

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

FINANCIAL STATEMENT AUDIT REPORT  
OF

CRAWFORDSVILLE COMMUNITY  
SCHOOL CORPORATION  
MONTGOMERY COUNTY, INDIANA

July 1, 2018 to June 30, 2020



**FILED**  
06/23/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Cathy Moffett	07-01-18 to 06-30-21
Superintendent of Schools	Dr. Scott Bowling	07-01-18 to 06-30-21
President of the School Board	Steven McLaughlin	07-01-18 to 06-30-21



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION, MONTGOMERY COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the Crawfordsville 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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 8, 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

June 8, 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.

CRAWFORDSVILLE 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			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-18	Receipts	Disbursements		06-30-19	Receipts	Disbursements		
General	\$ 1,444,102	\$ 8,832,578	\$ 8,639,274	\$ (1,637,406)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	8,717,478	6,954,417	(319,292)	1,443,769	18,021,528	14,135,441	(3,957,550)	1,372,306
Operating Referendum Tax Levy	1,121,918	2,120,949	2,144,514	(1,098,353)	-	-	-	-	-
Debt Service	1,481,825	3,602,743	3,871,085	(253,609)	959,874	3,735,271	3,666,663	26,507	1,054,989
Retirement/Severance Bond Debt Service	174,508	525,682	481,544	(26,382)	192,264	532,590	524,545	-	200,309
Referendum Debt Exempt Capital	-	-	-	1,098,353	1,098,353	2,968,588	2,649,851	-	1,417,090
Operations	-	1,830,880	2,807,557	2,410,793	1,434,116	2,786,447	5,915,946	3,439,980	1,744,597
Capital Projects	605,204	430,090	577,184	(458,110)	-	-	-	-	-
School Transportation	276,752	388,923	738,490	72,815	-	-	-	-	-
School Bus Replacement	168,198	134,704	-	(302,902)	-	-	-	-	-
Local Rainy Day	-	-	-	392,538	392,538	-	-	464,630	857,168
Retirement/Severance Bond	251,748	-	83,616	-	168,132	-	55,573	-	112,559
Construction	66,579	2,618,047	2,887,814	-	(203,188)	4,168,425	3,912,311	-	52,926
School Lunch	304,033	1,763,330	1,581,277	-	486,086	1,650,678	1,534,980	-	601,784
Curricular Materials Rental	473,646	253,794	598,927	95,122	223,635	247,921	186,921	-	284,635
Self-Insurance	12,643	2,344,471	2,335,221	-	21,893	2,400,720	2,423,412	-	(799)
Joint Operations - Special Education Cooperative	126,890	335,792	383,719	5,172	84,135	368,621	433,870	2,586	21,472
West Central Special Services	293,741	1,073,989	1,046,205	19,329	340,854	955,194	1,044,429	9,665	261,284
Life Skills Co-Op	30,324	534,524	542,561	-	22,287	487,453	510,622	-	(882)
Emotional Program	-	102,964	112,937	-	(9,973)	100,882	102,599	-	(11,690)
Joint Operations - Area Vocational Education	63,782	124,761	119,107	1,932	71,368	93,698	96,757	966	69,275
West Central Vocation Administration	1,255	135,218	127,055	-	9,418	106,229	104,175	-	11,472
Hvac	15,904	82,067	81,476	-	16,495	80,649	78,290	-	18,854
Cisco Networking Academy Program	12,527	6,968	19,495	-	-	-	-	-	-
Health Careers	25,030	60,732	63,935	-	21,827	62,998	70,448	-	14,377
Pre School Careers	12,738	51,502	59,390	-	4,850	50,262	69,111	-	(13,999)
Nursing Careers	-	70,738	55,021	-	15,717	70,485	66,328	-	19,874
COVAID Expenses	-	-	-	-	-	-	6,540	-	(6,540)
School Library	-	-	-	-	-	11,272	6,799	-	4,473
Robert Remedial	31,185	4,000	20,813	-	14,372	4,500	-	-	18,872
Local Sources	8,317	26,871	22,424	-	12,764	19,323	25,192	73	6,968
Family Literacy	9,695	33,605	14,956	-	28,344	8,032	16,671	-	19,705
Fuel Up To Play 60 Hoover	3,716	4,049	1,942	-	5,823	-	-	-	5,823
Ora Hudson Trust	2,103	825	-	-	2,928	925	-	-	3,853
Montgomery Co Ed Grants	22,494	20,792	18,932	-	24,354	25,660	19,186	-	30,828
Steele Fund	46	950	-	-	996	1,100	-	-	2,096
Fuel Up To Play 60 Nicholson	560	-	473	-	87	750	-	-	837
West Central Autism	-	(1,311)	-	-	(1,311)	893	2,100	-	(2,518)
Muffy Pre School	26,234	13,500	26,228	-	13,506	11,500	16,691	-	8,315
Athenas	2,397	7,059	7,940	-	1,516	5,254	3,211	-	3,559
Fuel Up To Play 60 Cms	3,447	-	-	-	3,447	-	-	-	3,447
Key Fobs	158	100	40	-	218	40	258	-	-
Preschool Tuition	2,616	1,540	4,156	-	-	4,505	2,127	-	2,378
North Central Mental Health	-	31,512	19,526	-	11,986	64,660	63,895	-	12,751
Lily Counseling Grant	229,728	-	68,485	-	161,243	-	89,471	-	71,772
Race For Education Hoover	-	-	-	-	-	2,031	-	-	2,031
Jail Program	10,113	11,993	17,509	-	4,597	-	4,597	-	-

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-18	Receipts	Disbursements		06-30-19	Receipts	Disbursements		
Local Adult, Alternative, and Continuing Education	15,735	23,000	7,352	-	31,383	36,979	28,172	-	40,190
Ged	563	4,946	5,598	-	(89)	4,208	4,215	-	(96)
Extra-Curricular Activities	(5,105)	22,179	21,675	-	(4,601)	22,575	18,031	-	(57)
Aquatics	55,984	154,781	163,598	-	47,167	136,550	142,404	-	41,313
Tri-Vo Repair	5,580	8,868	9,584	-	4,864	2,486	3,680	-	3,670
Discovery Club Hoover	20,788	9,600	8,249	-	22,139	4,650	6,558	-	20,231
Discovery Club Hose	39,261	13,325	9,881	-	42,705	5,700	6,920	-	41,485
Discovery Club Nicholson	28,556	9,560	11,455	-	26,661	5,950	7,625	-	24,986
Dairy Grant	356	-	356	-	-	-	-	-	-
21st Century	73	258	258	-	73	-	-	(73)	-
Formative Assessment	-	24,717	24,717	-	-	-	5,194	-	(5,194)
Special Education Excess Costs	-	-	-	-	-	222,201	223,498	-	(1,297)
Instruction Support	18,765	36,148	49,836	-	5,077	-	5,077	-	-
Computer Consortium/Ed Tech Advance	(1,451)	269,158	290,071	-	(22,364)	557,903	586,798	-	(51,259)
Medicaid Reimbursement	127,971	96,434	102,838	-	121,567	196,513	128,318	-	189,762
Secured Schools Safety Grant	-	26,523	2,045	-	24,478	26,523	34,578	-	16,423
Alternative Education Grant	(548)	204,798	224,086	-	(19,836)	162,731	140,696	-	2,199
Recreational Activities	5,876	11,024	5,876	-	11,024	10,742	11,025	-	10,741
Non-English Speaking Programs	22,986	66,908	75,762	-	14,132	79,507	80,356	-	13,283
School Technology	2,871	39,056	5,949	-	35,978	76,746	64,487	-	48,237
Teacher Appreciation Grant	4,406	10,179	-	-	14,585	-	12,102	-	2,483
High Ability Students	-	-	-	-	-	36,168	27,578	-	8,590
Food Service Grants	3,621	4,450	3,621	-	4,450	-	4,450	-	-
Teacher Leaders Bootcamp	-	-	-	-	-	-	2,622	-	(2,622)
Title I FY 18/19	(60,615)	128,687	68,990	-	(918)	456,816	513,117	-	(57,219)
Title I FY 19/20	-	427,928	465,566	-	(37,638)	113,668	76,030	-	-
Homeless Assistance Grants	(3,767)	34,836	33,749	-	(2,680)	27,990	28,114	-	(2,804)
IDEA	(68,283)	689,574	623,812	-	(2,521)	632,277	636,169	-	(6,413)
Preschool Handicap	(21,103)	43,248	22,145	-	-	22,800	22,800	-	-
Student Support, Title IV	-	24,193	27,218	-	(3,025)	32,262	35,204	-	(5,967)
Vocational Ed. Grant 2004-2005	-	93,563	100,323	-	(6,760)	6,602	(158)	-	-
Vocational Ed. Grant 2005-2006	(15,579)	31,548	15,969	-	-	76,221	106,130	-	(29,909)
IDOE CTE Summer Expansion	(500)	500	-	-	-	22,683	25,506	-	(2,823)
Manufacturing Career Pathway	(2,079)	95,615	93,536	-	-	-	-	-	-
Environmental Benefits Grants	(1,438)	221,660	241,518	-	(21,296)	205,845	194,387	-	(9,838)
Title II, Part A, Supporting Effective Instruction	(10,797)	85,164	93,600	-	(19,233)	86,575	76,143	-	(8,801)
Rural Schools and Low Income Program	(10,389)	70,172	59,976	-	(193)	37,891	43,374	-	(5,676)
Title III, English Language Acquisition	(1,325)	10,113	15,650	-	(6,862)	28,766	24,710	-	(2,806)
Petty Cash Fund	50	-	-	-	50	-	-	-	50
Burgess Trust	6,553	-	-	-	6,553	-	-	-	6,553
Prepaid Lunch Fund	13,951	40,129	39,673	-	14,407	38,367	27,100	-	25,674
Payroll Clearing	59,909	5,409,165	5,446,326	-	22,748	5,399,556	5,391,024	-	31,281
<b>Totals</b>	<b>\$ 7,547,032</b>	<b>\$ 44,740,417</b>	<b>\$ 44,906,104</b>	<b>\$ -</b>	<b>\$ 7,381,345</b>	<b>\$ 47,825,535</b>	<b>\$ 46,583,044</b>	<b>\$ (13,216)</b>	<b>\$ 8,610,620</b>

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

CRAWFORDSVILLE 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.

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*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.

**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:

CRAWFORDSVILLE 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.

CRAWFORDSVILLE 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:

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

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

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

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

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

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

*Financial Report*

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

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Contributions*

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

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

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Many are the results of the funds being set up for reimbursable grants and funds used for expenditures for joint services. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2019 and 2020. Other funds reported deficit cash balances due to expenditures exceeding receipts.

**Note 8. Holding Corporations**

The School Corporation has entered into a capital lease with the Crawfordsville Elementary School Building Corp (the lessor) for the purpose of renovations to all elementary schools in the district. The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during fiscal years 2018-2019 and 2019-2020 totaled \$1,568,000 and \$786,000, respectively.

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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The School Corporation has entered into a capital lease with the Crawfordsville Elementary School Building Corp (the lessor) for the purpose of renovations to all elementary schools in the district. The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during 2018-2019 and 2019-2020 totaled \$320,000 and \$564,500, respectively.

The School Corporation has entered into a capital lease with the Crawfordsville Tuttle School Building Corp (the lessor) for the purpose of construction of a new middle school. The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during 2019-2020 totaled \$1,723,500.

**Note 9. 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).

#### OTHER INFORMATION - UNAUDITED

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

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

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

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	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/Severance Bond Debt Service	Referendum Debt Exempt Capital	Operations
Cash and investments - beginning	\$ 1,444,102	\$ -	\$ 1,121,918	\$ 1,481,825	\$ 174,508	\$ -	\$ -
Receipts:							
Local sources	32,074	2,106	1,883,581	2,811,718	423,647	-	1,098,003
Intermediate sources	38	44	-	-	-	-	-
State sources	8,689,773	8,680,369	-	-	-	-	-
Federal sources	50,366	60,112	-	-	-	-	-
Temporary loans	-	-	237,368	791,025	102,035	-	728,541
Other receipts	60,327	(25,153)	-	-	-	-	4,336
Total receipts	8,832,578	8,717,478	2,120,949	3,602,743	525,682	-	1,830,880
Disbursements:							
Instruction	4,879,832	5,293,354	-	-	-	-	-
Support services	3,533,992	1,466,234	-	-	-	-	2,609,688
Noninstructional services	213,650	194,829	-	-	-	-	-
Facilities acquisition and construction	11,800	-	-	-	-	-	73,505
Debt services	-	-	2,144,514	3,871,085	481,544	-	124,364
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	8,639,274	6,954,417	2,144,514	3,871,085	481,544	-	2,807,557
Excess (deficiency) of receipts over disbursements	193,304	1,763,061	(23,565)	(268,342)	44,138	-	(976,677)
Other financing sources (uses):							
Transfers in	-	1,624,190	-	-	-	1,098,353	2,573,244
Transfers out	(1,637,406)	(1,943,482)	(1,098,353)	(253,609)	(26,382)	-	(162,451)
Total other financing sources (uses)	(1,637,406)	(319,292)	(1,098,353)	(253,609)	(26,382)	1,098,353	2,410,793
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,444,102)	1,443,769	(1,121,918)	(521,951)	17,756	1,098,353	1,434,116
Cash and investments - ending	\$ -	\$ 1,443,769	\$ -	\$ 959,874	\$ 192,264	\$ 1,098,353	\$ 1,434,116

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	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/Severance Bond	Construction	School Lunch
Cash and investments - beginning	\$ 605,204	\$ 276,752	\$ 168,198	\$ -	\$ 251,748	\$ 66,579	\$ 304,033
Receipts:							
Local sources	418,750	388,428	134,704	-	-	-	404,741
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	1,349,460
Temporary loans	-	-	-	-	-	2,596,990	-
Other receipts	11,340	495	-	-	-	21,057	9,129
Total receipts	430,090	388,923	134,704	-	-	2,618,047	1,763,330
Disbursements:							
Instruction	-	-	-	-	55,742	-	-
Support services	305,496	489,920	-	-	27,874	-	3,663
Noninstructional services	-	-	-	-	-	-	1,577,614
Facilities acquisition and construction	34,536	-	-	-	-	2,887,814	-
Debt services	237,152	248,570	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	577,184	738,490	-	-	83,616	2,887,814	1,581,277
Excess (deficiency) of receipts over disbursements	(147,094)	(349,567)	134,704	-	(83,616)	(269,767)	182,053
Other financing sources (uses):							
Transfers in	-	72,815	-	505,138	-	-	-
Transfers out	(458,110)	-	(302,902)	(112,600)	-	-	-
Total other financing sources (uses)	(458,110)	72,815	(302,902)	392,538	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(605,204)	(276,752)	(168,198)	392,538	(83,616)	(269,767)	182,053
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 392,538	\$ 168,132	\$ (203,188)	\$ 486,086

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Curricular	Self-Insurance	Joint Operations - Special Education Cooperative	West Central Special Services	Life Skills Co-Op	Emotional Program	Joint Operations - Area Vocational Education
Cash and investments - beginning	\$ 473,646	\$ 12,643	\$ 126,890	\$ 293,741	\$ 30,324	\$ -	\$ 63,782
Receipts:							
Local sources	127,765	2,344,471	335,792	1,073,257	534,524	102,964	124,761
Intermediate sources	-	-	-	-	-	-	-
State sources	125,020	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	1,009	-	-	732	-	-	-
Total receipts	253,794	2,344,471	335,792	1,073,989	534,524	102,964	124,761
Disbursements:							
Instruction	-	-	127,233	-	522,847	112,937	119,107
Support services	563,142	-	256,486	1,046,205	19,714	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	35,785	-	-	-	-	-	-
Nonprogrammed charges	-	2,335,221	-	-	-	-	-
Total disbursements	598,927	2,335,221	383,719	1,046,205	542,561	112,937	119,107
Excess (deficiency) of receipts over disbursements	(345,133)	9,250	(47,927)	27,784	(8,037)	(9,973)	5,654
Other financing sources (uses):							
Transfers in	134,907	-	5,172	19,329	-	-	1,932
Transfers out	(39,785)	-	-	-	-	-	-
Total other financing sources (uses)	95,122	-	5,172	19,329	-	-	1,932
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(250,011)	9,250	(42,755)	47,113	(8,037)	(9,973)	7,586
Cash and investments - ending	\$ 223,635	\$ 21,893	\$ 84,135	\$ 340,854	\$ 22,287	\$ (9,973)	\$ 71,368

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	West Central Vocation Administration	Hvac	Cisco Networking Academy Program	Health Careers	Pre School Careers	Nursing Careers	COVID Expenses
Cash and investments - beginning	\$ 1,255	\$ 15,904	\$ 12,527	\$ 25,030	\$ 12,738	\$ -	\$ -
Receipts:							
Local sources	132,218	82,067	6,968	60,732	51,502	70,738	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	3,000	-	-	-	-	-	-
Total receipts	135,218	82,067	6,968	60,732	51,502	70,738	-
Disbursements:							
Instruction	127,055	81,476	19,495	63,935	59,390	55,021	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	127,055	81,476	19,495	63,935	59,390	55,021	-
Excess (deficiency) of receipts over disbursements	8,163	591	(12,527)	(3,203)	(7,888)	15,717	-
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	8,163	591	(12,527)	(3,203)	(7,888)	15,717	-
Cash and investments - ending	\$ 9,418	\$ 16,495	\$ -	\$ 21,827	\$ 4,850	\$ 15,717	\$ -

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	School Library	Robert Remedial	Local Sources	Family Literacy	Fuel Up To Play 60 Hoover	Ora Hudson Trust	Montgomery Co Ed Grants
Cash and investments - beginning	\$ -	\$ 31,185	\$ 8,317	\$ 9,695	\$ 3,716	\$ 2,103	\$ 22,494
Receipts:							
Local sources	-	4,000	10,247	33,605	2,000	825	12,692
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	16,624	-	2,049	-	8,100
Total receipts	-	4,000	26,871	33,605	4,049	825	20,792
Disbursements:							
Instruction	-	-	2,127	-	-	-	-
Support services	-	20,813	950	-	-	-	12,941
Noninstructional services	-	-	19,347	14,956	1,942	-	1,431
Facilities acquisition and construction	-	-	-	-	-	-	4,560
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	20,813	22,424	14,956	1,942	-	18,932
Excess (deficiency) of receipts over disbursements	-	(16,813)	4,447	18,649	2,107	825	1,860
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	-	(16,813)	4,447	18,649	2,107	825	1,860
Cash and investments - ending	\$ -	\$ 14,372	\$ 12,764	\$ 28,344	\$ 5,823	\$ 2,928	\$ 24,354

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	Steele Fund	Fuel Up To Play 60 Nicholson	West Central Autism	Muffy Pre School	Athenas	Fuel Up To Play 60 Cms	Key Fobs
Cash and investments - beginning	\$ 46	\$ 560	\$ -	\$ 26,234	\$ 2,397	\$ 3,447	\$ 158
Receipts:							
Local sources	950	-	-	6,000	5,621	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	(1,311)	7,500	1,438	-	100
Total receipts	950	-	(1,311)	13,500	7,059	-	100
Disbursements:							
Instruction	-	-	-	37	-	-	-
Support services	-	-	-	-	896	-	-
Noninstructional services	-	473	-	26,191	7,044	-	40
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	473	-	26,228	7,940	-	40
Excess (deficiency) of receipts over disbursements	950	(473)	(1,311)	(12,728)	(881)	-	60
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	950	(473)	(1,311)	(12,728)	(881)	-	60
Cash and investments - ending	\$ 996	\$ 87	\$ (1,311)	\$ 13,506	\$ 1,516	\$ 3,447	\$ 218

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	Preschool Tuition	North Central Mental Health	Lily Counseling Grant	Race For Education Hoover	Jail Program	Local Adult, Alternative, and Continuing Education	Ged
Cash and investments - beginning	\$ 2,616	\$ -	\$ 229,728	\$ -	\$ 10,113	\$ 15,735	\$ 563
Receipts:							
Local sources	1,500	-	-	-	11,993	12,000	4,946
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	40	31,512	-	-	-	11,000	-
Total receipts	1,540	31,512	-	-	11,993	23,000	4,946
Disbursements:							
Instruction	-	-	-	-	17,509	7,352	5,598
Support services	-	19,526	68,485	-	-	-	-
Noninstructional services	4,156	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	4,156	19,526	68,485	-	17,509	7,352	5,598
Excess (deficiency) of receipts over disbursements	(2,616)	11,986	(68,485)	-	(5,516)	15,648	(652)
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	(2,616)	11,986	(68,485)	-	(5,516)	15,648	(652)
Cash and investments - ending	\$ -	\$ 11,986	\$ 161,243	\$ -	\$ 4,597	\$ 31,383	\$ (89)

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	Extra-Curricular Activities	Aquatics	Tri-Vo Repair	Discovery Club Hoover	Discovery Club Hose	Discovery Club Nicholson	Dairy Grant
Cash and investments - beginning	\$ (5,105)	\$ 55,984	\$ 5,580	\$ 20,788	\$ 39,261	\$ 28,556	\$ 356
Receipts:							
Local sources	22,179	154,781	8,868	9,600	13,325	9,560	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	22,179	154,781	8,868	9,600	13,325	9,560	-
Disbursements:							
Instruction	-	-	9,584	-	-	-	356
Support services	-	-	-	-	-	-	-
Noninstructional services	21,675	163,598	-	8,249	9,881	11,455	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	21,675	163,598	9,584	8,249	9,881	11,455	356
Excess (deficiency) of receipts over disbursements	504	(8,817)	(716)	1,351	3,444	(1,895)	(356)
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	504	(8,817)	(716)	1,351	3,444	(1,895)	(356)
Cash and investments - ending	\$ (4,601)	\$ 47,167	\$ 4,864	\$ 22,139	\$ 42,705	\$ 26,661	\$ -

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	21St Century	Formative Assessment	Special Education Excess Costs	Instruction Support	Computer Consortium/Ed Tech Advance	Medicaid Reimbursement	Secured Schools Safety Grant
Cash and investments - beginning	\$ 73	\$ -	\$ -	\$ 18,765	\$ (1,451)	\$ 127,971	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	24,717	-	36,148	269,158	96,434	26,523
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	258	-	-	-	-	-	-
Total receipts	258	24,717	-	36,148	269,158	96,434	26,523
Disbursements:							
Instruction	-	-	-	49,836	-	-	-
Support services	-	24,717	-	-	290,071	102,838	2,045
Noninstructional services	258	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	258	24,717	-	49,836	290,071	102,838	2,045
Excess (deficiency) of receipts over disbursements	-	-	-	(13,688)	(20,913)	(6,404)	24,478
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	-	-	-	(13,688)	(20,913)	(6,404)	24,478
Cash and investments - ending	\$ 73	\$ -	\$ -	\$ 5,077	\$ (22,364)	\$ 121,567	\$ 24,478

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

	Alternative Education Grant	Recreational Activities	Non-English Speaking Programs	School Technology	Teacher Appreciation Grant	High Ability Students	Food Service Grants
Cash and investments - beginning	\$ (548)	\$ 5,876	\$ 22,986	\$ 2,871	\$ 4,406	\$ -	\$ 3,621
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	204,798	11,024	66,908	7,000	10,179	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	32,056	-	-	4,450
Total receipts	204,798	11,024	66,908	39,056	10,179	-	4,450
Disbursements:							
Instruction	224,086	5,876	75,094	-	-	-	-
Support services	-	-	-	5,949	-	-	-
Noninstructional services	-	-	668	-	-	-	3,621
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	224,086	5,876	75,762	5,949	-	-	3,621
Excess (deficiency) of receipts over disbursements	(19,288)	5,148	(8,854)	33,107	10,179	-	829
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	(19,288)	5,148	(8,854)	33,107	10,179	-	829
Cash and investments - ending	\$ (19,836)	\$ 11,024	\$ 14,132	\$ 35,978	\$ 14,585	\$ -	\$ 4,450

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Teacher Leaders Bootcamp	Title I FY 18/19	Title I FY 19/20	Homeless Assistance Grants	IDEA	Preschool Handicap	Student Support, Title IV
Cash and investments - beginning	\$ -	\$ (60,615)	\$ -	\$ (3,767)	\$ (68,283)	\$ (21,103)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	128,687	427,928	34,836	689,574	43,248	24,193
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	128,687	427,928	34,836	689,574	43,248	24,193
Disbursements:							
Instruction	-	65,352	458,097	24,706	623,812	22,145	27,218
Support services	-	2,686	4,930	-	-	-	-
Noninstructional services	-	952	2,539	9,043	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	68,990	465,566	33,749	623,812	22,145	27,218
Excess (deficiency) of receipts over disbursements	-	59,697	(37,638)	1,087	65,762	21,103	(3,025)
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	-	59,697	(37,638)	1,087	65,762	21,103	(3,025)
Cash and investments - ending	\$ -	\$ (918)	\$ (37,638)	\$ (2,680)	\$ (2,521)	\$ -	\$ (3,025)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Vocational Ed. Grant 2004-2005	Vocational Ed. Grant 2005-2006	IDOE CTE Summer Expansion	Manufacturing Career Pathway	Environmental Benefits Grants	Title II, Part A, Supporting Effective Instruction	Rural Schools and Low Income Program
Cash and investments - beginning	\$ -	\$ (15,579)	\$ (500)	\$ (2,079)	\$ (1,438)	\$ (10,797)	\$ (10,389)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	500	-	-	-	-
Federal sources	93,563	31,548	-	95,615	221,660	85,164	70,172
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>93,563</b>	<b>31,548</b>	<b>500</b>	<b>95,615</b>	<b>221,660</b>	<b>85,164</b>	<b>70,172</b>
Disbursements:							
Instruction	97,323	15,969	-	89,236	-	-	59,976
Support services	-	-	-	-	26,680	93,600	-
Noninstructional services	-	-	-	-	214,838	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	3,000	-	-	4,300	-	-	-
<b>Total disbursements</b>	<b>100,323</b>	<b>15,969</b>	<b>-</b>	<b>93,536</b>	<b>241,518</b>	<b>93,600</b>	<b>59,976</b>
Excess (deficiency) of receipts over disbursements	(6,760)	15,579	500	2,079	(19,858)	(8,436)	10,196
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,760)	15,579	500	2,079	(19,858)	(8,436)	10,196
Cash and investments - ending	\$ (6,760)	\$ -	\$ -	\$ -	\$ (21,296)	\$ (19,233)	\$ (193)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Title III, English Language		Burgess	Prepaid Lunch	Payroll	Totals
	Acquisition	Petty Cash Fund	Trust	Fund	Clearing	
Cash and investments - beginning	\$ (1,325)	\$ 50	\$ 6,553	\$ 13,951	\$ 59,909	\$ 7,547,032
Receipts:						
Local sources	-	-	-	-	-	12,970,203
Intermediate sources	-	-	-	-	-	82
State sources	-	-	-	-	-	18,248,551
Federal sources	10,113	-	-	-	-	3,416,239
Temporary loans	-	-	-	-	-	4,455,959
Other receipts	-	-	-	40,129	5,409,165	5,649,383
Total receipts	10,113	-	-	40,129	5,409,165	44,740,417
Disbursements:						
Instruction	-	-	-	-	-	13,398,713
Support services	15,650	-	-	-	-	11,015,191
Noninstructional services	-	-	-	-	-	2,508,450
Facilities acquisition and construction	-	-	-	-	-	3,012,215
Debt services	-	-	-	-	-	7,143,014
Nonprogrammed charges	-	-	-	39,673	5,446,326	7,828,521
Total disbursements	15,650	-	-	39,673	5,446,326	44,906,104
Excess (deficiency) of receipts over disbursements	(5,537)	-	-	456	(37,161)	(165,687)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	6,035,080
Transfers out	-	-	-	-	-	(6,035,080)
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,537)	-	-	456	(37,161)	(165,687)
Cash and investments - ending	\$ (6,862)	\$ 50	\$ 6,553	\$ 14,407	\$ 22,748	\$ 7,381,345

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/Severance Bond Debt Service	Referendum Debt Exempt Capital	Operations
Cash and investments - beginning	\$ -	\$ 1,443,769	\$ -	\$ 959,874	\$ 192,264	\$ 1,098,353	\$ 1,434,116
Receipts:							
Local sources	-	5,476	-	2,525,635	428,701	2,309,157	1,890,047
Intermediate sources	-	158	-	-	-	-	-
State sources	-	17,886,573	-	-	-	-	-
Federal sources	-	124,437	-	-	-	-	-
Temporary loans	-	-	-	1,209,636	103,889	659,431	860,213
Other receipts	-	4,884	-	-	-	-	36,187
Total receipts	-	18,021,528	-	3,735,271	532,590	2,968,588	2,786,447
Disbursements:							
Instruction	-	10,722,658	-	-	-	-	-
Support services	-	2,989,752	-	-	-	-	5,300,929
Noninstructional services	-	423,031	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	9,565
Debt services	-	-	-	3,666,663	524,545	2,649,851	605,452
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	14,135,441	-	3,666,663	524,545	2,649,851	5,915,946
Excess (deficiency) of receipts over disbursements	-	3,886,087	-	68,608	8,045	318,737	(3,129,499)
Other financing sources (uses):							
Transfers in	-	-	-	26,507	-	-	3,931,117
Transfers out	-	(3,957,550)	-	-	-	-	(491,137)
Total other financing sources (uses)	-	(3,957,550)	-	26,507	-	-	3,439,980
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(71,463)	-	95,115	8,045	318,737	310,481
Cash and investments - ending	\$ -	\$ 1,372,306	\$ -	\$ 1,054,989	\$ 200,309	\$ 1,417,090	\$ 1,744,597

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/Severance Bond	Construction	School Lunch
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 392,538	\$ 168,132	\$ (203,188)	\$ 486,086
Receipts:							
Local sources	-	-	-	-	-	-	306,057
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	608,228
Temporary loans	-	-	-	-	-	3,252,057	-
Other receipts	-	-	-	-	-	916,368	736,393
Total receipts	-	-	-	-	-	4,168,425	1,650,678
Disbursements:							
Instruction	-	-	-	-	16,385	-	-
Support services	-	-	-	-	39,188	-	3,213
Noninstructional services	-	-	-	-	-	-	1,531,767
Facilities acquisition and construction	-	-	-	-	-	3,912,311	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	55,573	3,912,311	1,534,980
Excess (deficiency) of receipts over disbursements	-	-	-	-	(55,573)	256,114	115,698
Other financing sources (uses):							
Transfers in	-	-	-	491,137	-	-	-
Transfers out	-	-	-	(26,507)	-	-	-
Total other financing sources (uses)	-	-	-	464,630	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	464,630	(55,573)	256,114	115,698
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 857,168	\$ 112,559	\$ 52,926	\$ 601,784

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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 For the Year Ended June 30, 2020

	Curricular Materials Rental	Self-Insurance	Joint Operations - Special Education Cooperative	West Central Special Services	Life Skills Co-Op	Emotional Program	Joint Operations - Area Vocational Education
Cash and investments - beginning	\$ 223,635	\$ 21,893	\$ 84,135	\$ 340,854	\$ 22,287	\$ (9,973)	\$ 71,368
Receipts:							
Local sources	121,596	2,400,720	366,035	945,221	487,453	100,882	92,732
Intermediate sources	-	-	-	-	-	-	-
State sources	126,175	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	150	-	2,586	9,973	-	-	966
Total receipts	247,921	2,400,720	368,621	955,194	487,453	100,882	93,698
Disbursements:							
Instruction	-	-	175,885	-	491,308	102,599	96,757
Support services	186,921	-	257,985	1,044,429	19,314	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,423,412	-	-	-	-	-
Total disbursements	186,921	2,423,412	433,870	1,044,429	510,622	102,599	96,757
Excess (deficiency) of receipts over disbursements	61,000	(22,692)	(65,249)	(89,235)	(23,169)	(1,717)	(3,059)
Other financing sources (uses):							
Transfers in	-	-	2,586	9,665	-	-	966
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	2,586	9,665	-	-	966
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	61,000	(22,692)	(62,663)	(79,570)	(23,169)	(1,717)	(2,093)
Cash and investments - ending	\$ 284,635	\$ (799)	\$ 21,472	\$ 261,284	\$ (882)	\$ (11,690)	\$ 69,275

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	West Central Vocation Administration	Hvac	Cisco Networking Academy Program	Health Careers	Pre School Careers	Nursing Careers	COVID Expenses
Cash and investments - beginning	\$ 9,418	\$ 16,495	\$ -	\$ 21,827	\$ 4,850	\$ 15,717	\$ -
Receipts:							
Local sources	105,271	80,649	-	62,998	50,262	70,485	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	958	-	-	-	-	-	-
Total receipts	106,229	80,649	-	62,998	50,262	70,485	-
Disbursements:							
Instruction	104,175	78,290	-	70,448	69,111	66,328	-
Support services	-	-	-	-	-	-	6,540
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	104,175	78,290	-	70,448	69,111	66,328	6,540
Excess (deficiency) of receipts over disbursements	2,054	2,359	-	(7,450)	(18,849)	4,157	(6,540)
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	2,054	2,359	-	(7,450)	(18,849)	4,157	(6,540)
Cash and investments - ending	\$ 11,472	\$ 18,854	\$ -	\$ 14,377	\$ (13,999)	\$ 19,874	\$ (6,540)

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	School Library	Robert Remedial	Local Sources	Family Literacy	Fuel Up To Play 60 Hoover	Ora Hudson Trust	Montgomery Co Ed Grants
Cash and investments - beginning	\$ -	\$ 14,372	\$ 12,764	\$ 28,344	\$ 5,823	\$ 2,928	\$ 24,354
Receipts:							
Local sources	-	-	1,336	8,032	-	-	12,594
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	11,272	4,500	17,987	-	-	925	13,066
Total receipts	11,272	4,500	19,323	8,032	-	925	25,660
Disbursements:							
Instruction	-	-	1,838	-	-	-	15,608
Support services	6,799	-	200	-	-	-	-
Noninstructional services	-	-	23,154	16,671	-	-	3,578
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	6,799	-	25,192	16,671	-	-	19,186
Excess (deficiency) of receipts over disbursements	4,473	4,500	(5,869)	(8,639)	-	925	6,474
Other financing sources (uses):							
Transfers in	-	-	73	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	73	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,473	4,500	(5,796)	(8,639)	-	925	6,474
Cash and investments - ending	\$ 4,473	\$ 18,872	\$ 6,968	\$ 19,705	\$ 5,823	\$ 3,853	\$ 30,828

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Steele Fund	Fuel Up To Play 60 Nicholson	West Central Autism	Muffy Pre School	Athenas	Fuel Up To Play 60 Cms	Key Fobs
Cash and investments - beginning	\$ 996	\$ 87	\$ (1,311)	\$ 13,506	\$ 1,516	\$ 3,447	\$ 218
Receipts:							
Local sources	-	-	-	4,000	5,034	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	1,100	750	893	7,500	220	-	40
Total receipts	1,100	750	893	11,500	5,254	-	40
Disbursements:							
Instruction	-	-	-	20	-	-	-
Support services	-	-	-	-	455	-	-
Noninstructional services	-	-	2,100	16,671	2,756	-	258
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	2,100	16,691	3,211	-	258
Excess (deficiency) of receipts over disbursements	1,100	750	(1,207)	(5,191)	2,043	-	(218)
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	1,100	750	(1,207)	(5,191)	2,043	-	(218)
Cash and investments - ending	\$ 2,096	\$ 837	\$ (2,518)	\$ 8,315	\$ 3,559	\$ 3,447	\$ -

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
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	Preschool Tuition	North Central Mental Health	Lily Counseling Grant	Race For Education Hoover	Jail Program	Local Adult, Alternative, and Continuing Education	Ged
Cash and investments - beginning	\$ -	\$ 11,986	\$ 161,243	\$ -	\$ 4,597	\$ 31,383	\$ (89)
Receipts:							
Local sources	465	-	-	2,031	-	9,380	4,208
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	4,040	64,660	-	-	-	27,599	-
Total receipts	4,505	64,660	-	2,031	-	36,979	4,208
Disbursements:							
Instruction	-	-	-	-	4,597	28,172	4,215
Support services	-	63,895	89,471	-	-	-	-
Noninstructional services	2,127	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	2,127	63,895	89,471	-	4,597	28,172	4,215
Excess (deficiency) of receipts over disbursements	2,378	765	(89,471)	2,031	(4,597)	8,807	(7)
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	2,378	765	(89,471)	2,031	(4,597)	8,807	(7)
Cash and investments - ending	\$ 2,378	\$ 12,751	\$ 71,772	\$ 2,031	\$ -	\$ 40,190	\$ (96)

CRAWFORDSVILLE 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

	Extra-Curricular Activities	Aquatics	Tri-Vo Repair	Discovery Club Hoover	Discovery Club Hose	Discovery Club Nicholson	Dairy Grant
Cash and investments - beginning	\$ (4,601)	\$ 47,167	\$ 4,864	\$ 22,139	\$ 42,705	\$ 26,661	\$ -
Receipts:							
Local sources	19,137	136,550	2,486	4,650	5,700	5,950	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	3,438	-	-	-	-	-	-
Total receipts	22,575	136,550	2,486	4,650	5,700	5,950	-
Disbursements:							
Instruction	-	-	3,680	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	18,031	142,404	-	6,558	6,920	7,625	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	18,031	142,404	3,680	6,558	6,920	7,625	-
Excess (deficiency) of receipts over disbursements	4,544	(5,854)	(1,194)	(1,908)	(1,220)	(1,675)	-
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	4,544	(5,854)	(1,194)	(1,908)	(1,220)	(1,675)	-
Cash and investments - ending	\$ (57)	\$ 41,313	\$ 3,670	\$ 20,231	\$ 41,485	\$ 24,986	\$ -

CRAWFORDSVILLE 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

	21St Century	Formative Assessment	Special Education Excess Costs	Instruction Support	Computer Consortium/Ed Tech Advance	Medicaid Reimbursement	Secured Schools Safety Grant
Cash and investments - beginning	\$ 73	\$ -	\$ -	\$ 5,077	\$ (22,364)	\$ 121,567	\$ 24,478
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	222,201	-	557,903	196,513	26,523
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	222,201	-	557,903	196,513	26,523
Disbursements:							
Instruction	-	-	223,498	5,077	-	-	-
Support services	-	5,194	-	-	586,798	128,318	34,578
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	5,194	223,498	5,077	586,798	128,318	34,578
Excess (deficiency) of receipts over disbursements	-	(5,194)	(1,297)	(5,077)	(28,895)	68,195	(8,055)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	(73)	-	-	-	-	-	-
Total other financing sources (uses)	(73)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(73)	(5,194)	(1,297)	(5,077)	(28,895)	68,195	(8,055)
Cash and investments - ending	\$ -	\$ (5,194)	\$ (1,297)	\$ -	\$ (51,259)	\$ 189,762	\$ 16,423

CRAWFORDSVILLE 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

	Alternative Education Grant	Recreational Activities	Non-English Speaking Programs	School Technology	Teacher Appreciation Grant	High Ability Students	Food Service Grants
Cash and investments - beginning	\$ (19,836)	\$ 11,024	\$ 14,132	\$ 35,978	\$ 14,585	\$ -	\$ 4,450
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	162,731	10,742	79,507	7,388	-	36,168	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	69,358	-	-	-
Total receipts	162,731	10,742	79,507	76,746	-	36,168	-
Disbursements:							
Instruction	140,696	11,025	80,321	-	12,102	27,578	-
Support services	-	-	-	64,487	-	-	-
Noninstructional services	-	-	35	-	-	-	4,450
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	140,696	11,025	80,356	64,487	12,102	27,578	4,450
Excess (deficiency) of receipts over disbursements	22,035	(283)	(849)	12,259	(12,102)	8,590	(4,450)
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	22,035	(283)	(849)	12,259	(12,102)	8,590	(4,450)
Cash and investments - ending	\$ 2,199	\$ 10,741	\$ 13,283	\$ 48,237	\$ 2,483	\$ 8,590	\$ -

CRAWFORDSVILLE 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

	Teacher Leaders Bootcamp	Title I FY 18/19	Title I FY 19/20	Homeless Assistance Grants	IDEA	Preschool Handicap	Student Support, Title IV
Cash and investments - beginning	\$ -	\$ (918)	\$ (37,638)	\$ (2,680)	\$ (2,521)	\$ -	\$ (3,025)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	199,337	113,668	8,807	632,277	22,800	15,870
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	257,479	-	19,183	-	-	16,392
<b>Total receipts</b>	<b>-</b>	<b>456,816</b>	<b>113,668</b>	<b>27,990</b>	<b>632,277</b>	<b>22,800</b>	<b>32,262</b>
Disbursements:							
Instruction	-	510,254	61,660	3,105	636,169	22,800	25,656
Support services	2,622	(385)	12,620	-	-	-	-
Noninstructional services	-	3,248	1,750	25,009	-	-	9,548
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,622</b>	<b>513,117</b>	<b>76,030</b>	<b>28,114</b>	<b>636,169</b>	<b>22,800</b>	<b>35,204</b>
Excess (deficiency) of receipts over disbursements	(2,622)	(56,301)	37,638	(124)	(3,892)	-	(2,942)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,622)	(56,301)	37,638	(124)	(3,892)	-	(2,942)
Cash and investments - ending	\$ (2,622)	\$ (57,219)	\$ -	\$ (2,804)	\$ (6,413)	\$ -	\$ (5,967)

CRAWFORDSVILLE 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

	Vocational Ed. Grant 2004-2005	Vocational Ed. Grant 2005-2006	IDOE CTE Summer Expansion	Manufacturing Career Pathway	Environmental Benefits Grants	Title II, Part A, Supporting Effective Instruction	Rural Schools and Low Income Program
Cash and investments - beginning	\$ (6,760)	\$ -	\$ -	\$ -	\$ (21,296)	\$ (19,233)	\$ (193)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	69,766	22,683	-	-	-	-
Federal sources	6,602	6,455	-	19,166	109,609	51,619	17,078
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	(19,166)	96,236	34,956	20,813
<b>Total receipts</b>	<b>6,602</b>	<b>76,221</b>	<b>22,683</b>	<b>-</b>	<b>205,845</b>	<b>86,575</b>	<b>37,891</b>
Disbursements:							
Instruction	(158)	100,650	24,548	-	-	-	43,374
Support services	-	-	-	-	17,790	76,143	-
Noninstructional services	-	-	-	-	176,597	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	5,480	958	-	-	-	-
<b>Total disbursements</b>	<b>(158)</b>	<b>106,130</b>	<b>25,506</b>	<b>-</b>	<b>194,387</b>	<b>76,143</b>	<b>43,374</b>
Excess (deficiency) of receipts over disbursements	6,760	(29,909)	(2,823)	-	11,458	10,432	(5,483)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,760	(29,909)	(2,823)	-	11,458	10,432	(5,483)
Cash and investments - ending	\$ -	\$ (29,909)	\$ (2,823)	\$ -	\$ (9,838)	\$ (8,801)	\$ (5,676)

CRAWFORDSVILLE 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, English Language Acquisition	Petty Cash Fund	Burgess Trust	Prepaid Lunch Fund	Payroll Clearing	Totals
Cash and investments - beginning	\$ (6,862)	\$ 50	\$ 6,553	\$ 14,407	\$ 22,748	\$ 7,381,345
Receipts:						
Local sources	-	-	-	-	-	12,570,930
Intermediate sources	-	-	-	-	-	158
State sources	-	-	-	-	-	19,404,873
Federal sources	17,726	-	-	-	-	1,953,679
Temporary loans	-	-	-	-	-	6,085,226
Other receipts	11,040	-	-	38,367	5,399,556	7,810,669
Total receipts	28,766	-	-	38,367	5,399,556	47,825,535
Disbursements:						
Instruction	-	-	-	-	-	13,980,429
Support services	24,710	-	-	-	-	10,961,966
Noninstructional services	-	-	-	-	-	2,424,288
Facilities acquisition and construction	-	-	-	-	-	3,921,876
Debt services	-	-	-	-	-	7,446,511
Nonprogrammed charges	-	-	-	27,100	5,391,024	7,847,974
Total disbursements	24,710	-	-	27,100	5,391,024	46,583,044
Excess (deficiency) of receipts over disbursements	4,056	-	-	11,267	8,532	1,242,491
Other financing sources (uses):						
Transfers in	-	-	-	-	-	4,462,051
Transfers out	-	-	-	-	-	(4,475,267)
Total other financing sources (uses)	-	-	-	-	-	(13,216)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,056	-	-	11,267	8,532	1,229,275
Cash and investments - ending	\$ (2,806)	\$ 50	\$ 6,553	\$ 25,674	\$ 31,281	\$ 8,610,620

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CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 173,424</u>	<u>\$ 1,835,427</u>

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crawfordsville Elementary School Building Corp	Remodel 2016	\$ 774,603	7/15/2017	1/15/2028
Crawfordsville School Building Corporation	Geo THerma	162,629	7/1/2011	1/1/2025
Crawfordsville Tuttle School Building Corp	Middle School	2,921,605	1/15/2014	1/15/2033
Cross Roads Bank	Bus Lease #2	16,277	4/1/2016	3/1/2021
Cross Roads Bank	Bus Lease #3	23,167	3/1/2017	2/1/2022
Cross Roads Bus	Bus Lease #4	25,502	9/1/2017	8/1/2022
PNC	Bus Lease	41,942	5/26/2016	4/26/2021
Wayne Bank	Bus Lease	<u>26,417</u>	10/19/2018	9/19/2023
Total governmental activities		<u>3,992,142</u>		
Total of annual lease payments		<u>\$ 3,992,142</u>		

Description of Debt	Type	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds		Pension	\$ 1,815,000	\$ 421,466
Tax anticipation warrants		Temporary Loan	2,523,528	2,563,411
Notes and loans payable		Common School Loan A0138	228,307	24,980
Notes and loans payable		Common School Loan A0612	338,504	38,364
Notes and loans payable		Common School Loan A0622	1,165,134	116,513
Notes and loans payable		Common School Loan A1811	-	-
Notes and loans payable		Common School Loan A0592	821,285	106,767
Notes and loans payable		Common School Loan A0618	1,137,955	118,201
Notes and loans payable		Common School Loan A0624	235,107	22,335
Notes and loans payable		Common School Loan A0806	1,337,910	121,441
Notes and loans payable		Common School Loan A1755	-	-
Notes and loans payable		Common School Loan A1885	21,730	21,839
Notes and loans payable		Common School Loan A1919	63,506	42,867
Notes and loans payable		Common School Loan A2842	86,480	43,997
Notes and loans payable		Common School Loan A2902	116,665	47,716
Notes and loans payable		Common School Loan A2935	164,504	48,529
Notes and loans payable		Common School Loan B0038	199,799	46,287
Notes and loans payable		Common School Loan B0096	202,633	54,148
Notes and loans payable		Common School Loan BOO2	<u>141,958</u>	<u>41,878</u>
Total governmental activities			<u>10,600,005</u>	<u>3,880,739</u>
Totals			<u>\$ 10,600,005</u>	<u>\$ 3,880,739</u>

CRAWFORDSVILLE 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:	
Buildings	\$ 95,773,543
Machinery, equipment, and vehicles	9,362,052
Construction in progress	2,800,000
Books and other	<u>230,282</u>
Total governmental activities	<u>108,165,877</u>
Total capital assets	<u><u>\$ 108,165,877</u></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/>.