

CLIENT NAME: DAMON RUN CONSERVANCY DISTRICT

SIMPLIFIED CASH JOURNAL  
RECEIPTS, DISBURSEMENTS, AND FUND BALANCES

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

DATE	NAME	EXPLANATION	WARRANT NO. OR RECEIPT FOLIO	Receipt/Disbursement	ACCOUNT	DEBT SERVICE ACCOUNT			BOND RESERVE FUND/EDWARD JONES		
						RECEIPTS	DISBURSEMENTS	BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
						\$ 9,972,004.76	\$ 10,090,672.17	\$ 16,654.80	\$ 2,124,814.73	\$ 3,622,260.86	\$ (0.00)
1	January 1, 2019	Beginning Balance						\$ 135,322.21			\$ 1,497,446.13
2	January 1, 2019	Adjust to Correct 2018 ending balance						\$ 135,322.21		155,041.04	\$ 1,342,405.09
3	January 22, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	1,828.13		\$ 1,344,233.22
4	January 22, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	8.61		\$ 1,344,241.83
5	February 1, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	1,406.25		\$ 1,345,648.08
6	February 19, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	2,343.75		\$ 1,347,991.83
7	February 28, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	128.61		\$ 1,348,120.44
8	March 29, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	333.84		\$ 1,348,454.28
9	April 2, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	1,250.00		\$ 1,349,704.28
10	May 2, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	5.70		\$ 1,349,709.98
11	May 2, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	1,375.00		\$ 1,351,084.98
12	May 31, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 135,322.21	7.89		\$ 1,351,092.87
13	June 7, 2019	Porter County Treasurer	2218	Receipt	CUSTOMER REVENUES	483,747.28		\$ 619,069.49			\$ 1,351,092.87
14	June 7, 2019	Porter County Treasurer	2219	Receipt	CUSTOMER REVENUES	12,009.15		\$ 631,078.64			\$ 1,351,092.87
15	June 21, 2019	Damon Run Conservancy District	1101	Disbursement	MISCELLANEOUS EXPENSE		12,009.15	\$ 619,069.49			\$ 1,351,092.87
16	June 25, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 619,069.49	1,687.50		\$ 1,352,780.37
17	June 26, 2019	Damon Run Conservancy District		Receipt	OTHER REVENUES	100,000.00		\$ 719,069.49			\$ 1,352,780.37
18	June 26, 2019	First Financial Bank Wealth Management	1102	Disbursement	INTEREST EXPENSE		324,720.63	\$ 394,348.86			\$ 1,352,780.37
19	June 26, 2019	First Financial Bank Wealth Management	1102	Disbursement	PRINCIPAL PAID ON BONDS		325,000.00	\$ 69,348.86			\$ 1,352,780.37
20	June 28, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 69,348.86	8.16		\$ 1,352,788.53
21	July 22, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 69,348.86	1,828.13		\$ 1,354,616.66
22	August 1, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 69,348.86	1,406.25		\$ 1,356,022.91
23	August 12, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 69,348.86	2,868.75		\$ 1,358,891.66
24	August 19, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 69,348.86	1,581.25		\$ 1,360,472.91
25	October 2, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 69,348.86	1,250.00		\$ 1,361,722.91
26	October 31, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 69,348.86	198.61		\$ 1,361,921.52
27	November 4, 2019	Edward Jones		Receipt	INTEREST INCOME			\$ 69,348.86	1,375.00		\$ 1,363,296.52
28	December 9, 2019	Porter County Treasurer		Receipt	CUSTOMER REVENUES	461,668.85		\$ 531,017.71			\$ 1,363,296.52
29	December 9, 2019	Porter County Treasurer		Receipt	CUSTOMER REVENUES	699.74		\$ 531,717.45			\$ 1,363,296.52
30	December 10, 2019	Bond Proceeds		Receipt	BOND PROCEEDS	4,265,000.00		\$ 4,796,717.45			\$ 1,363,296.52
31	December 10, 2019	Payment from Valparaiso		Receipt	OTHER REVENUES	4,648,711.00		\$ 9,445,428.45			\$ 1,363,296.52
32	December 10, 2019	BOKF, NA		Disbursement	BOND PAYOFF		8,828,669.30	\$ 616,759.15			\$ 1,363,296.52
33	December 10, 2019	BOKF, NA		Disbursement	BOND PAYOFF			\$ 616,759.15		1,364,633.87	(1,337.35)
34	December 10, 2019	Baker Tilly		Disbursement	COST OF ISSUANCE		71,640.56	\$ 545,118.59			(1,337.35)
35	December 10, 2019	Bose McKinney & Evans		Disbursement	COST OF ISSUANCE		50,000.00	\$ 495,118.59			(1,337.35)
36	December 10, 2019	Ferngren Law Offices		Disbursement	COST OF ISSUANCE		20,000.00	\$ 475,118.59			(1,337.35)
37	December 10, 2019	Robert W Baird		Disbursement	COST OF ISSUANCE		12,500.00	\$ 462,618.59			(1,337.35)
38	December 10, 2019	BOKF, NA		Disbursement	COST OF ISSUANCE		200.00	\$ 462,418.59			(1,337.35)
39	December 10, 2019	Damon Run Conservancy District	1103	Disbursement	MISCELLANEOUS EXPENSE		699.74	\$ 461,718.85			(1,337.35)
40	December 18, 2019	BOKF, NA	1104	Disbursement	INTEREST EXPENSE		5232.79	\$ 456,486.06			(1,337.35)
41	December 18, 2019	BOKF, NA	1104	Disbursement	PRINCIPAL PAID ON BONDS		440,000.00	\$ 16,486.06			(1,337.35)
42	December 20, 2019	Edward Jones		Disbursement	TRANSFER OUT			\$ 16,486.06		168.74	(1,506.09)
43	December 20, 2019	Edward Jones		Receipt	TRANSFER IN	168.74		\$ 16,654.80			(1,506.09)
44	December 31, 2019	BT Adjustment	(1)	Disbursement				\$ 16,654.80		1,585.39	(3,091.48)
45	December 31, 2019	BT Adjustment	(1)	Receipt				\$ 16,654.80	1,585.39		(1,506.09)
46	December 31, 2019	BT Adjustment	(2)	Receipt				\$ 16,654.80			79.30
47	December 31, 2019	BT Adjustment	(3)	Receipt				\$ 16,654.80	394.38		473.68
48	December 31, 2019	BT Adjustment	(3)	Disbursement				\$ 16,654.80		394.38	79.30
49	December 31, 2019	BT Adjustment	(3)	Disbursement				\$ 16,654.80		394.38	(315.08)
50	December 31, 2019	BT Adjustment	(4)	Receipt				\$ 16,654.80	41.04		(274.04)
51	December 31, 2019	BT Adjustment	(5)	Receipt				\$ 16,654.80	89.94		(184.10)
52	December 31, 2019	BT Adjustment	(5)	Disbursement				\$ 16,654.80		89.94	(274.04)
53	December 31, 2019	BT Adjustment	(5)	Disbursement				\$ 16,654.80		89.94	(363.98)
54	December 31, 2019	BT Adjustment	(6)	Receipt				\$ 16,654.80	207.91		(156.07)
55	December 31, 2019	BT Adjustment	(7)	Receipt				\$ 16,654.80	250,041.04		249,884.97
56	December 31, 2019	BT Adjustment	(7)	Disbursement	Investments			\$ 16,654.80		250,041.04	(156.07)
57	December 31, 2019	BT Adjustment	(7)	Disbursement				\$ 16,654.80		41.04	(197.11)
58	December 31, 2019	BT Adjustment	(8)	Disbursement				\$ 16,654.80		270,416.43	(270,613.54)
59	December 31, 2019	BT Adjustment	(8)	Receipt	Investments			\$ 16,654.80	270,416.43		(197.11)
60	December 31, 2019	BT Adjustment	(9)	Receipt				\$ 16,654.80	224,394.64		224,197.53

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							RECEIPTS	DISBURSEMENTS	BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
							\$ 9,972,004.76	\$ 10,090,672.17	\$ 16,654.80	\$ 2,124,814.73	\$ 3,622,260.86	\$ (0.00)
61	December 31, 2019	BT Adjustment	To record the sale of investment in August 2019	(9)	Disbursement	Investments			\$ 16,654.80		224,394.64	(197.11)
62	December 31, 2019	BT Adjustment	To record a gain on sale of investment in August 2019	(9)	Receipt				\$ 16,654.80	605.36		408.25
63	December 31, 2019	BT Adjustment	To record a sale of investment in October 2019	(10)	Receipt				\$ 16,654.80	200,210.91		200,619.16
64	December 31, 2019	BT Adjustment	To record a sale of investment in October 2019	(10)	Disbursement	Investments			\$ 16,654.80		200,210.91	408.25
65	December 31, 2019	BT Adjustment	To record a loss on sale of investments in October 2019	(10)	Disbursement				\$ 16,654.80		210.91	197.34
66	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 1/21/20)	(11)	Receipt				\$ 16,654.80	227,020.70		227,218.04
67	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 1/21/20)	(11)	Disbursement	Investments			\$ 16,654.80		227,020.70	197.34
68	December 31, 2019	BT Adjustment	To record a loss on sale of investments in November 2019	(11)	Disbursement				\$ 16,654.80		1,004.22	(806.88)
69	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 5/1/2020)	(12)	Receipt				\$ 16,654.80	199,611.24		198,804.36
70	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 5/1/2020)	(12)	Disbursement	Investments			\$ 16,654.80		199,611.24	(806.88)
71	December 31, 2019	BT Adjustment	To record a loss on sale of investments in November 2019	(12)	Disbursement				\$ 16,654.80		45.12	(852.00)
72	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 6/22/2020)	(13)	Receipt				\$ 16,654.80	224,863.58		224,011.58
73	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 6/22/2020)	(13)	Disbursement	Investments			\$ 16,654.80		224,863.58	(852.00)
74	December 31, 2019	BT Adjustment	To record a gain on sale of investment in November 2019	(13)	Receipt				\$ 16,654.80	977.42		125.42
75	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 2/11/2020)	(14)	Receipt				\$ 16,654.80	270,416.43		270,541.85
76	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 2/11/2020)	(14)	Disbursement	Investments			\$ 16,654.80		270,416.43	125.42
77	December 31, 2019	BT Adjustment	To record a gain on sale of investment in November 2019	(14)	Receipt				\$ 16,654.80	1,100.24		1,225.66
78	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 2/18/21)	(15)	Receipt				\$ 16,654.80	230,361.26		231,586.92
79	December 31, 2019	BT Adjustment	To record a sale of investment in November 2019 (originally due 2/18/21)	(15)	Disbursement	Investments			\$ 16,654.80		230,361.26	1,225.66
80	December 31, 2019	BT Adjustment	To record a loss on sale of investments in November 2019	(15)	Disbursement				\$ 16,654.80		1,200.66	25.00
81	December 31, 2019	BT Adjustment	To record wiring fees charged by Edward Jones	(16)	Disbursement				\$ 16,654.80		25.00	(0.00)