

STATE BOARD OF ACCOUNTS
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INDIANAPOLIS, INDIANA 46204-2769

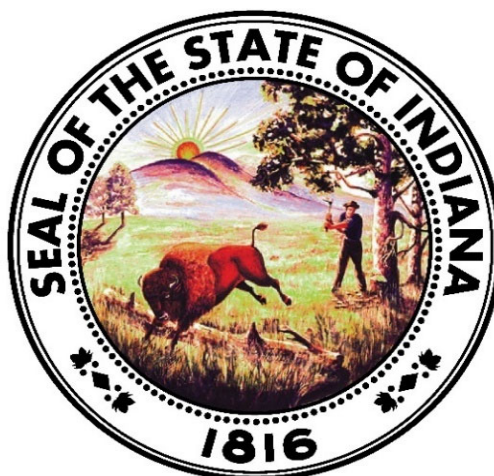
FINANCIAL STATEMENT AUDIT REPORT

OF

COMMUNITY SCHOOLS OF FRANKFORT

CLINTON COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/21/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	8-11
Notes to Financial Statement	12-18
Other Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	21-52
Schedule of Leases and Debt	53
Other Reports.....	54

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Leslie L. Michael Paul Gabriel (interim) Scott Weltz	07-01-21 to 01-01-23 01-02-23 to 06-30-23 07-01-23 to 06-30-24
Superintendent of Schools	Joel McKinney Dr. Matthew Rhoda	07-01-21 to 06-30-22 07-01-22 to 06-30-24
President of the School Board	Sandra L. Miller	07-01-21 to 06-30-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE COMMUNITY SCHOOLS OF FRANKFORT, CLINTON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Community Schools of Frankfort (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2021 to June 30, 2023, 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, 2021 to June 30, 2023, 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, 2021 to June 30, 2023, 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.

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.

INDEPENDENT AUDITOR'S REPORT (Continued)

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.

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 and the Schedule of Leases and Debt, 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 March 4, 2024, 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

March 4, 2024

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

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

COMMUNITY SCHOOLS OF FRANKFORT
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Education	\$ 2,859,771	\$ 22,284,656	\$ 18,137,537	\$ (3,317,427)	\$ 3,689,463	\$ 22,825,035	\$ 18,548,151	\$ (3,679,688)	\$ 4,286,659
Debt Service	1,805,491	3,632,631	3,672,975	(47,246)	1,717,901	3,438,777	3,642,457	-	1,514,221
Retirement/Severance Bond Debt Service	211,755	353,531	368,306	-	196,980	327,436	372,534	-	151,882
Referendum - Exempt Capital	491,668	2,120,284	2,178,001	-	433,951	2,093,641	2,176,438	-	351,154
Operations	1,497,330	2,010,621	5,582,648	3,317,400	1,242,703	2,919,890	5,638,328	3,479,067	2,003,332
Local Rainy Day	704,386	-	88,813	-	615,573	5	209,969	260,276	665,885
Construction General Obligation Bond 20	31	3,014	72,384	2,782,590	2,713,251	198,501	2,603,418	-	308,334
Construction - Storm Damage - 2023	-	-	-	-	-	146,034	22,116	-	123,918
School Lunch	2,651,873	2,550,418	1,837,814	-	3,364,477	2,811,022	2,078,231	3,248	4,100,516
Curricular Materials Rental	7,293	317,010	614,426	1,001	(289,122)	253,128	407,547	450	(443,091)
Preschool Conf	688	-	-	-	688	-	-	-	688
Wccc Vocational Area 19	(173,618)	-	129,513	-	(303,131)	247,341	144,076	-	(199,866)
Auto Body Vocational	14,387	-	-	-	14,387	-	-	-	14,387
Child Care Program	44,246	39,778	37,783	-	46,241	62,859	50,650	-	58,450
Donations	17,822	1,431	-	-	19,253	1,479	-	-	20,732
Kyger Clinic	756	-	-	-	756	-	-	-	756
Comp. Counseling Initiative Gr	(691)	-	-	-	(691)	-	-	-	(691)
Counseling Grant -	1,653	-	-	-	1,653	-	-	-	1,653
Lowes Garden Club Grant Sc	-	-	-	-	-	-	-	-	-
Athletics Pe Grant - Ind Sport	5	-	-	-	5	-	-	-	5
Walmart - Nurses Grant	4	-	-	-	4	-	4	-	-
Suncrest 2Nd Grade Fieldtrip G	1,000	-	803	-	197	-	198	-	(1)
Therapy Dog Grant	100	-	-	-	100	-	-	-	100
Mac Grant - A. Miller	499	-	-	-	499	-	-	-	499
Mac Grant 2011-12	16	-	-	-	16	-	-	-	16
Fuel Up To Play Grant	3	-	-	-	3	-	-	-	3
Safe Routes To School-Mini Gra	105	-	-	-	105	-	-	-	105
Fuel Up To Play Grant 2012-13	45	-	-	-	45	-	-	-	45
Dollar General Literacy Grant	127	-	-	-	127	-	-	-	127
In-Mac Design Award Green Meadows	20,000	-	20,000	-	-	-	-	-	-
Community Partners Prevention Grant - BI	-	10,000	1,304	-	8,696	-	-	-	8,696
In-Mac Micro Grant	-	2,000	601	-	1,399	-	1,399	-	-
E Learning Whin	-	152,974	66,859	-	86,115	162,001	59,186	-	188,930
Mattix Trust	1,863	-	-	-	1,863	-	-	-	1,863
Fef Teacher Grants 2016	206	-	-	-	206	-	595	-	(389)
Fef 2017 Grants	1,169	-	-	-	1,169	-	-	-	1,169
Fef	4,056	5,195	3,638	-	5,613	-	3,911	-	1,702
Pltw Computer Science 19	107	-	-	-	107	-	-	-	107
Nchs Res. Youth Initiative Pla	1	-	-	-	1	-	-	-	1
Nchs Resilient Youth Grant	40,054	145,597	139,255	-	46,396	-	65,269	-	(18,873)

COMMUNITY SCHOOLS OF FRANKFORT
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Preventing Youth Suicide Intervention Gr	-	8,300	-	-	8,300	-	1,793	-	6,507
Community Prek	16,023	88,081	48,736	-	55,368	-	35,322	-	20,046
E-Rate Grant	808	-	-	-	808	-	808	-	-
Drug Testing Grant	-	2,300	1,600	-	700	4,000	2,257	-	2,443
Awards	591,343	31,075	38,228	-	584,190	36,849	44,943	-	576,096
Formative Assessment	-	39,323	34,102	-	5,221	37,995	39,606	-	3,610
Special Education Excess Costs	(15,774)	3,406	3,406	-	(15,774)	15,774	-	-	-
Adult Ed State 2016-2017	-	-	-	-	-	-	-	-	-
Early Education Matching Grant	(17,440)	-	-	-	(17,440)	-	-	-	(17,440)
Medicaid Reimbursement	114,702	62,451	-	-	177,153	45,980	-	(31,648)	191,485
Secured Schools Safety Grant	22,122	-	-	-	22,122	27,878	50,000	-	-
Extra-Curricular Activities	61,456	61,801	70,050	-	53,207	60,358	93,455	-	20,110
Early Intervention 2020-2021	(9,062)	9,062	-	-	-	-	-	-	-
Early Intervention Grant Fy 2021-2022	-	9,897	2,450	-	7,447	8,316	7,447	-	8,316
Non English 2019-2020	591	-	-	-	591	-	-	-	591
Non-English 2020-2021	114,646	4,950	113,513	-	6,083	-	6,084	-	(1)
Non-English 2021-2022	-	343,474	196,701	-	146,773	657	146,844	-	586
Non-English Speaking 2018-19	-	-	-	-	-	-	-	-	-
Non English 2017-18	600	-	-	-	600	-	-	-	600
Technology Grant	14,054	-	-	-	14,054	-	-	-	14,054
Career And Technical Performance Grant	(232)	-	-	-	(232)	92	-	-	(140)
Teacher Appreciation Grant 2022	(5)	111,705	110,997	-	703	110,535	110,207	-	1,031
School Performance Award 2016	153	-	-	-	153	-	-	-	153
Teacher Performance Grant	204	-	-	-	204	-	-	-	204
Teacher Appr. Grant 2017	45	-	-	-	45	-	-	-	45
High Ability Students	2,655	37,832	20,672	-	19,815	32,017	21,390	-	30,442
State Connectivity Grant	6,694	7,800	-	-	14,494	1,710	-	-	16,204
Resident Teacher Grant	2,496	30,000	31,887	-	609	45,000	25,744	-	19,865
Title I 2018-2019	-	-	-	-	-	-	-	-	-
Title I 2019-20	-	-	-	-	-	-	-	-	-
Title I 2020-2021	(25,842)	211,290	185,447	-	1	-	-	-	1
Title I 2021-2022	-	432,132	524,010	-	(91,878)	426,327	334,451	-	(2)
Title I 2022-2023 Fy 2023	-	-	-	-	-	343,338	422,435	-	(79,097)
Special Ed Part B 2017-2018	-	-	-	-	-	-	-	-	-
Sp Ed Part B Fy 2019 611 Grant	-	9,493	9,493	-	-	-	2,354	-	(2,354)
Special Ed Part B Fy 2020	-	5,515	5,515	-	-	-	9	-	(9)
Sp Ed Part B Fy 2021	(21,766)	235,378	214,127	-	(515)	30,873	31,649	-	(1,291)
Special Ed Part B 611 Fy 2022	-	416,642	471,475	-	(54,833)	329,558	281,200	-	(6,475)

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For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Special Ed Part B Fy 2023	-	-	-	-	-	341,790	402,653	-	(60,863)
Special Ed Preschool Fy 2019	-	1,060	1,060	-	-	-	-	-	-
Special Ed Preschool Fy 2020	(2,546)	5,548	3,002	-	-	-	-	-	-
Special Ed Preschool Fy 2021	(5,703)	21,738	16,035	-	-	1,449	1,449	-	-
Special Ed Preschool Fy 2022	-	-	11,125	-	(11,125)	29,951	6,213	-	12,613
Special Ed Preschool Fy 2023	-	-	-	-	-	-	12,613	-	(12,613)
Title Iv Fy 19	-	22,584	22,584	-	-	-	5,500	-	(5,500)
Title Iv Ffy 2020 (Sy 2020-21)	(8,232)	34,624	25,457	-	935	-	2,085	-	(1,150)
Title Iv Ffy2021	-	10,395	28,268	-	(17,873)	24,792	14,287	-	(7,368)
Title Iv Ffy 22	-	-	-	-	-	43,267	35,899	-	7,368
Nutritional Grant-St. Sch Well	2,719	-	-	-	2,719	-	-	-	2,719
Perkins 2019-2020	6,045	-	-	-	6,045	-	350	-	5,695
Perkins Fy 22 2021-2023	(25,454)	110,714	114,888	-	(29,628)	127,658	107,560	-	(9,530)
Perkins Covid-19 Grant 2020-21	(9,342)	21,839	12,497	-	-	-	-	-	-
Perkins Assessment	(3,350)	3,350	2,465	-	(2,465)	2,465	975	-	(975)
Perkins Reserve Grant	-	-	-	-	-	98,803	98,803	-	-
Perkins Clna Planning Grant 2021-2022	-	-	1,110	-	(1,110)	2,480	1,370	-	-
Medicaid Reimbursement - Feder	782,526	215,488	152,346	-	845,668	168,089	99,733	-	914,024
Title lia Ffy 2019 Cfd 84.367	(6,594)	17,405	10,183	-	628	-	758	-	(130)
Title lia Ffy 2020	(3,553)	76,542	77,920	-	(4,931)	34,228	28,172	-	1,125
Title li Ffy 2021	-	24,226	24,376	-	(150)	69,481	70,086	-	(755)
Title li 22-23 Sy	-	-	-	-	-	27,371	46,303	-	(18,932)
Rural Schools And Low Income P	4,413	-	-	-	4,413	-	-	-	4,413
Rural And Low Income Fy 2020	(10,740)	70,740	60,000	-	-	682	682	-	-
Title lii	119	-	-	-	119	-	-	-	119
Title lii 2009-10	3,561	-	-	-	3,561	-	-	-	3,561
Title lii 2018-20	(4,340)	-	(4,340)	-	-	-	-	-	-
Title lii 2021-2024	(4,533)	44,822	85,572	-	(45,283)	81,634	81,047	-	(44,696)
Title lii 2019-2021	(848)	6,806	5,959	-	(1)	-	-	-	(1)
Title lii 2016-17	-	-	500	-	(500)	-	-	-	(500)
3E Grant	-	-	-	-	-	101,230	90,499	-	10,731
Arp - Homless Children &&&&&	-	-	-	-	-	1,650	2,403	-	(753)
Arp 611 Idea	-	-	-	-	-	74,990	91,883	-	(16,893)
Arp 619 Idea Preschool	-	-	-	-	-	-	394	-	(394)
Esser lii	(434,633)	1,397,190	1,119,189	-	(156,632)	1,749,475	1,679,780	-	(86,937)
Child Care Development Block Grant	-	89,176	-	-	89,176	-	-	-	89,176
Child Care Development Block Grant Progr	-	296,720	-	-	296,720	-	181,785	-	114,935
Esser li	(2,128)	1,167,451	1,233,393	-	(68,070)	728,376	830,140	-	(169,834)
Federal Stimulus - 18003 Educ. Stab Reli	1,300	71,199	72,499	-	-	22,794	22,794	-	-

COMMUNITY SCHOOLS OF FRANKFORT
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Clearing Accounts	66	-	-	-	66	-	-	-	66
Prepaid School Lunch Accounts	20,377	32,836	33,039	-	20,174	234,633	234,769	-	20,038
Federal Tax	190	1,321,128	1,320,346	-	972	1,298,379	1,298,531	-	820
Social Security	586	1,299,290	1,299,290	-	586	1,333,332	1,333,268	-	650
State Tax	33,584	543,524	551,734	-	25,374	559,118	564,237	-	20,255
Cagit	59,582	346,195	351,778	-	53,999	360,333	362,366	-	51,966
Trf	(656)	1,914	1,914	-	(656)	-	180	-	(836)
Perf	611	118,940	118,934	-	617	133,116	132,002	-	1,731
Health Insurance	39,368	827,927	856,083	-	11,212	784,086	813,749	-	(18,451)
Tax Sheltered Annuities	(60)	195,928	195,928	-	(60)	200,288	200,288	-	(60)
Garnishment	(1,854)	20,851	20,851	-	(1,854)	28,280	28,282	-	(1,856)
Textbook Garnishment	1,017	3,405	3,405	-	1,017	4,873	4,873	-	1,017
United Way	-	8,456	8,456	-	-	9,375	9,375	-	-
Teacher Dues	(38)	-	-	-	(38)	-	-	-	(38)
Child Support	55	19,842	19,842	-	55	15,915	15,915	-	55
Ymca	-	3,210	3,210	-	-	-	-	-	-
Fef Fund	-	5,667	5,667	-	-	6,277	6,275	-	2
Aflac	2,162	47,098	47,098	-	2,162	43,247	43,247	-	2,162
Aflac Reimbursables	37	-	-	-	37	-	-	-	37
Tasc	(438)	97,056	97,056	-	(438)	89,962	89,616	-	(92)
Life Insurance	(15)	1,763	1,763	-	(15)	1,991	1,991	-	(15)
Colonial Insurance	(4)	14,752	14,752	-	(4)	12,818	12,818	-	(4)
Epic Dental And Vision	894	37,373	37,373	-	894	-	-	-	894
Vsp Vision	(7)	4,994	4,994	-	(7)	-	1,220	-	(1,227)
Principal Vision	-	12,048	12,048	-	-	19,419	19,419	-	-
Principal Dental	-	69,243	69,243	-	-	114,848	114,848	-	-
Fringe Benefit Clearing	21	-	-	-	21	(192)	-	-	(171)
Totals	<u>\$ 11,496,837</u>	<u>\$ 44,534,104</u>	<u>\$ 43,185,961</u>	<u>\$ 2,736,318</u>	<u>\$ 15,581,298</u>	<u>\$ 46,027,159</u>	<u>\$ 46,885,960</u>	<u>\$ 31,705</u>	<u>\$ 14,754,202</u>

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

COMMUNITY SCHOOLS OF FRANKFORT
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.

COMMUNITY SCHOOLS OF FRANKFORT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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.

COMMUNITY SCHOOLS OF FRANKFORT
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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.

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.

COMMUNITY SCHOOLS OF FRANKFORT
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

COMMUNITY SCHOOLS OF FRANKFORT
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

COMMUNITY SCHOOLS OF FRANKFORT
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

COMMUNITY SCHOOLS OF FRANKFORT
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Negative Receipts and Disbursements*

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is the result of correction of errors and expenditures which were greater than what was receipted into certain funds.

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants. In addition, there were seven funds that had negative cash balances due to disbursements exceeding receipts during the audit period, and five payroll withholding funds that had negative cash balances that were carried forward from earlier years.

Note 9. *Holding Corporation*

The School Corporation has entered into a capital lease with the Frankfort High School Elementary 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 during the fiscal years 2021-2022 and 2022-2023 totaled \$5,479,500 and \$5,656,000, respectively.

Note 10. *Subsequent Events*

On January 9, 2024, the School Board authorized the School Corporation to enter into an agreement with the Frankfort High School Elementary School Building Corporation for the issuance of Ad Valorem property tax Refunding Bonds Series 2024. The Refunding Bonds are being issued for the refunding of the Unlimited Ad Valorem Property Tax First Mortgage Bonds, Series 2015.

The bonds are to be issued by the Frankfort High School Elementary School Building Corporation with an expected date of delivery of April 17, 2024. The arrangement calls for the School Corporation to make semiannual lease rental payments to the Frankfort High School Elementary School Building Corporation beginning June 30, 2024.

OTHER INFORMATION

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COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Education	Debt Service	Retirement/ Severance Bond Debt Service	Referendum - Exempt Capital	Operations	Local Rainy Day	Construction General Obligation Bond 20	Construction - Storm Damage - 2023	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 2,859,771	\$ 1,805,491	\$ 211,755	\$ 491,668	\$ 1,497,330	\$ 704,386	\$ 31	\$ -	\$ 2,651,873	\$ 7,293
Receipts:										
Local sources	60,797	3,632,631	353,531	2,120,284	2,010,271	-	3,014	-	82,560	131,524
Intermediate sources	72	-	-	-	-	-	-	-	-	-
State sources	22,223,787	-	-	-	-	-	-	-	18,585	185,486
Federal sources	-	-	-	-	-	-	-	-	2,448,873	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	350	-	-	-	400	-
Total receipts	22,284,656	3,632,631	353,531	2,120,284	2,010,621	-	3,014	-	2,550,418	317,010
Disbursements:										
Instruction	13,338,682	-	-	-	-	88,813	-	-	-	-
Support services	4,349,711	-	-	-	5,348,249	-	-	-	25,362	614,426
Noninstructional services	449,144	-	-	-	-	-	-	-	1,812,452	-
Facilities acquisition and construction	-	-	-	-	234,399	-	72,384	-	-	-
Debt services	-	3,672,975	368,306	2,178,001	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,137,537	3,672,975	368,306	2,178,001	5,582,648	88,813	72,384	-	1,837,814	614,426
Excess (deficiency) of receipts over disbursements	4,147,119	(40,344)	(14,775)	(57,717)	(3,572,027)	(88,813)	(69,370)	-	712,604	(297,416)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	2,782,590	-	-	-
Sale of capital assets	(27)	-	-	-	-	-	-	-	-	1,001
Transfers in	-	-	-	-	3,317,400	-	-	-	-	-
Transfers out	(3,317,400)	(47,246)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,317,427)	(47,246)	-	-	3,317,400	-	2,782,590	-	-	1,001
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	829,692	(87,590)	(14,775)	(57,717)	(254,627)	(88,813)	2,713,220	-	712,604	(296,415)
Cash and investments - ending	\$ 3,689,463	\$ 1,717,901	\$ 196,980	\$ 433,951	\$ 1,242,703	\$ 615,573	\$ 2,713,251	\$ -	\$ 3,364,477	\$ (289,122)

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Preschool Conf	Wccc Vocational Area 19	Auto Body Vocational	Child Care Program	Donations	Kyger Clinic	Comp. Counseling Initiative Gr	Counseling Grant -	Lowes Garden Club Grant Sc
Cash and investments - beginning	\$ 688	\$ (173,618)	\$ 14,387	\$ 44,246	\$ 17,822	\$ 756	\$ (691)	\$ 1,653	\$ -
Receipts:									
Local sources	-	-	-	-	1,431	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	39,778	-	-	-	-	-
Total receipts	-	-	-	39,778	1,431	-	-	-	-
Disbursements:									
Instruction	-	10,785	-	36,400	-	-	-	-	-
Support services	-	118,728	-	1,383	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	129,513	-	37,783	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(129,513)	-	1,995	1,431	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(129,513)	-	1,995	1,431	-	-	-	-
Cash and investments - ending	\$ 688	\$ (303,131)	\$ 14,387	\$ 46,241	\$ 19,253	\$ 756	\$ (691)	\$ 1,653	\$ -

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Athletics Pe Grant - Ind Sport	Walmart - Nurses Grant	Suncrest 2Nd Grade Fieldtrip G	Therapy Dog Grant	Mac Grant - A. Miller	Mac Grant 2011-12	Fuel Up To Play Grant	Safe Routes To School-Mini Gra	Fuel Up To Play Grant 2012-13
Cash and investments - beginning	\$ 5	\$ 4	\$ 1,000	\$ 100	\$ 499	\$ 16	\$ 3	\$ 105	\$ 45
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	803	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	803	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(803)	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(803)	-	-	-	-	-	-
Cash and investments - ending	\$ 5	\$ 4	\$ 197	\$ 100	\$ 499	\$ 16	\$ 3	\$ 105	\$ 45

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Dollar General Literacy Grant	In-Mac Design Award Green Meadows	Community Partners Prevention Grant - BI	In-Mac Micro Grant	E Learning Whin	Mattix Trust	Fef Teacher Grants 2016	Fef 2017 Grants	Fef
Cash and investments - beginning	\$ 127	\$ 20,000	\$ -	\$ -	\$ -	\$ 1,863	\$ 206	\$ 1,169	\$ 4,056
Receipts:									
Local sources	-	-	10,000	2,000	-	-	-	-	5,195
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	152,974	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	10,000	2,000	152,974	-	-	-	5,195
Disbursements:									
Instruction	-	20,000	1,304	601	-	-	-	-	3,638
Support services	-	-	-	-	66,859	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	20,000	1,304	601	66,859	-	-	-	3,638
Excess (deficiency) of receipts over disbursements	-	(20,000)	8,696	1,399	86,115	-	-	-	1,557
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(20,000)	8,696	1,399	86,115	-	-	-	1,557
Cash and investments - ending	\$ 127	\$ -	\$ 8,696	\$ 1,399	\$ 86,115	\$ 1,863	\$ 206	\$ 1,169	\$ 5,613

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Pltw Computer Science 19	Nchs Res. Youth Initiative Pla	Nchs Resilient Youth Grant	Preventing Youth Suicide Intervention Gr	Community Prek	E-Rate Grant	Drug Testing Grant	Awards	Formative Assessment
Cash and investments - beginning	\$ 107	\$ 1	\$ 40,054	\$ -	\$ 16,023	\$ 808	\$ -	\$ 591,343	\$ -
Receipts:									
Local sources	-	-	145,597	8,300	-	-	-	31,075	-
Intermediate sources	-	-	-	-	88,081	-	2,300	-	-
State sources	-	-	-	-	-	-	-	-	39,323
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	145,597	8,300	88,081	-	2,300	31,075	39,323
Disbursements:									
Instruction	-	-	-	-	48,736	-	-	-	-
Support services	-	-	139,255	-	-	-	1,600	-	34,102
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	38,228	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	139,255	-	48,736	-	1,600	38,228	34,102
Excess (deficiency) of receipts over disbursements	-	-	6,342	8,300	39,345	-	700	(7,153)	5,221
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	6,342	8,300	39,345	-	700	(7,153)	5,221
Cash and investments - ending	\$ 107	\$ 1	\$ 46,396	\$ 8,300	\$ 55,368	\$ 808	\$ 700	\$ 584,190	\$ 5,221

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Special Education Excess Costs	Adult Ed State 2016-2017	Early Education Matching Grant	Medicaid Reimbursement	Secured Schools Safety Grant	Extra- Curricular Activities	Early Intervention 2020-2021	Early Intervention Grant Fy 2021- 2022	Non English 2019-2020
Cash and investments - beginning	\$ (15,774)	\$ -	\$ (17,440)	\$ 114,702	\$ 22,122	\$ 61,456	\$ (9,062)	\$ -	\$ 591
Receipts:									
Local sources	-	-	-	-	-	61,801	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	3,406	-	-	62,451	-	-	9,062	9,897	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,406	-	-	62,451	-	61,801	9,062	9,897	-
Disbursements:									
Instruction	3,406	-	-	-	-	69,700	-	2,450	-
Support services	-	-	-	-	-	350	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	3,406	-	-	-	-	70,050	-	2,450	-
Excess (deficiency) of receipts over disbursements	-	-	-	62,451	-	(8,249)	9,062	7,447	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	62,451	-	(8,249)	9,062	7,447	-
Cash and investments - ending	\$ (15,774)	\$ -	\$ (17,440)	\$ 177,153	\$ 22,122	\$ 53,207	\$ -	\$ 7,447	\$ 591

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Non-English 2020-2021	Non-English 2021-2022	Non-English Speaking 2018- 19	Non English 2017-18	Technology Grant	Career And Technical Performance Grant	Teacher Appreciation Grant 2022	School Performance Award 2016	Teacher Performance Grant
Cash and investments - beginning	\$ 114,646	\$ -	\$ -	\$ 600	\$ 14,054	\$ (232)	\$ (5)	\$ 153	\$ 204
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	4,950	343,474	-	-	-	-	111,705	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	4,950	343,474	-	-	-	-	111,705	-	-
Disbursements:									
Instruction	87,266	175,848	-	-	-	-	110,997	-	-
Support services	23,026	15,946	-	-	-	-	-	-	-
Noninstructional services	3,221	4,907	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	113,513	196,701	-	-	-	-	110,997	-	-
Excess (deficiency) of receipts over disbursements	(108,563)	146,773	-	-	-	-	708	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(108,563)	146,773	-	-	-	-	708	-	-
Cash and investments - ending	\$ 6,083	\$ 146,773	\$ -	\$ 600	\$ 14,054	\$ (232)	\$ 703	\$ 153	\$ 204

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Teacher Appr. Grant 2017	High Ability Students	State Connectivity Grant	Resident Teacher Grant	Title I 2018- 2019	Title I 2019-20	Title I 2020- 2021	Title I 2021- 2022	Title I 2022- 2023 Fy 2023
Cash and investments - beginning	\$ 45	\$ 2,655	\$ 6,694	\$ 2,496	\$ -	\$ -	\$ (25,842)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	25,926	7,800	30,000	-	-	-	-	-
Federal sources	-	-	-	-	-	-	211,290	432,132	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	11,906	-	-	-	-	-	-	-
Total receipts	-	37,832	7,800	30,000	-	-	211,290	432,132	-
Disbursements:									
Instruction	-	19,254	-	-	-	-	78,455	391,631	-
Support services	-	1,418	-	31,887	-	-	102,014	91,105	-
Noninstructional services	-	-	-	-	-	-	4,978	41,274	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	20,672	-	31,887	-	-	185,447	524,010	-
Excess (deficiency) of receipts over disbursements	-	17,160	7,800	(1,887)	-	-	25,843	(91,878)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	17,160	7,800	(1,887)	-	-	25,843	(91,878)	-
Cash and investments - ending	\$ 45	\$ 19,815	\$ 14,494	\$ 609	\$ -	\$ -	\$ 1	\$ (91,878)	\$ -

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Special Ed Part B 2017- 2018	Sp Ed Part B Fy 2019 611 Grant	Special Ed Part B Fy 2020	Sp Ed Part B Fy 2021	Special Ed Part B 611 Fy 2022	Special Ed Part B Fy 2023	Special Ed Preschool Fy 2019	Special Ed Preschool Fy 2020	Special Ed Preschool Fy 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (21,766)	\$ -	\$ -	\$ -	\$ (2,546)	\$ (5,703)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	9,493	5,515	235,378	416,642	-	1,060	5,548	21,738
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	9,493	5,515	235,378	416,642	-	1,060	5,548	21,738
Disbursements:									
Instruction	-	-	-	167,577	333,033	-	1,060	3,002	16,035
Support services	-	9,493	5,515	46,550	138,442	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	9,493	5,515	214,127	471,475	-	1,060	3,002	16,035
Excess (deficiency) of receipts over disbursements	-	-	-	21,251	(54,833)	-	-	2,546	5,703
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	21,251	(54,833)	-	-	2,546	5,703
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (515)	\$ (54,833)	\$ -	\$ -	\$ -	\$ -

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Special Ed Preschool Fy 2022	Special Ed Preschool Fy 2023	Title Iv Fy 19	Title Iv Ffy 2020 (Sy 2020- 21)	Title Iv Ffy2021	Title Iv Ffy 22	Nutritional Grant-St. Sch Well	Perkins 2019- 2020	Perkins Fy 22 2021-2023
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (8,232)	\$ -	\$ -	\$ 2,719	\$ 6,045	\$ (25,454)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	22,584	34,624	10,395	-	-	-	110,714
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	22,584	34,624	10,395	-	-	-	110,714
Disbursements:									
Instruction	11,125	-	22,335	19,953	4,571	-	-	-	114,888
Support services	-	-	249	5,504	23,697	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	11,125	-	22,584	25,457	28,268	-	-	-	114,888
Excess (deficiency) of receipts over disbursements	(11,125)	-	-	9,167	(17,873)	-	-	-	(4,174)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,125)	-	-	9,167	(17,873)	-	-	-	(4,174)
Cash and investments - ending	\$ (11,125)	\$ -	\$ -	\$ 935	\$ (17,873)	\$ -	\$ 2,719	\$ 6,045	\$ (29,628)

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Perkins Covid- 19 Grant 2020- 21	Perkins Assessment	Perkins Reserve Grant	Perkins Clna Planning Grant 2021-2022	Medicaid Reimbursement - Feder	Title Iia Ffy 2019 Cfda 84.367	Title Iia Ffy 2020	Title Ii Ffy 2021	Title Ii 22-23 Sy
Cash and investments - beginning	\$ (9,342)	\$ (3,350)	\$ -	\$ -	\$ 782,526	\$ (6,594)	\$ (3,553)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	21,839	3,350	-	-	215,488	17,405	76,542	24,226	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	21,839	3,350	-	-	215,488	17,405	76,542	24,226	-
Disbursements:									
Instruction	12,497	2,465	-	1,110	134,357	-	-	-	-
Support services	-	-	-	-	8,409	10,183	77,920	24,376	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	9,580	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	12,497	2,465	-	1,110	152,346	10,183	77,920	24,376	-
Excess (deficiency) of receipts over disbursements	9,342	885	-	(1,110)	63,142	7,222	(1,378)	(150)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,342	885	-	(1,110)	63,142	7,222	(1,378)	(150)	-
Cash and investments - ending	\$ -	\$ (2,465)	\$ -	\$ (1,110)	\$ 845,668	\$ 628	\$ (4,931)	\$ (150)	\$ -

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Rural Schools And Low Income P	Rural And Low Income Fy 2020	Title Iii	Title Iii 2009- 10	Title Iii 2018- 20	Title Iii 2021- 2024	Title Iii 2019- 2021	Title Iii 2016- 17	3E Grant
Cash and investments - beginning	\$ 4,413	\$ (10,740)	\$ 119	\$ 3,561	\$ (4,340)	\$ (4,533)	\$ (848)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	70,740	-	-	-	44,822	6,806	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	70,740	-	-	-	44,822	6,806	-	-
Disbursements:									
Instruction	-	-	-	-	-	72,846	-	500	-
Support services	-	60,000	-	-	-	9,362	3,685	-	-
Noninstructional services	-	-	-	-	(4,340)	3,364	2,274	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	60,000	-	-	(4,340)	85,572	5,959	500	-
Excess (deficiency) of receipts over disbursements	-	10,740	-	-	4,340	(40,750)	847	(500)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	10,740	-	-	4,340	(40,750)	847	(500)	-
Cash and investments - ending	\$ 4,413	\$ -	\$ 119	\$ 3,561	\$ -	\$ (45,283)	\$ (1)	\$ (500)	\$ -

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Arp - Homless Children &Amp;Amp;Amp; Amp;	Arp 611 Idea	Arp 619 Idea Preschool	Esser lii	Child Care Development Block Grant	Child Care Development Block Grant Progr	Esser li	Federal Stimulus - 18003 Educ. Stab Reli	Clearing Accounts
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (434,633)	\$ -	\$ -	\$ (2,128)	\$ 1,300	\$ 66
Receipts:									
Local sources	-	-	-	-	-	-	-	6,393	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	1,397,190	89,176	296,720	1,167,451	64,806	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	1,397,190	89,176	296,720	1,167,451	71,199	-
Disbursements:									
Instruction	-	-	-	347,933	-	-	1,130,847	8,730	-
Support services	-	-	-	484,324	-	-	31,195	63,769	-
Noninstructional services	-	-	-	-	-	-	71,351	-	-
Facilities acquisition and construction	-	-	-	286,932	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,119,189	-	-	1,233,393	72,499	-
Excess (deficiency) of receipts over disbursements	-	-	-	278,001	89,176	296,720	(65,942)	(1,300)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	278,001	89,176	296,720	(65,942)	(1,300)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (156,632)	\$ 89,176	\$ 296,720	\$ (68,070)	\$ -	\$ 66

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Prepaid School Lunch Accounts	Federal Tax	Social Security	State Tax	Cagit	Trf	Perf	Health Insurance	Tax Sheltered Annuities
Cash and investments - beginning	\$ 20,377	\$ 190	\$ 586	\$ 33,584	\$ 59,582	\$ (656)	\$ 611	\$ 39,368	\$ (60)
Receipts:									
Local sources	32,836	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	1,321,128	1,299,290	543,524	346,195	1,914	118,940	827,927	195,928
Total receipts	32,836	1,321,128	1,299,290	543,524	346,195	1,914	118,940	827,927	195,928
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	33,039	1,320,346	1,299,290	551,734	351,778	1,914	118,934	856,083	195,928
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	33,039	1,320,346	1,299,290	551,734	351,778	1,914	118,934	856,083	195,928
Excess (deficiency) of receipts over disbursements	(203)	782	-	(8,210)	(5,583)	-	6	(28,156)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(203)	782	-	(8,210)	(5,583)	-	6	(28,156)	-
Cash and investments - ending	\$ 20,174	\$ 972	\$ 586	\$ 25,374	\$ 53,999	\$ (656)	\$ 617	\$ 11,212	\$ (60)

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

		Textbook					Aflac	
	Garnishment	Garnishment	United Way	Teacher Dues	Child Support	Ymca	Fef Fund	Reimburseabl es
Cash and investments - beginning	\$ (1,854)	\$ 1,017	\$ -	\$ (38)	\$ 55	\$ -	\$ -	\$ 2,162 \$ 37
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	20,851	3,405	8,456	-	19,842	3,210	5,667	47,098 -
Total receipts	20,851	3,405	8,456	-	19,842	3,210	5,667	47,098 -
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	20,851	3,405	8,456	-	19,842	3,210	5,667	47,098 -
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	20,851	3,405	8,456	-	19,842	3,210	5,667	47,098 -
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ (1,854)	\$ 1,017	\$ -	\$ (38)	\$ 55	\$ -	\$ -	\$ 2,162 \$ 37

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Tasc	Life Insurance	Colonial Insurance	Epic Dental And Vision	Vsp Vision	Principal Vision	Principal Dental	Fringe Benefit Clearing	Totals
Cash and investments - beginning	\$ (438)	\$ (15)	\$ (4)	\$ 894	\$ (7)	\$ -	\$ -	\$ 21	\$ 11,496,837
Receipts:									
Local sources	-	-	-	-	-	-	-	-	8,699,240
Intermediate sources	-	-	-	-	-	-	-	-	90,453
State sources	-	-	-	-	-	-	-	-	23,075,852
Federal sources	-	-	-	-	-	-	-	-	7,615,521
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	97,056	1,763	14,752	37,373	4,994	12,048	69,243	-	5,053,038
Total receipts	97,056	1,763	14,752	37,373	4,994	12,048	69,243	-	44,534,104
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	16,893,633
Support services	-	-	-	-	-	-	-	-	11,968,094
Noninstructional services	-	-	-	-	-	-	-	-	2,388,625
Facilities acquisition and construction	-	-	-	-	-	-	-	-	603,295
Debt services	-	-	-	-	-	-	-	-	6,219,282
Nonprogrammed charges	97,056	1,763	14,752	37,373	4,994	12,048	69,243	-	5,113,032
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	97,056	1,763	14,752	37,373	4,994	12,048	69,243	-	43,185,961
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	1,348,143
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	2,782,590
Sale of capital assets	-	-	-	-	-	-	-	-	974
Transfers in	-	-	-	-	-	-	-	-	3,317,400
Transfers out	-	-	-	-	-	-	-	-	(3,364,646)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	2,736,318
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	4,084,461
Cash and investments - ending	\$ (438)	\$ (15)	\$ (4)	\$ 894	\$ (7)	\$ -	\$ -	\$ 21	\$ 15,581,298

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Education	Debt Service	Retirement/ Severance Bond Debt Service	Referendum - Exempt Capital	Operations	Local Rainy Day	Construction General Obligation Bond 20	Construction - Storm Damage - 2023	School Lunch	Curricular Materials Rental
Cash and investments - beginning	\$ 3,689,463	\$ 1,717,901	\$ 196,980	\$ 433,951	\$ 1,242,703	\$ 615,573	\$ 2,713,251	\$ -	\$ 3,364,477	\$ (289,122)
Receipts:										
Local sources	52,135	3,438,777	327,436	2,093,641	2,919,890	5	198,501	-	465,545	72,353
Intermediate sources	72	-	-	-	-	-	-	-	-	-
State sources	22,772,828	-	-	-	-	-	-	-	18,107	180,775
Federal sources	-	-	-	-	-	-	-	-	2,327,220	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	146,034	150	-
Total receipts	22,825,035	3,438,777	327,436	2,093,641	2,919,890	5	198,501	146,034	2,811,022	253,128
Disbursements:										
Instruction	13,638,371	-	-	-	-	-	-	-	-	-
Support services	4,479,834	-	-	-	5,272,113	27,001	154,125	-	-	407,547
Noninstructional services	429,946	-	-	-	-	-	-	-	2,078,231	-
Facilities acquisition and construction	-	-	-	-	366,215	182,968	2,449,293	22,116	-	-
Debt services	-	3,642,457	372,534	2,176,438	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,548,151	3,642,457	372,534	2,176,438	5,638,328	209,969	2,603,418	22,116	2,078,231	407,547
Excess (deficiency) of receipts over disbursements	4,276,884	(203,680)	(45,098)	(82,797)	(2,718,438)	(209,964)	(2,404,917)	123,918	732,791	(154,419)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	28,006	-	-	-	-	-	-	-	3,248	450
Transfers in	31,648	-	-	-	3,479,067	260,276	-	-	-	-
Transfers out	(3,739,342)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,679,688)	-	-	-	3,479,067	260,276	-	-	3,248	450
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	597,196	(203,680)	(45,098)	(82,797)	760,629	50,312	(2,404,917)	123,918	736,039	(153,969)
Cash and investments - ending	\$ 4,286,659	\$ 1,514,221	\$ 151,882	\$ 351,154	\$ 2,003,332	\$ 665,885	\$ 308,334	\$ 123,918	\$ 4,100,516	\$ (443,091)

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Preschool Conf	Wccc Vocational Area 19	Auto Body Vocational	Child Care Program	Donations	Kyger Clinic	Comp. Counseling Initiative Gr	Counseling Grant -	Lowes Garden Club Grant Sc
Cash and investments - beginning	\$ 688	\$ (303,131)	\$ 14,387	\$ 46,241	\$ 19,253	\$ 756	\$ (691)	\$ 1,653	\$ -
Receipts:									
Local sources	-	247,341	-	-	1,479	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	62,859	-	-	-	-	-
Total receipts	-	247,341	-	62,859	1,479	-	-	-	-
Disbursements:									
Instruction	-	10,265	-	50,650	-	-	-	-	-
Support services	-	133,811	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	144,076	-	50,650	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	103,265	-	12,209	1,479	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	103,265	-	12,209	1,479	-	-	-	-
Cash and investments - ending	\$ 688	\$ (199,866)	\$ 14,387	\$ 58,450	\$ 20,732	\$ 756	\$ (691)	\$ 1,653	\$ -

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Athletics Pe Grant - Ind Sport	Walmart - Nurses Grant	Suncrest 2Nd Grade Fieldtrip G	Therapy Dog Grant	Mac Grant - A. Miller	Mac Grant 2011-12	Fuel Up To Play Grant	Safe Routes To School-Mini Gra	Fuel Up To Play Grant 2012-13
Cash and investments - beginning	\$ 5	\$ 4	\$ 197	\$ 100	\$ 499	\$ 16	\$ 3	\$ 105	\$ 45
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	198	-	-	-	-	-	-
Support services	-	4	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	4	198	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(4)	(198)	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4)	(198)	-	-	-	-	-	-
Cash and investments - ending	\$ 5	\$ -	\$ (1)	\$ 100	\$ 499	\$ 16	\$ 3	\$ 105	\$ 45

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Dollar General Literacy Grant	In-Mac Design Award Green Meadows	Community Partners Prevention Grant - BI	In-Mac Micro Grant	E Learning Whin	Mattix Trust	Fef Teacher Grants 2016	Fef 2017 Grants	Fef
Cash and investments - beginning	\$ 127	\$ -	\$ 8,696	\$ 1,399	\$ 86,115	\$ 1,863	\$ 206	\$ 1,169	\$ 5,613
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	162,001	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	162,001	-	-	-	-
Disbursements:									
Instruction	-	-	-	1,399	-	-	595	-	3,911
Support services	-	-	-	-	59,186	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,399	59,186	-	595	-	3,911
Excess (deficiency) of receipts over disbursements	-	-	-	(1,399)	102,815	-	(595)	-	(3,911)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(1,399)	102,815	-	(595)	-	(3,911)
Cash and investments - ending	\$ 127	\$ -	\$ 8,696	\$ -	\$ 188,930	\$ 1,863	\$ (389)	\$ 1,169	\$ 1,702

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Pltw Computer Science 19	Nchs Res. Youth Initiative Pla	Nchs Resilient Youth Grant	Preventing Youth Suicide Intervention Gr	Community Prek	E-Rate Grant	Drug Testing Grant	Awards	Formative Assessment
Cash and investments - beginning	\$ 107	\$ 1	\$ 46,396	\$ 8,300	\$ 55,368	\$ 808	\$ 700	\$ 584,190	\$ 5,221
Receipts:									
Local sources	-	-	-	-	-	-	-	36,849	-
Intermediate sources	-	-	-	-	-	-	4,000	-	-
State sources	-	-	-	-	-	-	-	-	37,995
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	4,000	36,849	37,995
Disbursements:									
Instruction	-	-	-	-	35,322	-	-	-	-
Support services	-	-	65,269	1,793	-	-	2,257	-	39,606
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	808	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	44,943	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	65,269	1,793	35,322	808	2,257	44,943	39,606
Excess (deficiency) of receipts over disbursements	-	-	(65,269)	(1,793)	(35,322)	(808)	1,743	(8,094)	(1,611)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(65,269)	(1,793)	(35,322)	(808)	1,743	(8,094)	(1,611)
Cash and investments - ending	\$ 107	\$ 1	\$ (18,873)	\$ 6,507	\$ 20,046	\$ -	\$ 2,443	\$ 576,096	\$ 3,610

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Special Education Excess Costs	Adult Ed State 2016-2017	Early Education Matching Grant	Medicaid Reimbursement	Secured Schools Safety Grant	Extra- Curricular Activities	Early Intervention 2020-2021	Early Intervention Grant Fy 2021- 2022	Non English 2019-2020
Cash and investments - beginning	\$ (15,774)	\$ -	\$ (17,440)	\$ 177,153	\$ 22,122	\$ 53,207	\$ -	\$ 7,447	\$ 591
Receipts:									
Local sources	-	-	-	-	-	60,358	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	15,774	-	-	45,980	27,878	-	-	8,316	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	15,774	-	-	45,980	27,878	60,358	-	8,316	-
Disbursements:									
Instruction	-	-	-	-	-	93,455	-	7,442	-
Support services	-	-	-	-	50,000	-	-	5	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	50,000	93,455	-	7,447	-
Excess (deficiency) of receipts over disbursements	15,774	-	-	45,980	(22,122)	(33,097)	-	869	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(31,648)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(31,648)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,774	-	-	14,332	(22,122)	(33,097)	-	869	-
Cash and investments - ending	\$ -	\$ -	\$ (17,440)	\$ 191,485	\$ -	\$ 20,110	\$ -	\$ 8,316	\$ 591

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Non-English 2020-2021	Non-English 2021-2022	Non-English Speaking 2018- 19	Non English 2017-18	Technology Grant	Career And Technical Performance Grant	Teacher Appreciation Grant 2022	School Performance Award 2016	Teacher Performance Grant
Cash and investments - beginning	\$ 6,083	\$ 146,773	\$ -	\$ 600	\$ 14,054	\$ (232)	\$ 703	\$ 153	\$ 204
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	657	-	-	-	92	110,535	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	657	-	-	-	92	110,535	-	-
Disbursements:									
Instruction	-	122,403	-	-	-	-	110,207	-	-
Support services	6,084	15,450	-	-	-	-	-	-	-
Noninstructional services	-	8,991	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	6,084	146,844	-	-	-	-	110,207	-	-
Excess (deficiency) of receipts over disbursements	(6,084)	(146,187)	-	-	-	92	328	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,084)	(146,187)	-	-	-	92	328	-	-
Cash and investments - ending	\$ (1)	\$ 586	\$ -	\$ 600	\$ 14,054	\$ (140)	\$ 1,031	\$ 153	\$ 204

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Teacher Appr. Grant 2017	High Ability Students	State Connectivity Grant	Resident Teacher Grant	Title I 2018- 2019	Title I 2019-20 2021	Title I 2020- 2021	Title I 2021- 2022	Title I 2022- 2023 Fy 2023
Cash and investments - beginning	\$ 45	\$ 19,815	\$ 14,494	\$ 609	\$ -	\$ -	\$ 1	\$ (91,878)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	1,567
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	32,017	1,710	45,000	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	426,327	341,771
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	32,017	1,710	45,000	-	-	-	426,327	343,338
Disbursements:									
Instruction	-	20,915	-	-	-	-	-	163,760	347,121
Support services	-	475	-	25,744	-	-	-	101,688	53,262
Noninstructional services	-	-	-	-	-	-	-	44,481	22,052
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	24,522	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	21,390	-	25,744	-	-	-	334,451	422,435
Excess (deficiency) of receipts over disbursements	-	10,627	1,710	19,256	-	-	-	91,876	(79,097)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	10,627	1,710	19,256	-	-	-	91,876	(79,097)
Cash and investments - ending	\$ 45	\$ 30,442	\$ 16,204	\$ 19,865	\$ -	\$ -	\$ 1	\$ (2)	\$ (79,097)

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Special Ed Part B 2017- 2018	Sp Ed Part B Fy 2019 611 Grant	Special Ed Part B Fy 2020	Sp Ed Part B Fy 2021	Special Ed Part B 611 Fy 2022	Special Ed Part B Fy 2023	Special Ed Preschool Fy 2019	Special Ed Preschool Fy 2020	Special Ed Preschool Fy 2021
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (515)	\$ (54,833)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	30,873	329,558	341,790	-	-	1,449
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	30,873	329,558	341,790	-	-	1,449
Disbursements:									
Instruction	-	-	-	-	138,398	276,133	-	-	1,449
Support services	-	2,354	9	31,649	142,802	126,520	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,354	9	31,649	281,200	402,653	-	-	1,449
Excess (deficiency) of receipts over disbursements	-	(2,354)	(9)	(776)	48,358	(60,863)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,354)	(9)	(776)	48,358	(60,863)	-	-	-
Cash and investments - ending	\$ -	\$ (2,354)	\$ (9)	\$ (1,291)	\$ (6,475)	\$ (60,863)	\$ -	\$ -	\$ -

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Special Ed Preschool Fy 2022	Special Ed Preschool Fy 2023	Title Iv Fy 19	Title Iv Ffy 2020 (Sy 2020- 21)	Title Iv Ffy2021	Title Iv Ffy 22	Nutritional Grant-St. Sch Well	Perkins 2019- 2020	Perkins Fy 22 2021-2023
Cash and investments - beginning	\$ (11,125)	\$ -	\$ -	\$ 935	\$ (17,873)	\$ -	\$ 2,719	\$ 6,045	\$ (29,628)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	29,951	-	-	-	24,792	43,267	-	-	127,658
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	29,951	-	-	-	24,792	43,267	-	-	127,658
Disbursements:									
Instruction	6,213	12,613	5,500	-	6,990	35,899	-	350	100,820
Support services	-	-	-	2,085	7,297	-	-	-	6,740
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	6,213	12,613	5,500	2,085	14,287	35,899	-	350	107,560
Excess (deficiency) of receipts over disbursements	23,738	(12,613)	(5,500)	(2,085)	10,505	7,368	-	(350)	20,098
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	23,738	(12,613)	(5,500)	(2,085)	10,505	7,368	-	(350)	20,098
Cash and investments - ending	\$ 12,613	\$ (12,613)	\$ (5,500)	\$ (1,150)	\$ (7,368)	\$ 7,368	\$ 2,719	\$ 5,695	\$ (9,530)

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Perkins Covid- 19 Grant 2020- 21	Perkins Assessment	Perkins Reserve Grant	Perkins Clna Planning Grant 2021-2022	Medicaid Reimbursement - Feder	Title Iia Ffy 2019 Cfd 84.367	Title Iia Ffy 2020	Title Ii Ffy 2021	Title Ii 22-23 Sy
Cash and investments - beginning	\$ -	\$ (2,465)	\$ -	\$ (1,110)	\$ 845,668	\$ 628	\$ (4,931)	\$ (150)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	2,465	98,803	2,480	168,089	-	34,228	69,481	27,371
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,465	98,803	2,480	168,089	-	34,228	69,481	27,371
Disbursements:									
Instruction	-	975	98,803	1,370	59,860	-	-	-	-
Support services	-	-	-	-	17,636	758	28,172	70,086	46,303
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	22,237	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	975	98,803	1,370	99,733	758	28,172	70,086	46,303
Excess (deficiency) of receipts over disbursements	-	1,490	-	1,110	68,356	(758)	6,056	(605)	(18,932)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,490	-	1,110	68,356	(758)	6,056	(605)	(18,932)
Cash and investments - ending	\$ -	\$ (975)	\$ -	\$ -	\$ 914,024	\$ (130)	\$ 1,125	\$ (755)	\$ (18,932)

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Rural Schools And Low Income P	Rural And Low Income Fy 2020	Title Iii	Title Iii 2009- 10	Title Iii 2018- 20	Title Iii 2021- 2024	Title Iii 2019- 2021	Title Iii 2016- 17	3E Grant
Cash and investments - beginning	\$ 4,413	\$ -	\$ 119	\$ 3,561	\$ -	\$ (45,283)	\$ (1)	\$ (500)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	682	-	-	-	81,634	-	-	101,230
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	682	-	-	-	81,634	-	-	101,230
Disbursements:									
Instruction	-	-	-	-	-	61,041	-	-	34,565
Support services	-	682	-	-	-	19,164	-	-	49,934
Noninstructional services	-	-	-	-	-	842	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	6,000
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	682	-	-	-	81,047	-	-	90,499
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	587	-	-	10,731
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	587	-	-	10,731
Cash and investments - ending	\$ 4,413	\$ -	\$ 119	\$ 3,561	\$ -	\$ (44,696)	\$ (1)	\$ (500)	\$ 10,731

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Arp - Homless Children &Amp;Amp;Amp; Amp;	Arp 611 Idea	Arp 619 Idea Preschool	Esser lii	Child Care Development Block Grant	Child Care Development Block Grant Progr	Esser li	Federal Stimulus - 18003 Educ. Stab Reli	Clearing Accounts
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (156,632)	\$ 89,176	\$ 296,720	\$ (68,070)	\$ -	\$ 66
Receipts:									
Local sources	-	-	-	-	-	-	-	2,659	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,650	74,990	-	1,749,475	-	-	728,376	20,135	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,650	74,990	-	1,749,475	-	-	728,376	22,794	-
Disbursements:									
Instruction	50	53,217	-	283,844	-	181,785	473,576	-	-
Support services	695	38,666	394	966,287	-	-	321,924	22,794	-
Noninstructional services	1,658	-	-	-	-	-	34,640	-	-
Facilities acquisition and construction	-	-	-	429,649	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	2,403	91,883	394	1,679,780	-	181,785	830,140	22,794	-
Excess (deficiency) of receipts over disbursements	(753)	(16,893)	(394)	69,695	-	(181,785)	(101,764)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(753)	(16,893)	(394)	69,695	-	(181,785)	(101,764)	-	-
Cash and investments - ending	\$ (753)	\$ (16,893)	\$ (394)	\$ (86,937)	\$ 89,176	\$ 114,935	\$ (169,834)	\$ -	\$ 66

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Prepaid School Lunch Accounts	Federal Tax	Social Security	State Tax	Cagit	Trf	Perf	Health Insurance	Tax Sheltered Annuities
Cash and investments - beginning	\$ 20,174	\$ 972	\$ 586	\$ 25,374	\$ 53,999	\$ (656)	\$ 617	\$ 11,212	\$ (60)
Receipts:									
Local sources	234,633	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	6,863	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	1,298,379	1,333,332	552,255	360,333	-	133,116	784,086	200,288
Total receipts	234,633	1,298,379	1,333,332	559,118	360,333	-	133,116	784,086	200,288
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	234,769	1,298,531	1,333,268	564,237	362,366	180	132,002	813,749	200,288
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	234,769	1,298,531	1,333,268	564,237	362,366	180	132,002	813,749	200,288
Excess (deficiency) of receipts over disbursements	(136)	(152)	64	(5,119)	(2,033)	(180)	1,114	(29,663)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(136)	(152)	64	(5,119)	(2,033)	(180)	1,114	(29,663)	-
Cash and investments - ending	\$ 20,038	\$ 820	\$ 650	\$ 20,255	\$ 51,966	\$ (836)	\$ 1,731	\$ (18,451)	\$ (60)

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

		Textbook					Aflac	
	Garnishment	Garnishment	United Way	Teacher Dues	Child Support	Ymca	Fef Fund	Aflac Reimbursables
Cash and investments - beginning	\$ (1,854)	\$ 1,017	\$ -	\$ (38)	\$ 55	\$ -	\$ -	\$ 2,162 \$ 37
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	28,280	4,873	9,375	-	15,915	-	6,277	43,247 -
Total receipts	28,280	4,873	9,375	-	15,915	-	6,277	43,247 -
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	28,282	4,873	9,375	-	15,915	-	6,275	43,247 -
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	28,282	4,873	9,375	-	15,915	-	6,275	43,247 -
Excess (deficiency) of receipts over disbursements	(2)	-	-	-	-	-	2	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2)	-	-	-	-	-	2	-
Cash and investments - ending	\$ (1,856)	\$ 1,017	\$ -	\$ (38)	\$ 55	\$ -	\$ 2	\$ 2,162 \$ 37

COMMUNITY SCHOOLS OF FRANKFORT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Tasc	Life Insurance	Colonial Insurance	Epic Dental And Vision	Vsp Vision	Principal Vision	Principal Dental	Fringe Benefit Clearing	Totals
Cash and investments - beginning	\$ (438)	\$ (15)	\$ (4)	\$ 894	\$ (7)	\$ -	\$ -	\$ 21	\$ 15,581,298
Receipts:									
Local sources	-	-	-	-	-	-	-	-	10,153,169
Intermediate sources	-	-	-	-	-	-	-	-	4,072
State sources	-	-	-	-	-	-	-	-	23,304,527
Federal sources	-	-	-	-	-	-	-	-	7,347,746
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	89,962	1,991	12,818	-	-	19,419	114,848	(192)	5,217,645
Total receipts	89,962	1,991	12,818	-	-	19,419	114,848	(192)	46,027,159
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	16,439,465
Support services	-	-	-	-	-	-	-	-	12,798,205
Noninstructional services	-	-	-	-	-	-	-	-	2,620,841
Facilities acquisition and construction	-	-	-	-	-	-	-	-	3,473,286
Debt services	-	-	-	-	-	-	-	-	6,191,429
Nonprogrammed charges	89,616	1,991	12,818	-	1,220	19,419	114,848	-	5,362,734
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	89,616	1,991	12,818	-	1,220	19,419	114,848	-	46,885,960
Excess (deficiency) of receipts over disbursements	346	-	-	-	(1,220)	-	-	(192)	(858,801)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	31,704
Transfers in	-	-	-	-	-	-	-	-	3,770,991
Transfers out	-	-	-	-	-	-	-	-	(3,770,990)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	31,705
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	346	-	-	-	(1,220)	-	-	(192)	(827,096)
Cash and investments - ending	\$ (92)	\$ (15)	\$ (4)	\$ 894	\$ (1,227)	\$ -	\$ -	\$ (171)	\$ 14,754,202

COMMUNITY SCHOOLS OF FRANKFORT
SCHEDULE OF LEASES AND DEBT
June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Frankton High School Elementary School Building Corporation	HS RENOVATION SERIES 2014	\$ 3,463,000	12/31/2014	12/31/2025
Frankton High School Elementary School Building Corporation	HS RENOVATION SERIES 2015	1,467,000	7/15/2016	1/15/2035
Frankton High School Elementary School Building Corporation	HS RENOVATION SERIES 2016	711,000	1/15/2017	1/15/2035
Total governmental activities		<u>2,178,000</u>		
Total of annual lease payments		<u>\$ 2,178,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	GENERAL OBLIGATION BOND OF 2022 - PAVING AND LIGHTING	\$ 2,705,000	\$ 270,000
General Obligation Bonds	RETIREMENT/SERVERANCE BONDS	<u>695,000</u>	<u>345,000</u>
Total governmental activities		<u>3,400,000</u>	<u>615,000</u>
Totals		<u>\$ 3,400,000</u>	<u>\$ 615,000</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/>.