

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

**Paul D. Joyce, CPA  
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT  
OF  
CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
JOHNSON COUNTY, INDIANA  
July 1, 2022 to June 30, 2024



**FILED**

03/12/2025



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Finance and Budget	Austin Fruits	07-01-22 to 06-30-25
Superintendent of Schools	Dr. Patrick Spray Dr. Timothy Edsell	07-01-22 to 06-30-23 07-01-23 to 06-30-25
President of the School Board	Butch Zike David Thompson Kim Crawford	07-01-22 to 12-31-22 01-01-23 to 12-31-23 01-01-24 to 06-30-25



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# INDIANA STATE BOARD OF ACCOUNTS

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statement

#### ***Adverse and Unmodified Opinions***

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, 2022 to June 30, 2024, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation for the period of July 1, 2022 to June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, for the period of July 1, 2022 to June 30, 2024, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the School Corporation, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

*Matter Giving Rise to 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.

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.


***Other Information***

Management is responsible for the other information included in the Annual Financial Report. The other information comprises 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, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2025, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

  
Beth Kelley, CPA, CFE  
Deputy State Examiner

February 26, 2025



## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: [IDOE Finance Dashboard](#). 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 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  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and	Receipts	Disbursements	Other	Cash and	Receipts	Disbursements	Other	Cash and
	Investments			Financing	Investments			Financing	Investments
	07-01-22			Sources (Uses)	06-30-23			Sources (Uses)	06-30-24
Education	\$ 7,333,061	\$ 52,847,678	\$ 45,678,367	\$ (7,639,380)	\$ 6,862,992	\$ 56,687,591	\$ 49,313,815	\$ (7,658,708)	\$ 6,578,060
Operating Referendum Tax Levy	1,725,169	2,445,876	2,508,748	-	1,662,297	2,794,339	2,291,809	-	2,164,827
Debt Service	4,570,920	24,614,343	22,064,974	(1,375,115)	5,745,174	27,290,272	24,840,097	(1,316,132)	6,879,217
Operations	16,518,490	8,716,651	16,086,457	9,170,045	18,318,729	10,545,352	16,487,981	8,951,788	21,327,888
Local Rainy Day	7,555,984	-	-	-	7,555,984	-	-	-	7,555,984
Construction	4,676,673	3,158,836	6,590,951	32,906,446	34,151,004	936,569	19,560,768	-	15,526,805
2023 GO Bonds	-	1,287	107	-	1,180	-	-	-	1,180
School Lunch	1,921,217	5,213,209	4,058,439	123,519	3,199,506	4,033,599	4,389,222	339,072	3,182,955
Curricular Materials Rental	(413,047)	1,064,946	3,128,672	(67,226)	(2,543,999)	1,130,676	(133,694)	172,003	(1,107,626)
Self-Insurance	4,715,843	7,437,840	7,406,978	-	4,746,705	7,713,628	8,185,150	-	4,275,183
Other Local S (Preschool Registration)	5,967	5,500	6,684	-	4,783	27,405	5,909	-	26,279
ECA Transfers	49,735	24,729	23,846	-	50,618	14,754	9,902	-	55,470
Vape Deferral Program	-	-	-	-	-	625	50	-	575
Educational License Plates	14,254	206	4,078	-	10,382	319	1,185	-	9,516
Johnson Co Comm Found Grant	200	-	-	-	200	-	-	-	200
Donation	26,878	13,918	3,412	-	37,384	21,530	14,720	-	44,194
Palmore Donation	1	-	-	-	1	-	-	-	1
Student On-Line Software	516	-	-	-	516	-	-	-	516
Future Problem Solvers	206	-	-	-	206	-	-	-	206
REMC-CES Outdoor Science Lab	498	-	-	-	498	-	-	-	498
Wal-Mart-WCHS Rhythm Masters	352	-	-	-	352	-	-	-	352
Educ In Drugs Narcotics Alcohol	250	300	246	-	304	3,238	-	-	3,542
Lowe's Toolbox For Educ Grant	128	-	-	-	128	-	-	-	128
Hospital Donations	42,649	25,000	12,783	-	54,866	25,000	49,327	-	30,539
CPI-Well Fargo Donation	360	-	-	-	360	-	-	-	360
Donation-WCHS Athletics	13,409	-	-	-	13,409	-	-	-	13,409
Warrior Santa W/A Cause	845	-	-	-	845	-	-	-	845
Literacy Summit	5,372	-	-	-	5,372	-	325	-	5,047
Sertoma Club-Grwd Grant	17	-	-	-	17	-	-	-	17
Transportation Kids Program	950	-	-	-	950	-	-	-	950
Endress+Hauser Donation	3,438	-	-	-	3,438	-	-	-	3,438
Robotic Club	16,504	10,000	4,713	-	21,791	-	9,000	(12,791)	-
Foster Families	29,634	11,243	10,070	-	30,807	6,500	2,962	-	34,345
Target Grant-SWP/BES 2001	350	-	-	-	350	-	-	-	350
CPA AT&T Grant-Tech Lab	1,265	-	-	-	1,265	-	-	-	1,265
Dow Greenhouse Grant	3,334	-	-	-	3,334	-	-	-	3,334
Harvest Bible Chapel-CPMS	1,790	-	1,790	-	-	-	(1)	-	1
Book Fair	(1,222)	-	(1,222)	-	-	-	-	-	-
Bailey And Wood Donation	-	50,000	41,351	-	8,649	50,001	50,450	-	8,200

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, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Engineering The Future Duke Grant	2,565	-	2,565	-	-	-	-	-	-
Grants-Misc-Pass Through	21,488	23,159	22,452	-	22,195	74,791	61,956	12,791	47,821
City Of Greenwood Security S	-	165,348	125,944	-	39,404	165,348	69,175	-	135,577
Simon Youth Foundation - CPA	3,622	5,000	7,747	-	875	5,000	5,802	-	73
Chromebook Insurance	32,023	70,071	145,541	-	(43,447)	94,299	79,480	-	(28,628)
CPR Classes	1,383	-	-	-	1,383	-	-	-	1,383
Athletic Ticket Purchases - WCHS	234	-	-	-	234	-	-	-	234
Formative Assessment	49,812	79,350	120,447	-	8,715	90,060	90,758	-	8,017
Special Education Excess Costs	5,250	165,582	156,292	-	14,540	208,246	222,787	-	(1)
Early Literacy Achievement Grant 2023	-	-	-	-	-	38,561	38,577	-	(16)
Drug-Free Johnson County	77	-	-	-	77	-	-	-	77
Medicaid Reimbursement	1,073,171	436,169	512,419	(99,043)	897,878	524,183	607,024	(178,652)	636,385
Secured Schools Safety Grant	(35,339)	49,899	42,340	-	(27,780)	119,521	118,627	-	(26,886)
K-12 Robotics Competition Grant	-	-	-	-	-	37,920	44,375	-	(6,455)
Alternative Education Grant	33,750	41,250	75,000	-	-	30,101	30,101	-	-
Safe Haven 22-23	-	-	18,919	-	(18,919)	10,136	(8,783)	-	-
Early Intervention 20-21	1,035	-	-	-	1,035	-	-	-	1,035
Early Intervention 22-23	-	18,894	19,868	-	(974)	-	1,491	-	(2,465)
NESP 21-22	38,733	-	38,733	-	-	-	-	-	-
NESP 2022-2023	-	198,673	172,283	-	26,390	-	26,429	-	(39)
School Technology-Connectivity	27,536	9,720	-	-	37,256	-	-	-	37,256
NESP 2020-2021	1,000	-	-	-	1,000	-	-	-	1,000
Career And Technical Performance Grant	29,688	-	-	-	29,688	1,153	-	-	30,841
Teacher Appreciation Grant	103	254,249	256,351	-	(1,999)	256,228	251,908	-	2,321
Science Of Reading FY23	-	-	-	-	-	107,543	113,931	-	(6,388)
High Ability Students	20,887	50,819	63,774	-	7,932	73,146	84,258	-	(3,180)
State Connectivity Grant	71,242	-	-	-	71,242	-	-	-	71,242
Project Lead The Way	3,900	-	-	-	3,900	-	-	-	3,900
Build Learn Grow Stabilization Grant	723,970	-	435,827	-	288,143	-	285,657	-	2,486
P-Card State Rebate Program	-	46,388	7,457	-	38,931	8,385	26,246	-	21,070
NGA Grant	221	-	-	-	221	-	-	-	221
Title I FY 2021-2022	(38,147)	191,021	152,874	-	-	-	-	-	-
Title I 22-23	-	411,019	498,380	-	(87,361)	221,327	133,965	-	1
Title I 23-24	-	-	-	-	-	419,267	535,101	-	(115,834)
Project Aware	-	-	116,216	-	(116,216)	312,813	196,597	-	-
Project Aware FY24- Year 2	-	-	-	-	-	84,350	111,459	-	(27,109)
Special Ed Part B 611 FY 2021	(9,200)	9,185	(15)	-	-	-	-	-	-
Special Ed Part B 611 FY 2022	(354,370)	605,057	250,686	-	1	-	-	-	1
Special Ed Non-Public	5	-	-	-	5	-	-	-	5
Special Ed 611 Grant FY 23	-	455,226	959,569	-	(504,343)	979,208	474,865	-	-

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Special Ed 611 Grant FY 24	-	-	-	-	-	741,989	906,328	-	(164,339)
Special Ed Preschool FY 2022	(5,336)	24,991	22,303	-	(2,648)	-	(1,398)	-	(1,250)
Special Ed Preschool FY 2021	(288)	3,193	2,905	-	-	-	-	-	-
Special Ed 619 Grant FY 23	-	-	2,186	-	(2,186)	24,050	25,319	-	(3,455)
Title IV FY 2019-2021	209	366	575	-	-	-	-	-	-
Title IV 2020-2022	(3,197)	8,296	5,100	-	(1)	-	-	-	(1)
Title IV 2022	(6,150)	23,474	34,200	-	(16,876)	24,650	7,773	-	1
Title IV 2022-2024	-	-	31,161	-	(31,161)	32,724	17,895	-	(16,332)
Title IV 2023-2025	-	-	-	-	-	1,353	17,603	-	(16,250)
Medicare Reimbursement - Feder	(5,275)	-	16,659	-	(21,934)	103,829	15,245	29,701	96,351
Title II FY 2018-2020	21,840	-	-	-	21,840	-	-	-	21,840
Title II FY 2020-2022	(12,541)	18,427	5,885	-	1	-	-	-	1
Title II 2021-2023	(15,321)	85,130	94,437	-	(24,628)	28,284	(4,183)	-	7,839
Title II 22-24	-	27,934	28,753	-	(819)	65,044	93,949	-	(29,724)
Title II FY23	-	-	-	-	-	15,324	25,912	-	(10,588)
Level Up Leadership FY24 Title II 11/1/2	-	-	-	-	-	-	7,839	-	(7,839)
Title III FY 20-22	(240)	-	(100)	-	(140)	-	-	-	(140)
Title III FY 21-23	(2,224)	17,734	15,860	-	(350)	6,025	5,676	-	(1)
Immigrant Influx	-	15,126	15,126	-	-	-	-	-	-
Title III 22-24	-	27,674	40,889	-	(13,215)	110	22,372	-	(35,477)
Title III 23-25	-	-	-	-	-	14,381	35,610	-	(21,229)
ARP HCY II FY23 (Homeless Children And Y	-	-	-	-	-	5,106	10,929	-	(5,823)
IDEA ARP 611	(10,247)	223,960	311,733	-	(98,020)	151,013	53,269	-	(276)
IDEA ARP 619	225	2,984	3,209	-	-	26,737	26,830	-	(93)
Elementary And Secondary School Emergenc	(6,500)	26,560	1,344,010	-	(1,323,950)	3,302,587	2,923,720	-	(945,083)
ESSER II	(169,335)	662,425	475,729	-	17,361	-	17,360	-	1
Federal Stimulus - 18002 Governors Emer	(40)	148,906	148,867	-	(1)	-	-	-	(1)
Federal Stimulus - 18003 Educ. Stab Reli	(17,428)	22,472	5,044	-	-	-	-	-	-
Prepaid School Lunch Accounts	96,088	1,359,685	1,274,501	(123,519)	57,753	1,371,022	1,042,491	(339,072)	47,212
Payroll Clearing Accounts	257,037	12,990,865	12,984,673	-	263,229	13,721,039	13,574,117	-	410,151
Totals	<u>\$ 50,647,906</u>	<u>\$ 124,617,843</u>	<u>\$ 128,696,818</u>	<u>\$ 32,895,727</u>	<u>\$ 79,464,658</u>	<u>\$ 134,778,251</u>	<u>\$ 147,505,419</u>	<u>\$ -</u>	<u>\$ 66,737,490</u>

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.

**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 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:

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 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 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 Receipts and Disbursements**

The financial statement contains some disbursements which appear as negative entries. This is a result of expenses being reclassified out of that fund and into another fund.

**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, 2023 or 2024. The Curricular Materials account is also overdrawn. This is due to the School Corporation not receiving the funds from parents for repairs to Chromebooks by June 30, 2023 or 2024. The Chromebooks Insurance account is also overdrawn. This is due to the School Corporation not receiving the funds from parents for insurance for Chromebooks by June 30, 2023 or 2024.

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 Middle 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, 2023 and 2024, totaled \$6,691,500 and \$6,697,500, respectively.

The School Corporation has entered into a capital lease with the Clark-Pleasant Intermediate 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, 2023 and 2024, totaled \$1,457,500 and \$1,457,000, respectively.

The School Corporation has entered into a capital lease with the Clark-Pleasant Community School 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, 2023 and 2024, totaled \$4,444,000 and \$5,140,000, 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, 2023 and 2024, totaled \$2,624,000 and \$2,625,000, respectively.

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, 2023 and 2024, totaled \$593,500 and \$299,500, respectively. This lease was paid off during the audit period.

**Note 10. Subsequent Events**

On October 29, 2024, the School Corporation entered into a capital lease with the Clark Pleasant Community School Corporation Building Corporation - 2001 in the amount of \$78,705,000. The capital lease is to provide financing for renovating and adding to the Whiteland Community High School.

**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 these benefits can be obtained by contacting the School Corporation.

OTHER INFORMATION

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, 2023

	Education	Operating Referendum Tax Levy	Debt Service	Operations	Local Rainy Day	Construction	2023 GO Bonds	School Lunch	Curricular Materials Rental	Self-Insurance
Cash and investments - beginning	\$ 7,333,061	\$ 1,725,169	\$ 4,570,920	\$ 16,518,490	\$ 7,555,984	\$ 4,676,673	\$ -	\$ 1,921,217	\$ (413,047)	\$ 4,715,843
Receipts:										
Local sources	360,090	2,440,876	24,614,343	8,668,161	-	2,508,145	1,287	1,410,486	302,110	7,424,300
Intermediate sources	-	-	-	46	-	-	-	-	-	-
State sources	51,978,045	-	-	-	-	-	-	33,171	223,661	-
Federal sources	-	-	-	6,934	-	-	-	3,744,234	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	509,543	5,000	-	41,510	-	650,691	-	25,318	539,175	13,540
Total receipts	52,847,678	2,445,876	24,614,343	8,716,651	-	3,158,836	1,287	5,213,209	1,064,946	7,437,840
Disbursements:										
Instruction	36,904,889	36,152	-	221,557	-	-	-	-	-	-
Support services	8,199,462	2,472,596	-	15,236,478	-	441,706	107	45,334	3,128,672	-
Noninstructional services	574,016	-	-	-	-	-	-	4,013,105	-	-
Facilities acquisition and construction	-	-	-	628,422	-	6,149,245	-	-	-	-
Debt services	-	-	22,064,974	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	7,406,978
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	45,678,367	2,508,748	22,064,974	16,086,457	-	6,590,951	107	4,058,439	3,128,672	7,406,978
Excess (deficiency) of receipts over (under) disbursements	7,169,311	(62,872)	2,549,369	(7,369,806)	-	(3,432,115)	1,180	1,154,770	(2,063,726)	30,862
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	32,895,727	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	99,043	-	67,226	9,180,764	1,442,801	10,719	-	123,519	1,442,801	-
Transfers out	(7,738,423)	-	(1,442,341)	(10,719)	(1,442,801)	-	-	-	(1,510,027)	-
Total other financing sources (uses)	(7,639,380)	-	(1,375,115)	9,170,045	-	32,906,446	-	123,519	(67,226)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(470,069)	(62,872)	1,174,254	1,800,239	-	29,474,331	1,180	1,278,289	(2,130,952)	30,862
Cash and investments - ending	\$ 6,862,992	\$ 1,662,297	\$ 5,745,174	\$ 18,318,729	\$ 7,555,984	\$ 34,151,004	\$ 1,180	\$ 3,199,506	\$ (2,543,999)	\$ 4,746,705

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, 2023

	Other Local S (Preschool Registration)	ECA Transfers	Vape Deferral Program	Educational License Plates	Johnson Co Comm Found Grant	Donation	Palmore Donation	Student On- Line Software	Future Problem Solvers	REMC-CES Outdoor Science Lab	Wal-Mart- WCHS Rhythm Masters
Cash and investments - beginning	\$ 5,967	\$ 49,735	\$ -	\$ 14,254	\$ 200	\$ 26,878	\$ 1	\$ 516	\$ 206	\$ 498	\$ 352
Receipts:											
Local sources	-	6,352	-	-	-	1,000	-	-	-	-	-
Intermediate sources	-	-	-	206	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	5,500	18,377	-	-	-	12,918	-	-	-	-	-
Total receipts	5,500	24,729	-	206	-	13,918	-	-	-	-	-
Disbursements:											
Instruction	-	23,441	-	-	-	341	-	-	-	-	-
Support services	6,684	405	-	4,078	-	3,071	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,684	23,846	-	4,078	-	3,412	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,184)	883	-	(3,872)	-	10,506	-	-	-	-	-
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 (under) disbursements and other financing uses	(1,184)	883	-	(3,872)	-	10,506	-	-	-	-	-
Cash and investments - ending	\$ 4,783	\$ 50,618	\$ -	\$ 10,382	\$ 200	\$ 37,384	\$ 1	\$ 516	\$ 206	\$ 498	\$ 352

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, 2023

	Educ In Drugs Narcotics Alcohol	Lowe's Toolbox For Educ Grant	Hospital Donations	CPI-Well Fargo Donation	Donation- WCHS Athletics	Warrior Santa W/A Cause	Literacy Summit	Sertoma Club- Grwd Grant	Transportation Kids Program	Endress+Hauser Donation
Cash and investments - beginning	\$ 250	\$ 128	\$ 42,649	\$ 360	\$ 13,409	\$ 845	\$ 5,372	\$ 17	\$ 950	\$ 3,438
Receipts:										
Local sources	300	-	25,000	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	300	-	25,000	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	246	-	12,783	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	246	-	12,783	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	54	-	12,217	-	-	-	-	-	-	-
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 (under) disbursements and other financing uses	54	-	12,217	-	-	-	-	-	-	-
Cash and investments - ending	\$ 304	\$ 128	\$ 54,866	\$ 360	\$ 13,409	\$ 845	\$ 5,372	\$ 17	\$ 950	\$ 3,438

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, 2023

	Robotic Club	Foster Families	Target Grant- SWP/BES 2001	CPA AT&T Grant-Tech Lab	Dow Greenhouse Grant	Harvest Bible Chapel-CPMS	Book Fair	Bailey And Wood Donation	Engineering The Future Duke Grant	Grants-Misc- Pass Through	City Of Greenwood Security S
Cash and investments - beginning	\$ 16,504	\$ 29,634	\$ 350	\$ 1,265	\$ 3,334	\$ 1,790	\$ (1,222)	\$ -	\$ 2,565	\$ 21,488	\$ -
Receipts:											
Local sources	-	11,243	-	-	-	-	-	50,000	-	-	165,348
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	10,000	-	-	-	-	-	-	-	-	23,159	-
Total receipts	10,000	11,243	-	-	-	-	-	50,000	-	23,159	165,348
Disbursements:											
Instruction	4,713	274	-	-	-	1,790	-	33,690	2,565	5,241	-
Support services	-	-	-	-	-	-	(1,222)	-	-	17,211	125,944
Noninstructional services	-	9,796	-	-	-	-	-	7,661	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,713	10,070	-	-	-	1,790	(1,222)	41,351	2,565	22,452	125,944
Excess (deficiency) of receipts over (under) disbursements	5,287	1,173	-	-	-	(1,790)	1,222	8,649	(2,565)	707	39,404
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 (under) disbursements and other financing uses	5,287	1,173	-	-	-	(1,790)	1,222	8,649	(2,565)	707	39,404
Cash and investments - ending	\$ 21,791	\$ 30,807	\$ 350	\$ 1,265	\$ 3,334	\$ -	\$ -	\$ 8,649	\$ -	\$ 22,195	\$ 39,404

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, 2023

	Simon Youth Foundation - CPA	Chromebook Insurance	CPR Classes	Athletic Ticket Purchases - WCHS	Formative Assessment	Special Education Excess Costs	Early Literacy Achievement Grant 2023	Drug-Free Johnson County	Medicaid Reimbursement	Secured Schools Safety Grant	K-12 Robotics Competition Grant
Cash and investments - beginning	\$ 3,622	\$ 32,023	\$ 1,383	\$ 234	\$ 49,812	\$ 5,250	\$ -	\$ 77	\$ 1,073,171	\$ (35,339)	\$ -
Receipts:											
Local sources	5,000	69,821	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	79,350	165,582	-	-	436,081	49,899	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	250	-	-	-	-	-	-	88	-	-
Total receipts	5,000	70,071	-	-	79,350	165,582	-	-	436,169	49,899	-
Disbursements:											
Instruction	7,747	1,071	-	-	-	156,292	-	-	512,419	-	-
Support services	-	144,470	-	-	120,447	-	-	-	-	42,340	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,747	145,541	-	-	120,447	156,292	-	-	512,419	42,340	-
Excess (deficiency) of receipts over (under) disbursements	(2,747)	(75,470)	-	-	(41,097)	9,290	-	-	(76,250)	7,559	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(99,043)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(99,043)	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(2,747)	(75,470)	-	-	(41,097)	9,290	-	-	(175,293)	7,559	-
Cash and investments - ending	\$ 875	\$ (43,447)	\$ 1,383	\$ 234	\$ 8,715	\$ 14,540	\$ -	\$ 77	\$ 897,878	\$ (27,780)	\$ -

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	Alternative Education Grant	Safe Haven 22- 23	Early Intervention 20- 21	Early Intervention 22- 23	NESP 21- 22	NESP 2022- 2023	School Technology- Connectivity	NESP 2020- 2021	Career And Technical Performance Grant	Teacher Appreciation Grant	Science Of Reading FY23
Cash and investments - beginning	\$ 33,750	\$ -	\$ 1,035	\$ -	\$ 38,733	\$ -	\$ 27,536	\$ 1,000	\$ 29,688	\$ 103	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	41,250	-	-	18,894	-	198,673	9,720	-	-	254,249	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	41,250	-	-	18,894	-	198,673	9,720	-	-	254,249	-
Disbursements:											
Instruction	75,000	-	-	-	38,733	172,283	-	-	-	256,351	-
Support services	-	18,919	-	19,868	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	75,000	18,919	-	19,868	38,733	172,283	-	-	-	256,351	-
Excess (deficiency) of receipts over (under) disbursements	(33,750)	(18,919)	-	(974)	(38,733)	26,390	9,720	-	-	(2,102)	-
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 (under) disbursements and other financing uses	(33,750)	(18,919)	-	(974)	(38,733)	26,390	9,720	-	-	(2,102)	-
Cash and investments - ending	\$ -	\$ (18,919)	\$ 1,035	\$ (974)	\$ -	\$ 26,390	\$ 37,256	\$ 1,000	\$ 29,688	\$ (1,999)	\$ -

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
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	High Ability Students	State Connectivity Grant	Project Lead The Way	Build Learn Grow Stabilization Grant	P-Card State Rebate Program	NGA Grant	Title I FY 2021- 2022	Title I 22-23	Title I 23-24	Project Aware	Project Aware FY24- Year 2
Cash and investments - beginning	\$ 20,887	\$ 71,242	\$ 3,900	\$ 723,970	\$ -	\$ 221	\$ (38,147)	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	50,819	-	-	-	46,388	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	191,021	411,019	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	50,819	-	-	-	46,388	-	191,021	411,019	-	-	-
Disbursements:											
Instruction	63,774	-	-	432,097	-	-	34,025	266,185	-	-	-
Support services	-	-	-	3,730	7,457	-	112,474	228,607	-	116,216	-
Noninstructional services	-	-	-	-	-	-	6,375	3,588	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	63,774	-	-	435,827	7,457	-	152,874	498,380	-	116,216	-
Excess (deficiency) of receipts over (under) disbursements	(12,955)	-	-	(435,827)	38,931	-	38,147	(87,361)	-	(116,216)	-
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 (under) disbursements and other financing uses	(12,955)	-	-	(435,827)	38,931	-	38,147	(87,361)	-	(116,216)	-
Cash and investments - ending	\$ 7,932	\$ 71,242	\$ 3,900	\$ 288,143	\$ 38,931	\$ 221	\$ -	\$ (87,361)	\$ -	\$ (116,216)	\$ -

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
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	Special Ed Part B 611 FY 2021	Special Ed Part B 611 FY 2022	Special Ed Non- Public	Special Ed 611 Grant FY 23	Special Ed 611 Grant FY 24	Special Ed Preschool FY 2022	Special Ed Preschool FY 2021	Special Ed 619 Grant FY 23	Title IV FY 2019- 2021	Title IV 2020- 2022
Cash and investments - beginning	\$ (9,200)	\$ (354,370)	\$ 5	\$ -	\$ -	\$ (5,336)	\$ (288)	\$ -	\$ 209	\$ (3,197)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	9,185	605,057	-	455,226	-	24,991	3,193	-	-	-
Federal sources	-	-	-	-	-	-	-	-	366	8,296
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	9,185	605,057	-	455,226	-	24,991	3,193	-	366	8,296
Disbursements:										
Instruction	(15)	68,058	-	235,896	-	22,303	2,905	2,186	-	-
Support services	-	167,961	-	715,500	-	-	-	-	575	3,893
Noninstructional services	-	14,667	-	8,173	-	-	-	-	-	1,207
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	(15)	250,686	-	959,569	-	22,303	2,905	2,186	575	5,100
Excess (deficiency) of receipts over (under) disbursements	9,200	354,371	-	(504,343)	-	2,688	288	(2,186)	(209)	3,196
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	9,200	354,371	-	(504,343)	-	2,688	288	(2,186)	(209)	3,196
Cash and investments - ending	\$ -	\$ 1	\$ 5	\$ (504,343)	\$ -	\$ (2,648)	\$ -	\$ (2,186)	\$ -	\$ (1)

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
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	Title IV 2022	Title IV 2022- 2024	Title IV 2023- 2025	Medicare Reimbursement - Feder	Title II FY 2018- 2020	Title II FY 2020- 2022	Title II 2021- 2023	Title II 22-24	Title II FY23	Level Up Leadership FY24 Title II 11/1/2	Title III FY 20- 22
Cash and investments - beginning	\$ (6,150)	\$ -	\$ -	\$ (5,275)	\$ 21,840	\$ (12,541)	\$ (15,321)	\$ -	\$ -	\$ -	\$ (240)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	23,474	-	-	-	-	18,427	85,130	27,934	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	23,474	-	-	-	-	18,427	85,130	27,934	-	-	-
Disbursements:											
Instruction	-	-	-	16,659	-	184	81,730	-	-	-	(240)
Support services	32,740	31,161	-	-	-	857	7,921	28,459	-	-	-
Noninstructional services	1,460	-	-	-	-	4,844	4,786	294	-	-	140
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	34,200	31,161	-	16,659	-	5,885	94,437	28,753	-	-	(100)
Excess (deficiency) of receipts over (under) disbursements	(10,726)	(31,161)	-	(16,659)	-	12,542	(9,307)	(819)	-	-	100
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 (under) disbursements and other financing uses	(10,726)	(31,161)	-	(16,659)	-	12,542	(9,307)	(819)	-	-	100
Cash and investments - ending	\$ (16,876)	\$ (31,161)	\$ -	\$ (21,934)	\$ 21,840	\$ 1	\$ (24,628)	\$ (819)	\$ -	\$ -	\$ (140)

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	Title III FY 21- 23	Immigrant Influx	Title III 22-24	Title III 23-25	ARP HCY II FY23 (Homeless Children And Y	IDEA ARP 611	IDEA ARP 619
Cash and investments - beginning	\$ (2,224)	\$ -	\$ -	\$ -	\$ -	\$ (10,247)	\$ 225
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	17,734	15,126	27,674	-	-	223,960	2,984
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	17,734	15,126	27,674	-	-	223,960	2,984
Disbursements:							
Instruction	15,860	15,126	40,889	-	-	308,675	3,209
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	3,058	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	15,860	15,126	40,889	-	-	311,733	3,209
Excess (deficiency) of receipts over (under) disbursements	1,874	-	(13,215)	-	-	(87,773)	(225)
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 (under) disbursements and other financing uses	1,874	-	(13,215)	-	-	(87,773)	(225)
Cash and investments - ending	\$ (350)	\$ -	\$ (13,215)	\$ -	\$ -	\$ (98,020)	\$ -

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	Elementary And Secondary School Emergenc	Federal Stimulus - 18002 Governors Emer	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid School Lunch Accounts	Payroll Clearing Accounts	Totals	
Cash and investments - beginning	\$ (6,500)	\$ (169,335)	\$ (40)	\$ (17,428)	\$ 96,088	\$ 257,037	\$ 50,647,906
Receipts:							
Local sources	-	-	-	-	1,359,685	-	49,423,547
Intermediate sources	-	-	-	-	-	-	252
State sources	-	-	-	-	-	-	54,683,434
Federal sources	26,560	662,425	148,906	22,472	-	-	5,664,676
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	12,990,865	14,845,934
Total receipts	<u>26,560</u>	<u>662,425</u>	<u>148,906</u>	<u>22,472</u>	<u>1,359,685</u>	<u>12,990,865</u>	<u>124,617,843</u>
Disbursements:							
Instruction	849,559	195,942	-	4,563	-	-	41,114,119
Support services	494,451	279,787	146,631	481	-	-	32,418,500
Noninstructional services	-	-	2,236	-	1,274,501	-	5,929,907
Facilities acquisition and construction	-	-	-	-	-	-	6,777,667
Debt services	-	-	-	-	-	-	22,064,974
Nonprogrammed charges	-	-	-	-	-	12,984,673	20,391,651
Interfund loans	-	-	-	-	-	-	-
Total disbursements	<u>1,344,010</u>	<u>475,729</u>	<u>148,867</u>	<u>5,044</u>	<u>1,274,501</u>	<u>12,984,673</u>	<u>128,696,818</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,317,450)</u>	<u>186,696</u>	<u>39</u>	<u>17,428</u>	<u>85,184</u>	<u>6,192</u>	<u>(4,078,975)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	32,895,727
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	12,366,873
Transfers out	-	-	-	-	(123,519)	-	(12,366,873)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(123,519)</u>	<u>-</u>	<u>32,895,727</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>(1,317,450)</u>	<u>186,696</u>	<u>39</u>	<u>17,428</u>	<u>(38,335)</u>	<u>6,192</u>	<u>28,816,752</u>
Cash and investments - ending	<u>\$ (1,323,950)</u>	<u>\$ 17,361</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 57,753</u>	<u>\$ 263,229</u>	<u>\$ 79,464,658</u>

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 For the Year Ended June 30, 2024

	Operating		Debt Service	Operations	Local Rainy		2023 GO Bonds	School Lunch	Curricular	
	Education	Referendum Tax Levy			Day	Construction			Materials Rental	Self-Insurance
Cash and investments - beginning	\$ 6,862,992	\$ 1,662,297	\$ 5,745,174	\$ 18,318,729	\$ 7,555,984	\$ 34,151,004	\$ 1,180	\$ 3,199,506	\$ (2,543,999)	\$ 4,746,705
Receipts:										
Local sources	57,804	2,793,281	27,290,272	10,404,029	-	655,112	-	1,051,744	1,126,355	7,112,363
Intermediate sources	-	-	-	46	-	-	-	-	-	-
State sources	55,917,916	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	2,749,644	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	711,871	1,058	-	141,277	-	281,457	-	232,211	4,321	601,265
Total receipts	56,687,591	2,794,339	27,290,272	10,545,352	-	936,569	-	4,033,599	1,130,676	7,713,628
Disbursements:										
Instruction	40,231,669	31,159	-	250,613	-	173,144	-	-	282,617	-
Support services	8,446,033	2,260,650	-	15,928,964	-	2,408,373	-	-	(416,311)	3,333
Noninstructional services	636,113	-	-	-	-	-	-	4,389,222	-	-
Facilities acquisition and construction	-	-	-	308,404	-	16,979,251	-	-	-	-
Debt services	-	-	24,840,097	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	8,181,817
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	49,313,815	2,291,809	24,840,097	16,487,981	-	19,560,768	-	4,389,222	(133,694)	8,185,150
Excess (deficiency) of receipts over (under) disbursements	7,373,776	502,530	2,450,175	(5,942,629)	-	(18,624,199)	-	(355,623)	1,264,370	(471,522)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	148,951	-	-	8,951,788	-	-	-	339,072	172,003	-
Transfers out	(7,807,659)	-	(1,316,132)	-	-	-	-	-	-	-
Total other financing sources (uses)	(7,658,708)	-	(1,316,132)	8,951,788	-	-	-	339,072	172,003	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(284,932)	502,530	1,134,043	3,009,159	-	(18,624,199)	-	(16,551)	1,436,373	(471,522)
Cash and investments - ending	\$ 6,578,060	\$ 2,164,827	\$ 6,879,217	\$ 21,327,888	\$ 7,555,984	\$ 15,526,805	\$ 1,180	\$ 3,182,955	\$ (1,107,626)	\$ 4,275,183

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, 2024

	Other Local S (Preschool Registration)	ECA Transfers	Vape Deferral Program	Educational License Plates	Johnson Co Comm Found Grant	Donation	Palmore Donation	Student On- Line Software	Future Problem Solvers	REMC-CES Outdoor Science Lab	Wal-Mart- WCHS Rhythm Masters
Cash and investments - beginning	\$ 4,783	\$ 50,618	\$ -	\$ 10,382	\$ 200	\$ 37,384	\$ 1	\$ 516	\$ 206	\$ 498	\$ 352
Receipts:											
Local sources	-	7,637	-	-	-	801	-	-	-	-	-
Intermediate sources	-	-	-	319	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	27,405	7,117	625	-	-	20,729	-	-	-	-	-
Total receipts	27,405	14,754	625	319	-	21,530	-	-	-	-	-
Disbursements:											
Instruction	-	8,842	-	-	-	5,078	-	-	-	-	-
Support services	5,909	1,060	50	1,185	-	9,642	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,909	9,902	50	1,185	-	14,720	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	21,496	4,852	575	(866)	-	6,810	-	-	-	-	-
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 (under) disbursements and other financing uses	21,496	4,852	575	(866)	-	6,810	-	-	-	-	-
Cash and investments - ending	\$ 26,279	\$ 55,470	\$ 575	\$ 9,516	\$ 200	\$ 44,194	\$ 1	\$ 516	\$ 206	\$ 498	\$ 352

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2024

	Educ In Drugs Narcotics Alcohol	Lowe's Toolbox For Educ Grant	Hospital Donations	CPI-Well Fargo Donation	Donation- WCHS Athletics	Warrior Santa W/A Cause	Literacy Summit	Sertoma Club- Grwd Grant	Transportation Kids Program	Endress+Hauser Donation
Cash and investments - beginning	\$ 304	\$ 128	\$ 54,866	\$ 360	\$ 13,409	\$ 845	\$ 5,372	\$ 17	\$ 950	\$ 3,438
Receipts:										
Local sources	3,238	-	25,000	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	3,238	-	25,000	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	12,832	-	-	-	325	-	-	-
Support services	-	-	10,617	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	25,878	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	49,327	-	-	-	325	-	-	-
Excess (deficiency) of receipts over (under) disbursements	3,238	-	(24,327)	-	-	-	(325)	-	-	-
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 (under) disbursements and other financing uses	3,238	-	(24,327)	-	-	-	(325)	-	-	-
Cash and investments - ending	\$ 3,542	\$ 128	\$ 30,539	\$ 360	\$ 13,409	\$ 845	\$ 5,047	\$ 17	\$ 950	\$ 3,438

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
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	Robotic Club	Foster Families	Target Grant- SWP/BES 2001	CPA AT&T Grant-Tech Lab	Dow Greenhouse Grant	Harvest Bible Chapel-CPMS	Book Fair	Bailey And Wood Donation	Engineering The Future Duke Grant	Grants-Misc- Pass Through	City Of Greenwood Security S
Cash and investments - beginning	\$ 21,791	\$ 30,807	\$ 350	\$ 1,265	\$ 3,334	\$ -	\$ -	\$ 8,649	\$ -	\$ 22,195	\$ 39,404
Receipts:											
Local sources	-	6,500	-	-	-	-	-	50,001	-	4	165,348
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	74,787	-
Total receipts	-	6,500	-	-	-	-	-	50,001	-	74,791	165,348
Disbursements:											
Instruction	9,000	-	-	-	-	(1)	-	42,950	-	33,620	-
Support services	-	-	-	-	-	-	-	-	-	28,336	69,175
Noninstructional services	-	2,962	-	-	-	-	-	7,500	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,000	2,962	-	-	-	(1)	-	50,450	-	61,956	69,175
Excess (deficiency) of receipts over (under) disbursements	(9,000)	3,538	-	-	-	1	-	(449)	-	12,835	96,173
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	12,791	-
Transfers out	(12,791)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(12,791)	-	-	-	-	-	-	-	-	12,791	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(21,791)	3,538	-	-	-	1	-	(449)	-	25,626	96,173
Cash and investments - ending	\$ -	\$ 34,345	\$ 350	\$ 1,265	\$ 3,334	\$ 1	\$ -	\$ 8,200	\$ -	\$ 47,821	\$ 135,577

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
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	Simon Youth Foundation - CPA	Chromebook Insurance	CPR Classes	Athletic Ticket Purchases - WCHS	Formative Assessment	Special Education Excess Costs	Early Literacy Achievement Grant 2023	Drug-Free Johnson County	Medicaid Reimbursement	Secured Schools Safety Grant	K-12 Robotics Competition Grant
Cash and investments - beginning	\$ 875	\$ (43,447)	\$ 1,383	\$ 234	\$ 8,715	\$ 14,540	\$ -	\$ 77	\$ 897,878	\$ (27,780)	\$ -
Receipts:											
Local sources	5,000	85,224	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	90,060	208,246	38,561	-	524,183	119,521	37,920
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	9,075	-	-	-	-	-	-	-	-	-
Total receipts	5,000	94,299	-	-	90,060	208,246	38,561	-	524,183	119,521	37,920
Disbursements:											
Instruction	5,802	261	-	-	-	222,787	38,577	-	607,024	-	44,375
Support services	-	79,219	-	-	90,758	-	-	-	-	118,627	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,802	79,480	-	-	90,758	222,787	38,577	-	607,024	118,627	44,375
Excess (deficiency) of receipts over (under) disbursements	(802)	14,819	-	-	(698)	(14,541)	(16)	-	(82,841)	894	(6,455)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(178,652)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(178,652)	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(802)	14,819	-	-	(698)	(14,541)	(16)	-	(261,493)	894	(6,455)
Cash and investments - ending	\$ 73	\$ (28,628)	\$ 1,383	\$ 234	\$ 8,017	\$ (1)	\$ (16)	\$ 77	\$ 636,385	\$ (26,886)	\$ (6,455)

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
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	Alternative Education Grant	Safe Haven 22- 23	Early Intervention 20- 21	Early Intervention 22- 23	NESP 21- 22	NESP 2022- 2023	School Technology- Connectivity	NESP 2020- 2021	Career And Technical Performance Grant	Teacher Appreciation Grant	Science Of Reading FY23
Cash and investments - beginning	\$ -	\$ (18,919)	\$ 1,035	\$ (974)	\$ -	\$ 26,390	\$ 37,256	\$ 1,000	\$ 29,688	\$ (1,999)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	30,101	10,136	-	-	-	-	-	-	1,153	256,228	107,543
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	30,101	10,136	-	-	-	-	-	-	1,153	256,228	107,543
Disbursements:											
Instruction	30,101	-	-	-	-	26,429	-	-	-	251,908	-
Support services	-	(8,783)	-	1,491	-	-	-	-	-	-	113,931
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	30,101	(8,783)	-	1,491	-	26,429	-	-	-	251,908	113,931
Excess (deficiency) of receipts over (under) disbursements	-	18,919	-	(1,491)	-	(26,429)	-	-	1,153	4,320	(6,388)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	18,919	-	(1,491)	-	(26,429)	-	-	1,153	4,320	(6,388)
Cash and investments - ending	\$ -	\$ -	\$ 1,035	\$ (2,465)	\$ -	\$ (39)	\$ 37,256	\$ 1,000	\$ 30,841	\$ 2,321	\$ (6,388)

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
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	High Ability Students	State Connectivity Grant	Project Lead The Way	Build Learn Grow Stabilization Grant	P-Card State Rebate Program	NGA Grant	Title I FY 2021- 2022	Title I 22-23	Title I 23-24	Project Aware	Project Aware FY24- Year 2
Cash and investments - beginning	\$ 7,932	\$ 71,242	\$ 3,900	\$ 288,143	\$ 38,931	\$ 221	\$ -	\$ (87,361)	\$ -	\$ (116,216)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	73,146	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	221,327	419,267	312,813	84,350
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	8,385	-	-	-	-	-	-
Total receipts	73,146	-	-	-	8,385	-	-	221,327	419,267	312,813	84,350
Disbursements:											
Instruction	84,258	-	-	285,657	7,933	-	-	74,195	258,009	-	-
Support services	-	-	-	-	18,313	-	-	56,813	270,991	196,597	111,459
Noninstructional services	-	-	-	-	-	-	-	2,957	6,101	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	84,258	-	-	285,657	26,246	-	-	133,965	535,101	196,597	111,459
Excess (deficiency) of receipts over (under) disbursements	(11,112)	-	-	(285,657)	(17,861)	-	-	87,362	(115,834)	116,216	(27,109)
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 (under) disbursements and other financing uses	(11,112)	-	-	(285,657)	(17,861)	-	-	87,362	(115,834)	116,216	(27,109)
Cash and investments - ending	\$ (3,180)	\$ 71,242	\$ 3,900	\$ 2,486	\$ 21,070	\$ 221	\$ -	\$ 1	\$ (115,834)	\$ -	\$ (27,109)

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	Special Ed Part B 611 FY 2021	Special Ed Part B 611 FY 2022	Special Ed Non- Public	Special Ed 611 Grant FY 23	Special Ed 611 Grant FY 24	Special Ed Preschool FY 2022	Special Ed Preschool FY 2021	Special Ed 619 Grant FY 23	Title IV FY 2019- 2021	Title IV 2020- 2022
Cash and investments - beginning	\$ -	\$ 1	\$ 5	\$ (504,343)	\$ -	\$ (2,648)	\$ -	\$ (2,186)	\$ -	\$ (1)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	979,208	741,989	-	-	24,050	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	979,208	741,989	-	-	24,050	-	-
Disbursements:										
Instruction	-	-	-	198,505	103,958	(1,398)	-	25,319	-	-
Support services	-	-	-	226,625	762,855	-	-	-	-	-
Noninstructional services	-	-	-	49,735	39,515	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	474,865	906,328	(1,398)	-	25,319	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	504,343	(164,339)	1,398	-	(1,269)	-	-
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 (under) disbursements and other financing uses	-	-	-	504,343	(164,339)	1,398	-	(1,269)	-	-
Cash and investments - ending	\$ -	\$ 1	\$ 5	\$ -	\$ (164,339)	\$ (1,250)	\$ -	\$ (3,455)	\$ -	\$ (1)

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	Title IV 2022	Title IV 2022- 2024	Title IV 2023- 2025	Medicare Reimbursement - Feder	Title II FY 2018- 2020	Title II FY 2020- 2022	Title II 2021- 2023	Title II 22-24	Title II FY23	Level Up Leadership FY24 Title II 11/1/2	Title III FY 20- 22
Cash and investments - beginning	\$ (16,876)	\$ (31,161)	\$ -	\$ (21,934)	\$ 21,840	\$ 1	\$ (24,628)	\$ (819)	\$ -	\$ -	\$ (140)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	24,650	32,724	1,353	103,829	-	-	28,284	65,044	15,324	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>24,650</b>	<b>32,724</b>	<b>1,353</b>	<b>103,829</b>	<b>-</b>	<b>-</b>	<b>28,284</b>	<b>65,044</b>	<b>15,324</b>	<b>-</b>	<b>-</b>
Disbursements:											
Instruction	-	-	-	15,245	-	-	(12,053)	86,025	10,588	7,839	-
Support services	5,659	17,895	17,603	-	-	-	3,592	7,924	15,324	-	-
Noninstructional services	2,114	-	-	-	-	-	4,278	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>7,773</b>	<b>17,895</b>	<b>17,603</b>	<b>15,245</b>	<b>-</b>	<b>-</b>	<b>(4,183)</b>	<b>93,949</b>	<b>25,912</b>	<b>7,839</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	16,877	14,829	(16,250)	88,584	-	-	32,467	(28,905)	(10,588)	(7,839)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	29,701	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	16,877	14,829	(16,250)	118,285	-	-	32,467	(28,905)	(10,588)	(7,839)	-
Cash and investments - ending	\$ 1	\$ (16,332)	\$ (16,250)	\$ 96,351	\$ 21,840	\$ 1	\$ 7,839	\$ (29,724)	\$ (10,588)	\$ (7,839)	\$ (140)

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, 2024

	Title III FY 21- 23	Immigrant Influx	Title III 22-24	Title III 23-25	ARP HCY II FY23 (Homeless Children And Y	IDEA ARP 611	IDEA ARP 619
Cash and investments - beginning	\$ (350)	\$ -	\$ (13,215)	\$ -	\$ -	\$ (98,020)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	6,025	-	110	14,381	5,106	151,013	26,737
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	6,025	-	110	14,381	5,106	151,013	26,737
Disbursements:							
Instruction	5,176	-	21,897	35,610	-	44,384	26,830
Support services	-	-	-	-	10,929	-	-
Noninstructional services	500	-	475	-	-	8,885	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Total disbursements	5,676	-	22,372	35,610	10,929	53,269	26,830
Excess (deficiency) of receipts over (under) disbursements	349	-	(22,262)	(21,229)	(5,823)	97,744	(93)
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 (under) disbursements and other financing uses	349	-	(22,262)	(21,229)	(5,823)	97,744	(93)
Cash and investments - ending	\$ (1)	\$ -	\$ (35,477)	\$ (21,229)	\$ (5,823)	\$ (276)	\$ (93)

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, 2024

	Elementary And Secondary School Emergenc	ESSER II	Federal Stimulus - 18002 Governors Emer	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid School Lunch Accounts	Payroll Clearing Accounts	Totals
Cash and investments - beginning	\$ (1,323,950)	\$ 17,361	\$ (1)	\$ -	\$ 57,753	\$ 263,229	\$ 79,464,658
Receipts:							
Local sources	-	-	-	-	1,370,966	-	52,210,679
Intermediate sources	-	-	-	-	-	-	365
State sources	-	-	-	-	-	-	59,159,961
Federal sources	3,302,587	-	-	-	-	-	7,564,568
Temporary loans	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	56	13,721,039	15,842,678
Total receipts	3,302,587	-	-	-	1,371,022	13,721,039	134,778,251
Disbursements:							
Instruction	2,054,732	17,360	-	-	-	-	45,659,181
Support services	868,988	-	-	-	-	-	31,743,826
Noninstructional services	-	-	-	-	1,042,491	-	6,192,848
Facilities acquisition and construction	-	-	-	-	-	-	17,313,533
Debt services	-	-	-	-	-	-	24,840,097
Nonprogrammed charges	-	-	-	-	-	13,574,117	21,755,934
Interfund loans	-	-	-	-	-	-	-
Total disbursements	2,923,720	17,360	-	-	1,042,491	13,574,117	147,505,419
Excess (deficiency) of receipts over (under) disbursements	378,867	(17,360)	-	-	328,531	146,922	(12,727,168)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	9,654,306
Transfers out	-	-	-	-	(339,072)	-	(9,654,306)
Total other financing sources (uses)	-	-	-	-	(339,072)	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	378,867	(17,360)	-	-	(10,541)	146,922	(12,727,168)
Cash and investments - ending	\$ (945,083)	\$ 1	\$ (1)	\$ -	\$ 47,212	\$ 410,151	\$ 66,737,490



CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,831,417</u>	<u>\$ 2,582,506</u>

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Clark-Pleasant Middle School Building Corp	WCHS/CPMS-QSCB	\$ 477,000	12/21/09	07/15/25
Clark-Pleasant Intermediate School Building Corp	Pleasant Crossing (west)	852,500	09/24/14	01/15/28
Clark-Pleasant Middle School Building Corp	New Middle School	2,625,000	11/17/16	12/31/28
Clark-Pleasant 2004 School Building Corp	Admin/Operations Center	459,500	11/20/12	07/15/25
Clark-Pleasant Middle School Building Corp	New Elementary School	2,996,000	05/07/20	12/31/36
Clark-Pleasant Intermediate School Building Corp	Refunding Bond 2011	1,454,000	05/20/21	12/31/26
Clark-Pleasant Community School Corporation Building Corp -2001	Refunding Bond 2012	2,606,000	10/27/21	06/30/26
Clark-Pleasant Community School Corporation Building Corp -2001	WCHS Renovations	<u>2,534,000</u>	11/10/22	12/31/41
Total governmental activities		<u>14,004,000</u>		
Total of annual lease payments		<u>\$ 14,004,000</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	GO Bond - Stadium Project	\$ 7,810,000	\$ 5,485,000
General Obligation Bonds	Qualified School Construction Bond (Stimulus)	<u>685,000</u>	<u>685,000</u>
Total governmental activities		<u>8,495,000</u>	<u>6,170,000</u>
Totals		<u>\$ 8,495,000</u>	<u>\$ 6,170,000</u>

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2024

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	261,973,063
Improvements other than buildings	5,529,031
Machinery, equipment, and vehicles	13,398,471
Construction in progress	<u>26,135,678</u>
Total governmental activities	<u>311,901,657</u>
Total capital assets	<u><u>\$ 311,901,657</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/>.