-	241,248
Prepaid School Meals	-	742,256	645,625	-	96,631	1,103,955	986,542	-	214,044
Totals	\$ 28,664,868	\$ 96,108,013	\$ 95,007,384	\$ -	\$ 29,765,497	\$ 112,025,808	\$ 109,468,810	\$ 2,160,861	\$ 34,483,356

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

CLARK-PLEASANT 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.

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

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

Other disbursements. Amounts disbursed for payroll clearing and school lunch meal sales.

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.

CLARK-PLEASANT 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.

CLARK-PLEASANT 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:

CLARK-PLEASANT 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 Descriptions

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

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

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

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

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

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

Financial Report

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

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

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

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

C. Additional Pension Plan

The School Corporation also contributes to an additional pension plan unique to the School Corporation. Employees that are noneligible for TRF can receive up to a 4 percent annuity contribution match to their annuity retirement fund. Information regarding this plan may be obtained from the School Corporation.

Note 7. Negative Disbursements

The financial statement contains some disbursements which appear as negative entries. This is a result of adjustments or corrections to incorrect postings.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of federal grants that are set up on a reimbursement basis. The reimbursements for expenditures made to the School Corporation were not received by June 30, 2019 or 2020. The Extra-Curricular Activities account is also overdrawn. This is due to the School Corporation not receiving the funds from parents for repairs to Chromebooks by June 30, 2020.

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporations

The School Corporation has entered into a capital lease with the Clark-Pleasant 1997 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 for the years ending June 30, 2019 and 2020, totaled \$593,500 and \$591,000, respectively.

The School Corporation has entered into a capital lease with the Clark-Pleasant Community School Corporation Building Corporation-2001 (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 for the years ending June 30, 2019 and 2020, totaled \$2,842,000 and \$2,840,000, respectively.

The School Corporation has entered into a capital lease with the Clark-Pleasant Intermediate School Building Corp (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 for the years ending June 30, 2019 and 2020, totaled \$1,605,000 and \$1,608,000, respectively.

The School Corporation has entered into capital leases with the Clark-Pleasant 2004 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 for the years ending June 30, 2019 and 2020, totaled \$2,623,000 and \$2,625,000, respectively.

The School Corporation has entered into capital leases with the Clark-Pleasant Middle School Building Corp (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 for the years ending June 30, 2019 and 2020, totaled \$3,901,000 and \$3,678,500, respectively.

Note 10. Subsequent Events

The School Corporation has entered into a Master Equipment Lease agreement with the First Internet Public Finance Corp. The lease begins on December 30, 2020, and ends on December 30, 2021, with two semiannual payments of \$416,587.

Note 11. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the following benefits: medical, dental, vision, and life insurance. 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.

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 12. 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).

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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.

CLARK-PLEASANT 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

	Operating		Referendum Tax			School		School Bus		Local Rainy Day	Construction
	General	Education	Levy	Debt Service	Operations	Capital Projects	Transportation	Replacement			
Cash and investments - beginning	\$ 5,809,010	\$ -	\$ -	\$ 2,075,571	\$ -	\$ 4,007,001	\$ 1,376,471	\$ 606,164	\$ 6,055,984	\$ 4,938,529	
Receipts:											
Local sources	330,533	51,272	1,028,874	16,705,477	4,174,860	1,634,434	1,255,598	273,338	-	-	
Intermediate sources	-	-	-	-	-	-	-	-	-	-	
State sources	21,529,270	21,524,510	-	-	-	-	-	-	-	-	
Federal sources	-	-	-	-	-	-	-	-	-	-	
Other receipts	252,244	167,258	-	-	93,995	44,514	1,380	-	-	119,200	
Total receipts	22,112,047	21,743,040	1,028,874	16,705,477	4,268,855	1,678,948	1,256,978	273,338	-	119,200	
Disbursements:											
Instruction	13,907,413	14,771,885	-	-	-	-	-	-	-	-	
Support services	6,661,344	3,101,529	135,440	-	6,296,281	1,035,311	1,783,991	418,653	-	-	
Noninstructional services	328,275	277,402	-	-	28,913	-	-	-	-	-	
Facilities acquisition and construction	-	-	-	-	544,387	690,216	-	-	-	4,205,798	
Debt services	-	-	-	13,992,720	-	-	-	-	-	-	
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	
Other disbursements	-	-	-	-	-	-	-	-	-	-	
Total disbursements	20,897,032	18,150,816	135,440	13,992,720	6,869,581	1,725,527	1,783,991	418,653	-	4,205,798	
Excess (deficiency) of receipts over disbursements	1,215,015	3,592,224	893,434	2,712,757	(2,600,726)	(46,579)	(527,013)	(145,315)	-	(4,086,598)	
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	
Transfers in	34,288	5,589,918	-	-	11,732,229	450,622	450,624	96,829	1,500,000	-	
Transfers out	(7,058,313)	(4,121,262)	-	(2,440,992)	-	(4,411,044)	(1,300,082)	(557,678)	-	-	
Total other financing sources (uses)	(7,024,025)	1,468,656	-	(2,440,992)	11,732,229	(3,960,422)	(849,458)	(460,849)	1,500,000	-	
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,809,010)	5,060,880	893,434	271,765	9,131,503	(4,007,001)	(1,376,471)	(606,164)	1,500,000	(4,086,598)	
Cash and investments - ending	\$ -	\$ 5,060,880	\$ 893,434	\$ 2,347,336	\$ 9,131,503	\$ -	\$ -	\$ -	\$ 7,555,984	\$ 851,931	

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2019

	School Lunch	Curricular Materials Rental	Self-Insurance	Other Local Funds (Preschool Registration)	Educational License Plates	School Library Printed Material	SAFE School Haven	Early Intervention 2019	Donation Fund	Palmore Donation
Cash and investments - beginning	\$ 1,420,424	\$ 474,268	\$ 1,554,173	\$ -	\$ 16,541	\$ -	\$ 7,884	\$ -	\$ 7,528	\$ 4,310
Receipts:										
Local sources	1,313,842	226,034	6,726,356	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	244	-	-	-	-	-
State sources	36,904	242,976	-	-	-	24,619	10,631	27,598	-	-
Federal sources	1,944,327	-	-	-	-	-	-	-	-	-
Other receipts	17,543	14,431	877,081	-	-	-	-	-	24,022	-
Total receipts	3,312,616	483,441	7,603,437	-	244	24,619	10,631	27,598	24,022	-
Disbursements:										
Instruction	-	-	-	-	-	24,619	-	-	-	-
Support services	21,845	440,061	-	-	-	-	25,615	-	22,108	-
Noninstructional services	3,344,765	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	7,770,477	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,366,610	440,061	7,770,477	-	-	24,619	25,615	-	22,108	-
Excess (deficiency) of receipts over disbursements	(53,994)	43,380	(167,040)	-	244	-	(14,984)	27,598	1,914	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	100,754	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	100,754	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(53,994)	144,134	(167,040)	-	244	-	(14,984)	27,598	1,914	-
Cash and investments - ending	\$ 1,366,430	\$ 618,402	\$ 1,387,133	\$ -	\$ 16,785	\$ -	\$ (7,100)	\$ 27,598	\$ 9,442	\$ 4,310

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Student On-Line Software	Future Problem Solvers	CVS/Caremark Donation - WCHS	REMC-CES Outdoor Science Lab	Wal-Mart - WCHS Rhythm Masters	Lowe's Toolbox For Educ Grant	Hospital Donations	CPI - Wells Fargo Donation	Donation - WCHS Athletics	Warrior Santa W/A Cause
Cash and investments - beginning	\$ 516	\$ 206	\$ 60	\$ 498	\$ 352	\$ 128	\$ 25,070	\$ 360	\$ 29,779	\$ 1,330
Receipts:										
Local sources	-	-	-	-	-	-	-	-	5,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	5,000	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	485
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	8,598	-	18,890	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	8,598	-	18,890	485
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(8,598)	-	(13,890)	(485)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	(8,598)	-	(13,890)	(485)
Cash and investments - ending	\$ 516	\$ 206	\$ 60	\$ 498	\$ 352	\$ 128	\$ 16,472	\$ 360	\$ 15,889	\$ 845

CLARK-PLEASANT 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

	Literacy Summit	Robotic Club	Foster Families	Target Grant - SWP/BES 2001	CPA AT&T Grant-Tech Lab	Dow Greenhouse Grant	Harvest Bible Chapel - CPMS	Area Of Greatest Need	Grants-Misc- Pass Through	Simon Youth Foundation - Cpa
Cash and investments - beginning	\$ 12,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	3,375	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	19,250	-	-	-	-	-	-	-	-
Total receipts	3,375	19,250	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	10,113	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,113	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(6,738)	19,250	-	-	-	-	-	-	-	-
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	(6,738)	19,250	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 5,593	\$ 19,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2019

	Extra-Curricular Activities	CPR Classes	Athletic Ticket Purchases - WCHS	Miscellaneous Programs	Target Grant	Simon Youth Foundation-Cpa	CPR Classes	Target Grant - SWES/BES	CPA AT&T Grant Tech Lab	Dow Greenhouse Grant
Cash and investments - beginning	\$ 41,582	\$ -	\$ -	\$ 4,154	\$ 12	\$ 4,187	\$ 2,237	\$ 381	\$ 1,265	\$ 3,334
Receipts:										
Local sources	66,470	-	-	-	-	1,815	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	66,470	-	-	-	-	1,815	-	-	-	-
Disbursements:										
Instruction	22,756	-	-	-	-	3,679	-	-	-	-
Support services	68,966	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	91,722	-	-	-	-	3,679	-	-	-	-
Excess (deficiency) of receipts over disbursements	(25,252)	-	-	-	-	(1,864)	-	-	-	-
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	(25,252)	-	-	-	-	(1,864)	-	-	-	-
Cash and investments - ending	\$ 16,330	\$ -	\$ -	\$ 4,154	\$ 12	\$ 2,323	\$ 2,237	\$ 381	\$ 1,265	\$ 3,334

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2019

	Harvest Bible Chapel - CPMS	Formative Assessment	Special Education Excess Costs	Instruction Support	High Ability FY18-19	Drug Free Communities	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant	Safe School Haven FY 19-20
Cash and investments - beginning	\$ 4,093	\$ 5,676	\$ 1,466	\$ 6,056	\$ -	\$ -	\$ 516,331	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	44,906	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	79,197	39,395	-	52,194	-	219,724	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	79,197	39,395	-	52,194	-	219,724	44,906	-	-
Disbursements:										
Instruction	417	3,007	28,644	1,406	33,642	-	68,012	-	-	-
Support services	-	77,561	-	-	-	-	3,335	100,000	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	417	80,568	28,644	1,406	33,642	-	71,347	100,000	-	-
Excess (deficiency) of receipts over disbursements	(417)	(1,371)	10,751	(1,406)	18,552	-	148,377	(55,094)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(65,893)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(65,893)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(417)	(1,371)	10,751	(1,406)	18,552	-	82,484	(55,094)	-	-
Cash and investments - ending	\$ 3,676	\$ 4,305	\$ 12,217	\$ 4,650	\$ 18,552	\$ -	\$ 598,815	\$ (55,094)	\$ -	\$ -

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2019

	Safe School Haven FY 18-19	Safe School Haven FY 20-21	Recreational Activities	Early Intervention Grant FY 18-19	Non-English Speaking Programs	NESP Grant FY 18-19	School Technology	Career and Technical Performance Grant	Teacher Appreciation Grant	High Ability Students
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,191	\$ -	\$ 42,886	\$ 6,225	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	76,200	13,570	23,463	195,771	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	76,200	13,570	23,463	195,771	-
Disbursements:										
Instruction	-	-	-	-	3,108	6,313	-	-	195,771	-
Support services	-	-	-	-	83	59,615	1,032	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	3,191	65,928	1,032	-	195,771	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(3,191)	10,272	12,538	23,463	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(3,191)	10,272	12,538	23,463	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,272	\$ 55,424	\$ 29,688	\$ -	\$ -

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
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	State Connectivity Grant	NGA Grant	Title I 18-19	Title I 17-18	Title I FY 2019- 2020	Special Ed Part B 611 FY 2019	Special Ed Part B 611 FY 2020	Special Ed Part B 611 FY 2018	Special Ed Preschool FY 2017	Special Ed Preschool FY 2020
Cash and investments - beginning	\$ -	\$ 221	\$ (72,557)	\$ -	\$ -	\$ (101,303)	\$ -	\$ (396,762)	\$ (25,008)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	956,638	-	531,976	23,311	-
Federal sources	-	-	371,422	179,895	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	371,422	179,895	-	956,638	-	531,976	23,311	-
Disbursements:										
Instruction	-	-	138,597	75,878	-	262,796	-	12,358	4,429	-
Support services	-	-	341,756	30,627	-	943,563	-	154,221	-	-
Noninstructional services	-	-	4,229	833	-	19,959	-	9,174	304	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	484,582	107,338	-	1,226,318	-	175,753	4,733	-
Excess (deficiency) of receipts over disbursements	-	-	(113,160)	72,557	-	(269,680)	-	356,223	18,578	-
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	-	-	(113,160)	72,557	-	(269,680)	-	356,223	18,578	-
Cash and investments - ending	\$ -	\$ 221	\$ (185,717)	\$ 72,557	\$ -	\$ (370,983)	\$ -	\$ (40,539)	\$ (6,430)	\$ -

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
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	Special Ed Preschool FY 2019	Title IV FY 2018- 2020	Title IV FY 2019- 2020	Medicaid Reimbursement - Federal	Title II Improv Teach Quality	Title II FY 2018- 2020	Title II FY 2017- 2019	Title II FY 2019- 2021	Title III FY 17-19	Title III FY 18-20
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,760	\$ -	\$ -	\$ -	\$ (10,140)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	9,247	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	32,119	-	69,781	-	12,686	19,609
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	9,247	-	-	-	32,119	-	69,781	-	12,686	19,609
Disbursements:										
Instruction	23,849	-	-	11,513	-	-	60,720	-	1,632	26,951
Support services	-	30,082	-	-	21,840	-	22,253	-	402	-
Noninstructional services	-	-	-	-	-	-	-	-	512	268
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	23,849	30,082	-	11,513	21,840	-	82,973	-	2,546	27,219
Excess (deficiency) of receipts over disbursements	(14,602)	(30,082)	-	(11,513)	10,279	-	(13,192)	-	10,140	(7,610)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(14,602)	(30,082)	-	(11,513)	10,279	-	(13,192)	-	10,140	(7,610)
Cash and investments - ending	\$ (14,602)	\$ (30,082)	\$ -	\$ (11,513)	\$ 14,039	\$ -	\$ (13,192)	\$ -	\$ -	\$ (7,610)

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	Title III FY 19-21	Title III FY 16-18	Payroll Clearing Account	Prepaid School Meals	Totals
Cash and investments - beginning	\$ -	\$ (691)	\$ 199,784	\$ -	\$ 28,664,868
Receipts:					
Local sources	-	-	-	-	33,842,184
Intermediate sources	-	-	-	-	244
State sources	-	-	-	-	45,617,194
Federal sources	-	3,675	-	-	2,633,514
Other receipts	-	-	11,641,703	742,256	14,014,877
Total receipts	-	3,675	11,641,703	742,256	96,108,013
Disbursements:					
Instruction	-	-	-	-	29,699,993
Support services	-	2,984	-	-	21,800,498
Noninstructional services	-	-	-	-	4,014,634
Facilities acquisition and construction	-	-	-	-	5,467,889
Debt services	-	-	-	-	13,992,720
Nonprogrammed charges	-	-	-	-	7,770,477
Other disbursements	-	-	11,615,548	645,625	12,261,173
Total disbursements	-	2,984	11,615,548	645,625	95,007,384
Excess (deficiency) of receipts over disbursements	-	691	26,155	96,631	1,100,629
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	19,955,264
Transfers out	-	-	-	-	(19,955,264)
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	691	26,155	96,631	1,100,629
Cash and investments - ending	\$ -	\$ -	\$ 225,939	\$ 96,631	\$ 29,765,497

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	General	Education	Operating Referendum Tax		Operations	Capital Projects	School	School Bus	Local Rainy Day	Construction
			Levy	Debt Service			Transportation	Replacement		
Cash and investments - beginning	\$ -	\$ 5,060,880	\$ 893,434	\$ 2,347,336	\$ 9,131,503	\$ -	\$ -	\$ -	\$ 7,555,984	\$ 851,931
Receipts:										
Local sources	-	214,262	1,801,741	16,112,509	7,592,990	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	44,769,269	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	300,773	900	337	290,135	-	-	-	-	-
Total receipts	-	45,284,304	1,802,641	16,112,846	7,883,125	-	-	-	-	-
Disbursements:										
Instruction	-	29,557,901	-	-	183,038	-	-	-	-	-
Support services	-	6,370,312	1,198,440	3,984	13,392,535	-	-	-	-	-
Noninstructional services	-	459,352	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	750,666	-	2,647,595	-	-	-	-	764,416
Debt services	-	-	-	14,250,230	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	36,387,565	1,949,106	14,254,214	16,223,168	-	-	-	-	764,416
Excess (deficiency) of receipts over disbursements	-	8,896,739	(146,465)	1,858,632	(8,340,043)	-	-	-	-	(764,416)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	2,000,000
Sale of capital assets	-	780	-	-	160,081	-	-	-	-	-
Transfers in	-	20,208	-	-	8,890,813	-	-	-	-	-
Transfers out	-	(6,799,011)	-	(2,170,570)	-	-	-	-	-	-
Total other financing sources (uses)	-	(6,778,023)	-	(2,170,570)	9,050,894	-	-	-	-	2,000,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,118,716	(146,465)	(311,938)	710,851	-	-	-	-	1,235,584
Cash and investments - ending	\$ -	\$ 7,179,596	\$ 746,969	\$ 2,035,398	\$ 9,842,354	\$ -	\$ -	\$ -	\$ 7,555,984	\$ 2,087,515

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	School Lunch	Curricular Materials Rental	Self-Insurance	Other Local Funds (Preschool Registration)	Educational License Plates	School Library Printed Material	SAFE School Haven	Early Intervention 2019	Donation Fund	Palmore Donation
Cash and investments - beginning	\$ 1,366,430	\$ 618,402	\$ 1,387,133	\$ -	\$ 16,785	\$ -	\$ (7,100)	\$ 27,598	\$ 9,442	\$ 4,310
Receipts:										
Local sources	998,864	259,724	6,720,023	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	206	-	-	-	-	-
State sources	38,184	255,915	-	-	-	-	7,100	-	-	-
Federal sources	1,937,286	-	-	-	-	-	-	-	-	-
Other receipts	21,484	22,132	1,217,172	7,304	-	-	-	-	17,831	-
Total receipts	2,995,818	537,771	7,937,195	7,304	206	-	7,100	-	17,831	-
Disbursements:										
Instruction	-	1,688	-	-	-	-	-	-	-	-
Support services	15,400	634,107	4,317	2,994	900	-	-	-	18,347	-
Noninstructional services	3,102,966	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	7,239,456	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,118,366	635,795	7,243,773	2,994	900	-	-	-	18,347	-
Excess (deficiency) of receipts over disbursements	(122,548)	(98,024)	693,422	4,310	(694)	-	7,100	-	(516)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	78,768	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(27,598)	-	-
Total other financing sources (uses)	-	78,768	-	-	-	-	-	(27,598)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(122,548)	(19,256)	693,422	4,310	(694)	-	7,100	(27,598)	(516)	-
Cash and investments - ending	\$ 1,243,882	\$ 599,146	\$ 2,080,555	\$ 4,310	\$ 16,091	\$ -	\$ -	\$ -	\$ 8,926	\$ 4,310

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
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	Student On-Line Software	Future Problem Solvers	CVS/Caremark Donation - WCHS	REMC-CES Outdoor Science Lab	Wal-Mart - WCHS Rhythm Masters	Lowe's Toolbox For Educ Grant	Hospital Donations	CPI - Wells Fargo Donation	Donation - WCHS Athletics	Warrior Santa W/A Cause
Cash and investments - beginning	\$ 516	\$ 206	\$ 60	\$ 498	\$ 352	\$ 128	\$ 16,472	\$ 360	\$ 15,889	\$ 845
Receipts:										
Local sources	-	-	-	-	-	-	-	-	800	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	800	-
Disbursements:										
Instruction	-	-	60	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	3,280	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	60	-	-	-	-	-	3,280	-
Excess (deficiency) of receipts over disbursements	-	-	(60)	-	-	-	-	-	(2,480)	-
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	-	-	(60)	-	-	-	-	-	(2,480)	-
Cash and investments - ending	\$ 516	\$ 206	\$ -	\$ 498	\$ 352	\$ 128	\$ 16,472	\$ 360	\$ 13,409	\$ 845

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	Literacy Summit	Robotic Club	Foster Families	Target Grant - SWP/BES 2001	CPA AT&T Grant-Tech Lab	Dow Greenhouse Grant	Harvest Bible Chapel - CPMS	Area Of Greatest Need	Grants-Misc- Pass Through	Simon Youth Foundation - Cpa
Cash and investments - beginning	\$ 5,593	\$ 19,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	1,900	-	14,837	-	-	-	-	-	-	3,631
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	9,250	-	-	-	-	-	75	6,800	-
Total receipts	1,900	9,250	14,837	-	-	-	-	75	6,800	3,631
Disbursements:										
Instruction	1,346	-	-	-	-	-	-	-	1,500	2,820
Support services	-	7,860	-	-	-	-	-	-	953	-
Noninstructional services	-	-	-	-	-	-	-	75	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,346	7,860	-	-	-	-	-	75	2,453	2,820
Excess (deficiency) of receipts over disbursements	554	1,390	14,837	-	-	-	-	-	4,347	811
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	350	1,265	3,334	3,425	-	-	2,323
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	350	1,265	3,334	3,425	-	-	2,323
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	554	1,390	14,837	350	1,265	3,334	3,425	-	4,347	3,134
Cash and investments - ending	\$ 6,147	\$ 20,640	\$ 14,837	\$ 350	\$ 1,265	\$ 3,334	\$ 3,425	\$ -	\$ 4,347	\$ 3,134

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	Extra-Curricular Activities	CPR Classes	Athletic Ticket Purchases - WCHS	Miscellaneous Programs	Target Grant	Simon Youth Foundation-Cpa	CPR Classes	Target Grant - SWES/BES	CPA AT&T Grant Tech Lab	Dow Greenhouse Grant
Cash and investments - beginning	\$ 16,330	\$ -	\$ -	\$ 4,154	\$ 12	\$ 2,323	\$ 2,237	\$ 381	\$ 1,265	\$ 3,334
Receipts:										
Local sources	59,629	-	234	450	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	14	-	-	-	-	-	-	-	-
Total receipts	59,629	14	234	450	-	-	-	-	-	-
Disbursements:										
Instruction	15,297	-	-	-	12	-	-	31	-	-
Support services	61,236	-	-	-	-	-	868	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	76,533	-	-	-	12	-	868	31	-	-
Excess (deficiency) of receipts over disbursements	(16,904)	14	234	450	(12)	-	(868)	(31)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	1,369	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(2,323)	(1,369)	(350)	(1,265)	(3,334)
Total other financing sources (uses)	-	1,369	-	-	-	(2,323)	(1,369)	(350)	(1,265)	(3,334)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,904)	1,383	234	450	(12)	(2,323)	(2,237)	(381)	(1,265)	(3,334)
Cash and investments - ending	\$ (574)	\$ 1,383	\$ 234	\$ 4,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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	Harvest Bible Chapel - CPMS	Formative Assessment	Special Education Excess Costs	Instruction Support	High Ability FY18-19	Drug Free Communities	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant	Safe School Haven FY 19-20
Cash and investments - beginning	\$ 3,676	\$ 4,305	\$ 12,217	\$ 4,650	\$ 18,552	\$ -	\$ 598,815	\$ (55,094)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	83,023	79,771	-	-	1,370	116,743	74,133	31,703	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	83,023	79,771	-	-	1,370	116,743	74,133	31,703	-
Disbursements:										
Instruction	(1)	-	86,739	-	18,552	-	134,244	-	31,703	-
Support services	252	29,637	-	-	-	-	-	24,472	-	35,316
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	30,292	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	251	29,637	86,739	-	18,552	-	164,536	24,472	31,703	35,316
Excess (deficiency) of receipts over disbursements	(251)	53,386	(6,968)	-	(18,552)	1,370	(47,793)	49,661	-	(35,316)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(3,425)	-	-	(4,650)	-	-	(20,208)	-	-	-
Total other financing sources (uses)	(3,425)	-	-	(4,650)	-	-	(20,208)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,676)	53,386	(6,968)	(4,650)	(18,552)	1,370	(68,001)	49,661	-	(35,316)
Cash and investments - ending	\$ -	\$ 57,691	\$ 5,249	\$ -	\$ -	\$ 1,370	\$ 530,814	\$ (5,433)	\$ -	\$ (35,316)

CLARK-PLEASANT 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, 2020

	Safe School Haven FY 18-19	Safe School Haven FY 20-21	Recreational Activities	Early Intervention Grant FY 18-19	Non-English Speaking Programs	NESP Grant FY 18-19	School Technology	Career and Technical Performance Grant	Teacher Appreciation Grant	High Ability Students
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,272	\$ 55,424	\$ 29,688	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	1,323	-	26,217	-	106,341	-	14,777	-	248,200	54,924
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,323	-	26,217	-	106,341	-	14,777	-	248,200	54,924
Disbursements:										
Instruction	-	-	-	-	101,738	395	-	-	247,339	26,311
Support services	1,323	3,764	16,032	27,598	-	9,877	-	-	748	-
Noninstructional services	-	-	-	-	500	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,323	3,764	16,032	27,598	102,238	10,272	-	-	248,087	26,311
Excess (deficiency) of receipts over disbursements	-	(3,764)	10,185	(27,598)	4,103	(10,272)	14,777	-	113	28,613
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	27,598	-	-	-	-	-	4,650
Transfers out	-	-	-	-	-	-	(55,424)	-	-	-
Total other financing sources (uses)	-	-	-	27,598	-	-	(55,424)	-	-	4,650
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,764)	10,185	-	4,103	(10,272)	(40,647)	-	113	33,263
Cash and investments - ending	\$ -	\$ (3,764)	\$ 10,185	\$ -	\$ 4,103	\$ -	\$ 14,777	\$ 29,688	\$ 113	\$ 33,263

CLARK-PLEASANT 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, 2020

	State Connectivity Grant	NGA Grant	Title I 18-19	Title I 17-18	Title I FY 2019- 2020	Special Ed Part B 611 FY 2019	Special Ed Part B 611 FY 2020	Special Ed Part B 611 FY 2018	Special Ed Preschool FY 2017	Special Ed Preschool FY 2020
Cash and investments - beginning	\$ -	\$ 221	\$ (185,717)	\$ 72,557	\$ -	\$ (370,983)	\$ -	\$ (40,539)	\$ (6,430)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	463,001	997,883	70,053	5,290	17,700
Federal sources	-	-	152,925	-	394,758	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	152,925	-	394,758	463,001	997,883	70,053	5,290	17,700
Disbursements:										
Instruction	-	-	3,468	-	193,556	37,171	98,749	5,335	(1,363)	22,960
Support services	-	-	36,217	-	235,612	68,309	944,050	24,359	-	-
Noninstructional services	-	-	80	-	288	4,247	35,799	(180)	223	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	39,765	-	429,456	109,727	1,078,598	29,514	(1,140)	22,960
Excess (deficiency) of receipts over disbursements	-	-	113,160	-	(34,698)	353,274	(80,715)	40,539	6,430	(5,260)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	55,424	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	55,424	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	55,424	-	113,160	-	(34,698)	353,274	(80,715)	40,539	6,430	(5,260)
Cash and investments - ending	\$ 55,424	\$ 221	\$ (72,557)	\$ 72,557	\$ (34,698)	\$ (17,709)	\$ (80,715)	\$ -	\$ -	\$ (5,260)

CLARK-PLEASANT 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, 2020

	Special Ed Preschool FY 2019	Title IV FY 2018- 2020	Title IV FY 2019- 2020	Medicaid Reimbursement - Federal	Title II Improv Teach Quality	Title II FY 2018- 2020	Title II FY 2017- 2019	Title II FY 2019- 2021	Title III FY 17-19	Title III FY 18-20
Cash and investments - beginning	\$ (14,602)	\$ (30,082)	\$ -	\$ (11,513)	\$ 14,039	\$ -	\$ (13,192)	\$ -	\$ -	\$ (7,610)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	31,268	3,124	-	-	115,372	54,685	13,914	2,598	11,153
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	31,268	3,124	-	-	115,372	54,685	13,914	2,598	11,153
Disbursements:										
Instruction	4,221	-	-	3,953	14,039	62,968	4,331	-	-	3,543
Support services	-	-	3,124	-	-	28,733	34,911	19,582	2,598	-
Noninstructional services	-	-	-	-	-	7,904	2,251	3,647	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,221	-	3,124	3,953	14,039	99,605	41,493	23,229	2,598	3,543
Excess (deficiency) of receipts over disbursements	(4,221)	31,268	-	(3,953)	(14,039)	15,767	13,192	(9,315)	-	7,610
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,221)	31,268	-	(3,953)	(14,039)	15,767	13,192	(9,315)	-	7,610
Cash and investments - ending	\$ (18,823)	\$ 1,186	\$ -	\$ (15,466)	\$ -	\$ 15,767	\$ -	\$ (9,315)	\$ -	\$ -

CLARK-PLEASANT 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, 2020

	Title III FY 19-21	Title III FY 16-18	Payroll Clearing Account	Prepaid School Meals	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 225,939	\$ 96,631	\$ 29,765,497
Receipts:					
Local sources	-	-	-	-	33,781,594
Intermediate sources	-	-	-	-	206
State sources	-	-	-	-	47,462,920
Federal sources	21,786	-	-	-	2,738,869
Other receipts	-	-	25,044,057	1,103,955	28,042,219
Total receipts	21,786	-	25,044,057	1,103,955	112,025,808
Disbursements:					
Instruction	28,022	-	-	-	30,891,666
Support services	-	-	-	-	23,258,767
Noninstructional services	-	-	-	-	3,617,152
Facilities acquisition and construction	-	-	-	-	4,196,249
Debt services	-	-	-	-	14,250,230
Nonprogrammed charges	-	-	-	-	7,239,456
Other disbursements	-	-	25,028,748	986,542	26,015,290
Total disbursements	28,022	-	25,028,748	986,542	109,468,810
Excess (deficiency) of receipts over disbursements	(6,236)	-	15,309	117,413	2,556,998
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	2,000,000
Sale of capital assets	-	-	-	-	160,861
Transfers in	-	-	-	-	9,089,527
Transfers out	-	-	-	-	(9,089,527)
Total other financing sources (uses)	-	-	-	-	2,160,861
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,236)	-	15,309	117,413	4,717,859
Cash and investments - ending	\$ (6,236)	\$ -	\$ 241,248	\$ 214,044	\$ 34,483,356

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Capital One	Guaranteed Energy Savings Contract	\$ 96,794	12/1/2012	1/15/2023
Crossroads Bank	Bus Lease	238,366	11/19/2019	12/31/2020
Wells Fargo	Copier/Printers	85,687	7/29/2016	8/1/2023
Clark-Pleasant Middle School Building Corp	WCHS/CPMS-QSCB	500,000	12/21/2009	7/15/2025
Clark-Pleasant Intermediate School Building Corp	Clark-Pleasant Intermediate	1,610,000	9/22/2011	1/15/2027
Clark-Pleasant Community School Building Corporation-2001	WCHS/WES	2,839,000	4/26/2012	7/15/2026
Clark-Pleasant 2004 School Building Corporation	Admin/Operations Center	919,500	11/20/2012	7/15/2025
Clark-Pleasant 2004 School Building Corporation	Pleasant Crossing (west)	1,704,000	9/24/2014	1/15/2028
Clark-Pleasant 1997 Building Corporation	Mortgage Refunding Bonds Series 2016	592,000	6/2/2016	12/31/2023
Clark-Pleasant Middle School Building Corp	New Middle School	3,195,500	11/17/2016	12/31/2028
Clark-Pleasant Middle School Building Corp	New Elementary School	1,572,000	5/7/2020	12/31/2036
First Internet Public Finance Corp	Equipment Purchases	<u>416,587</u>	11/12/2020	12/31/2021
Total governmental activities		<u>13,769,434</u>		
Total of annual lease payments		<u>\$ 13,769,434</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
General obligation bonds	GO Bond - Stadium Project	\$ 1,300,000 \$ 1,313,000
Total governmental activities		<u>1,300,000 1,313,000</u>
Totals		<u>\$ 1,300,000 \$ 1,313,000</u>

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2020

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 4,689,434
Infrastructure	175,980
Buildings	226,385,866
Improvements other than buildings	5,420,691
Machinery, equipment, and vehicles	10,927,241
Construction in progress	<u>26,135,678</u>
Total governmental activities	<u>273,734,890</u>
Total capital assets	<u>\$ 273,734,890</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/>.