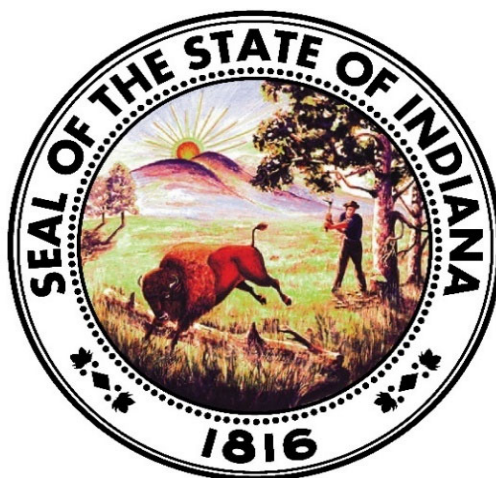


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL COMPLIANCE AUDIT REPORT
OF
YORKTOWN COMMUNITY SCHOOLS
DELAWARE COUNTY, INDIANA
July 1, 2021 to June 30, 2023



FILED
03/26/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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March 26, 2024

To: The Officials of Yorktown Community Schools
Yorktown Community Schools
Delaware County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the Yorktown Community Schools. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2023. Per the *Independent Auditor's Report*, the financial statement referred to above presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2023, and its cash receipts, cash disbursements, and other financing sources (uses) 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.

We call your attention to the finding included in the report on pages 41 through 43. Please see the Schedule of Findings and Questioned Costs for complete details related to the finding. Management's Corrective Action Plan appears on pages 44 and 45.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Yorktown Community Schools was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

YORKTOWN COMMUNITY SCHOOLS
Delaware County, Indiana

FINANCIAL STATEMENT
As of June 30, 2023 and for the
period of July 1, 2021 through June 30, 2023

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YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2021 through June 30, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kara Schoch	07-01-21 to 06-30-23
Superintendent of Schools	Dr. Gregory Hinshaw	07-01-21 to 06-30-23
President of the School Board	Thomas Simpson	07-01-21 to 12-31-21
	Ryan Kelly	01-01-22 to 12-31-22
	Alison Tokar	01-01-23 to 06-30-23

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Yorktown Community Schools
Delaware County, Indiana

Report on the Audit of the Financial Statement***Opinions***

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the Yorktown Community Schools (the School Corporation) as of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2023, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2021 through June 30, 2023 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2023, or changes in net position for the period of July 1, 2021 through June 30, 2023.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits 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 opinion.

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

As described in Note 1 to the financial statement, the financial statement is prepared by the School Corporation 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.

(Continued)

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 and pervasive.

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) as described in Note 1, and 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 made by 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statement.

(Continued)

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does 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 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 conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 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 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.


Crowe LLP

Indianapolis, Indiana
February 28, 2024

YORKTOWN COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Education	\$ 9,472,696	\$ 19,446,797	\$ 17,485,232	\$ (3,841,940)	\$ 7,592,321	\$ 20,315,047	\$ 18,033,594	\$ (3,484,435)	\$ 6,389,339
Debt Service	457,155	2,176,783	1,850,094	(261,585)	522,259	2,092,002	1,863,183	(100,874)	650,204
Operations	1,467,417	3,601,646	5,909,592	2,500,083	1,659,554	3,580,323	6,779,428	2,500,000	960,449
Local Rainy Day	5,048,278	75,312	3,866,733	1,345,000	2,601,857	31,828	1,427,774	1,000,000	2,205,911
2019 Yes/Yms Construction	2,142,024	35,642	2,177,666	-	-	-	-	-	-
2021 Go Bond-Yes Renovations	2,310,871	-	2,310,871	-	-	-	-	-	-
2021 Go Interest	-	-	67,222	170,999	103,777	-	47,850	-	55,927
School Lunch	468,351	1,376,238	1,182,952	-	661,637	1,652,492	1,424,072	-	890,057
Curricular Materials Rental	1,298,328	802,600	426,329	90,586	1,765,185	572,953	773,754	100,874	1,665,258
Self-Insurance (Student Device)	111,649	69,032	80	-	180,601	87,788	17,442	-	250,947
Levy Excess	109	-	-	-	109	-	-	-	109
Latchkey	191,851	166,243	125,399	-	232,695	178,035	165,012	-	245,718
Ycs Elearning Pd	9,741	6,925	2,826	-	13,840	3,100	1,785	-	15,155
Yms Homework Help	1,468	-	-	-	1,468	-	-	-	1,468
Yes Homework Help	355	-	-	-	355	-	-	-	355
Yhs Academic Assistance	1,305	-	-	-	1,305	-	-	-	1,305
2008-09 Student Wellness Grant	1,192	-	-	-	1,192	-	-	-	1,192
Ycs Education	1,387	2,395	2,542	-	1,240	5,210	5,155	-	1,295
Mt Pleasant Educ Found Grant	1,039	-	-	-	1,039	-	-	-	1,039
Ball Bros Foundation Grant 05	1,485	-	-	-	1,485	-	-	-	1,485
Wellness Program 2013-2014	4,998	-	-	-	4,998	-	-	-	4,998
Excellence In Teaching Award	7,839	-	-	-	7,839	-	-	-	7,839
Bell Educ - Individual Grants	4,229	1,398	3,170	-	2,457	2,789	2,270	-	2,976
Discretionary Special	15,607	963	5,142	-	11,428	415	6,580	-	5,263
Granting The Seed Grant	1,100	-	-	-	1,100	-	-	-	1,100
Lilly Endowment Counseling Gnt	56,126	-	56,126	-	-	-	-	-	-
By5 Early Childhood Initiative	-	2,636	2,636	-	-	2,311	2,311	-	-
Ball Brothers Foundation	-	20,000	2,500	-	17,500	-	17,500	-	-
Mental Health Pilot Program	132	-	132	-	-	-	-	-	-
Ball Brothers Foundation - Sesst	10,000	-	10,000	-	-	-	-	-	-
Ball Brothers Fdn - Comprehensive Course	-	-	-	-	-	5,000	5,000	-	-
Ycs Foundation Inc - Grants	-	9,375	6,530	-	2,845	7,919	9,009	-	1,755
Coag Grant - Dchd	-	-	-	-	-	77,316	48,045	-	29,271
Educational License Plates	4,449	131	-	-	4,580	300	-	-	4,880
Alternative Education	2,049	-	-	-	2,049	-	-	-	2,049
2009-10 Early Intervention	1,863	-	-	-	1,863	-	-	-	1,863
Yhs Student Council/United Way	500	-	-	-	500	-	-	-	500
2008-09 Sch Intervention/Car	1,465	-	-	-	1,465	-	-	-	1,465

(Continued)

YORKTOWN COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period July 1, 2021 through June 30, 2023

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-2021	Receipts	Disbursements		06-30-2022	Receipts	Disbursements		
Poverty	\$ 1,092	\$ 100	\$ -	\$ -	\$ 1,192	\$ 5,390	\$ 1,284	\$ -	\$ 5,298
Scholarships & Awards	200	-	-	-	200	-	-	-	200
Lib.Liberal Arts-Investment	9,349	17	9,366	-	-	-	-	-	-
Library Liberal Arts	1,521	-	-	-	1,521	-	-	-	1,521
Formative Assessment	-	34,229	34,229	-	-	36,030	36,030	-	-
Special Education Excess Costs	243	-	-	-	243	-	-	-	243
Student Learning And Recovery Grant Prog	-	6,728	13,503	-	(6,775)	29,078	39,693	-	(17,390)
Medicaid Reimbursement	47,737	2,622	361	(2,560)	47,438	16,734	-	(15,565)	48,607
Secured Schools Safety Grant	-	9,966	9,966	-	-	68,636	69,895	-	(1,259)
Stem Acceleration Program Grant Yes/Pve	(44,352)	46,618	30,648	-	(28,382)	28,382	-	-	-
Stem Acceleration Grant: Cohort 5	(2,360)	-	31,796	-	(34,156)	75,000	40,844	-	-
Stem Integration Grant Rd 2	-	-	-	-	-	-	56,256	-	(56,256)
Early Intervention Grant 20-21	304	-	304	-	-	-	-	-	-
Early Intervention Grant 21-22	-	9,287	9,172	-	115	-	115	-	-
Early Intervention Grant 22/23	-	-	-	-	-	7,992	2,340	-	5,652
Nesp 2021-22	-	11,651	11,651	-	-	-	-	-	-
Nesp 2022-23	-	-	-	-	-	9,238	9,238	-	-
Teacher Appreciation Grant	-	100,607	100,607	-	-	101,581	101,581	-	-
High Ability Students	-	36,280	29,995	-	6,285	32,501	34,088	-	4,698
State Connectivity Grant	11,439	14,512	22,730	-	3,221	16,011	4,490	-	14,742
Title I 11-12	4,048	-	-	-	4,048	-	-	-	4,048
Title I 2014-2015	289	-	-	-	289	-	-	-	289
Title I 2020-21 Sy	(11,939)	26,470	14,531	-	-	-	-	-	-
Title I 2021-22 Sy	-	162,291	207,855	-	(45,564)	101,909	56,345	-	-
Title I 2022-23 Sy	-	-	-	-	-	194,282	231,844	-	(37,562)
World Changers/Summer Youth	1,503	-	-	-	1,503	-	-	-	1,503
Fy21 Sped Part B Section 611	(89,109)	186,220	97,111	-	-	-	-	-	-
Fy22 Sped Part B Section 611	-	242,037	502,218	-	(260,181)	365,349	105,168	-	-
Fy23 Sped Part B Section 611	-	-	-	-	-	443,389	541,331	-	(97,942)
2009-2010 Title Iv Part A	1,743	-	-	-	1,743	-	-	-	1,743
Title Iv: Fy19: Project#2019-424-045	-	-	-	-	-	2,541	2,541	-	-
Title Iv: Fy20: Award Id#S424A200015	(3,663)	6,438	4,351	-	(1,576)	1,576	-	-	-
Title Iv: Fy21	-	-	2,100	-	(2,100)	18,049	15,949	-	-
Title Iv: Ffy22	-	-	-	-	-	-	11,747	-	(11,747)
Medicaid Reimbursement - Federal	61,544	36,484	935	-	97,093	65,456	-	-	162,549
Title li A Ffy19	(1,000)	1,000	-	-	-	-	-	-	-
Title li A Ffy21	-	-	50,183	-	(50,183)	50,183	15,000	-	(15,000)
Title li A Ffy22	-	-	-	-	-	-	55,265	-	(55,265)

(Continued)

YORKTOWN COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Homeless Children And Youth (Arpa-Essa)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ (300)
Idea Arp Act Of 2021 (84.027X)	-	-	15,384	-	(15,384)	88,940	109,594	-	(36,038)
Esser Iii	-	580,073	680,767	-	(100,694)	462,492	451,612	-	(89,814)
Esser li	(326,558)	497,281	358,785	-	(188,062)	254,440	83,323	-	(16,945)
Prepaid School Lunch Accounts	73,803	26,323	43,834	-	56,292	95,247	118,562	-	32,977
Federal Tax	-	1,174,876	1,174,876	-	-	1,245,729	1,245,729	-	-
Social Security-Teaching	-	785,105	785,105	-	-	821,551	821,551	-	-
Social Security-Non-Teaching	-	314,046	314,046	-	-	336,445	336,445	-	-
State Taxes	42,801	460,200	468,602	-	34,399	485,634	482,106	-	37,927
Local Tax	20,341	220,619	224,194	-	16,766	235,969	233,824	-	18,911
Teacher Retirement	(16,559)	-	-	-	(16,559)	-	-	-	(16,559)
Public Employee Retirement	113	-	-	-	113	-	-	-	113
Group Ins/Employee Share	512,075	799,250	788,241	-	523,084	834,084	825,985	-	531,183
Hsa - Employee Contributions	-	-	-	-	-	6	6	-	-
Dental Insurance/Emp Share	11,630	22,434	23,165	-	10,899	20,631	20,720	-	10,810
Group Life Insurance	(2,507)	668	212	-	(2,051)	587	170	-	(1,634)
Long Term Disability Insurance	871	229	-	-	1,100	231	-	-	1,331
Optional Life - Ista	751	-	-	-	751	-	-	-	751
Ohio State Tax	-	18	18	-	-	6	-	-	6
Voluntary Life - Guardian	10,574	12,165	12,331	-	10,408	14,685	13,900	-	11,193
Garnishments	-	15,023	15,023	-	-	18,284	18,284	-	-
Aflac	(33,655)	11,421	14,806	-	(37,040)	13,368	10,497	-	(34,169)
Aflac Group Policies	17,017	61,583	65,388	-	13,212	63,846	59,879	-	17,179
Voluntary P.E.R.F.	116	34,416	34,532	-	-	36,619	36,619	-	-
Adm Fee/Garnishment	638	-	-	-	638	-	-	-	638
Ymca Dues - Payroll Deduction	3,116	-	-	-	3,116	-	-	-	3,116
Annuity-Metlife	-	35,436	35,436	-	-	35,320	35,320	-	-
Aflac-Adm Fees	(2,035)	-	-	-	(2,035)	-	-	-	(2,035)
Aflac-Medical Fsa	(6,775)	-	-	-	(6,775)	-	-	-	(6,775)
Aflac-Dependent Care Fsa	10,295	-	-	-	10,295	-	-	-	10,295
403B - Security Benefit	-	110,925	110,925	-	-	156,553	156,553	-	-
403B Asp-Annuity	-	76,830	76,830	-	-	83,155	83,155	-	-
Garnish Fee	26	-	-	-	26	-	-	-	26
Voluntary--Trf	17,123	58,283	58,283	-	17,123	68,642	68,642	-	17,123
lapss President'S Installation	1,478	650	2,128	-	-	-	-	-	-
Totals	\$ 23,420,326	\$ 34,025,527	\$ 41,980,297	\$ 583	\$ 15,466,139	\$ 35,656,599	\$ 37,273,584	\$ -	\$ 13,849,154

See notes to financial statement.

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023 and for the period of
July 1, 2021 through June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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 basis of accounting also requires presentation of certain information as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), 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. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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.

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.

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.

(Continued)

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023 and for the period of
July 1, 2021 through June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Disbursements: Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Instruction. Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services. Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services. Amounts disbursed for food service operations and community service operations.

Facilities acquisition and construction. Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

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

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

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 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.

(Continued)

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023 and for the period of
July 1, 2021 through June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 School Corporation itself.

NOTE 2 - BUDGETS

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

NOTE 3 - PROPERTY TAXES

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOTE 4 - DEPOSITS AND INVESTMENTS

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

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.

The School Corporation held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation held investments in treasury notes for the period under audit.

(Continued)

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023 and for the period of
July 1, 2021 through June 30, 2023

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.

The School Corporation has purchased insurance to address the risks described above.

NOTE 6 - CASH BALANCE DEFICITS

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2022 and 2023. The deficits in the Teacher Retirement, Group Life Insurance, Aflac, Aflac-Adm Fees, and Aflac-Medical Fsa funds is the result of disbursements exceeding receipts due to under-estimating current requirements for the fund. These deficits will be repaid from future receipts.

NOTE 7 - HOLDING CORPORATION

The School Corporation has entered into a series of capital leases with the Yorktown Pleasant View School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments for the period July 1, 2021 through June 30, 2022 totaled \$999,000. Lease payments for the period July 1, 2022 through June 30, 2023 totaled \$1,243,000.

NOTE 8 - PENSION PLANS

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

(Continued)

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023 and for the period of
July 1, 2021 through June 30, 2023

NOTE 8 - PENSION PLANS (Continued)

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.

Teachers' Retirement Fund

Plan Descriptions

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

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

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

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

(Continued)

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023 and for the period of
July 1, 2021 through June 30, 2023

NOTE 8 - PENSION PLANS (Continued)

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

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

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

NOTE 9 - SUBSEQUENT EVENTS

In November 2023, the School Corporation issued the General Obligations Bond of 2023, in the amount of \$995,000 to cover renovations and improvements to school facilities, deferred maintenance, HVAC, and site improvements.

OTHER INFORMATION (Unaudited)

YORKTOWN COMMUNITY SCHOOLS
 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	Operations	Local Rainy Day	2019 Yes/Yms Construction	2021 Go Bond-Yes Renovations	2021 Go Interest	School Lunch	Curricular Materials Rental	Self-Insurance (Student Device)	Levy Excess	Latchkey	Ycs Elearning Pd	Yms Homework Help
Cash and investments - beginning	\$ 9,472,696	\$ 457,155	\$ 1,467,417	\$ 5,048,278	\$ 2,142,024	\$ 2,310,871	\$ -	\$ 468,351	\$ 1,298,328	\$ 111,649	\$ 109	\$ 191,851	\$ 9,741	\$ 1,468
Receipts:														
Local sources	215,021	2,176,783	3,518,439	75,312	35,642	-	-	86,293	727,520	69,032	-	166,243	6,500	-
Intermediate sources	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	19,230,320	-	-	-	-	-	-	10,660	75,080	-	-	-	-	-
Federal sources	-	-	80,883	-	-	-	-	1,278,960	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	256	-	2,324	-	-	-	-	325	-	-	-	-	425	-
Total receipts	19,446,797	2,176,783	3,601,646	75,312	35,642	-	-	1,376,238	802,600	69,032	-	166,243	6,925	-
Disbursements:														
Instruction	13,139,709	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	4,010,080	-	5,477,736	-	-	-	-	43,219	426,329	80	-	398	2,826	-
Noninstructional services	335,443	-	15,711	-	-	-	-	1,139,733	-	-	-	125,001	-	-
Facilities acquisition and construction	-	-	416,145	3,866,733	2,177,666	2,310,871	-	-	-	-	-	-	-	-
Debt services	-	1,850,094	-	-	-	-	67,222	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	17,485,232	1,850,094	5,909,592	3,866,733	2,177,666	2,310,871	67,222	1,182,952	426,329	80	-	125,399	2,826	-
Excess (deficiency) of receipts over disbursements	1,961,565	326,689	(2,307,946)	(3,791,421)	(2,142,024)	(2,310,871)	(67,222)	193,286	376,271	68,952	-	40,844	4,099	-
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	500	-	83	-	-	-	-	-	-	-	-	-	-	-
Transfers in	2,560	-	2,500,000	1,345,000	-	-	170,999	-	90,586	-	-	-	-	-
Transfers out	(3,845,000)	(261,585)	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,841,940)	(261,585)	2,500,083	1,345,000	-	-	170,999	-	90,586	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,880,375)	65,104	192,137	(2,446,421)	(2,142,024)	(2,310,871)	103,777	193,286	466,857	68,952	-	40,844	4,099	-
Cash and investments - ending	\$ 7,592,321	\$ 522,259	\$ 1,659,554	\$ 2,601,857	\$ -	\$ -	\$ 103,777	\$ 661,637	\$ 1,765,185	\$ 180,601	\$ 109	\$ 232,695	\$ 13,840	\$ 1,468

(Continued)

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

	Yes Homework Help	Yhs Academic Assistance	2008-09 Student Wellness Grant	Ycs Education	Mt Pleasant Educ Found Grant	Ball Bros Foundation Grant 05	Wellness Program 2013-2014	Excellence In Teaching Award	Bell Educ - Individual Grants	Discretionary Special	Granting The Seed Grant	Lilly Endowment Counseling Gnt	By5 Early Childhood Initiative	Ball Brothers Foundation	Mental Health Pilot Program
Cash and investments - beginning	\$ 355	\$ 1,305	\$ 1,192	\$ 1,387	\$ 1,039	\$ 1,485	\$ 4,998	\$ 7,839	\$ 4,229	\$ 15,607	\$ 1,100	\$ 56,126	\$ -	\$ -	\$ 132
Receipts:															
Local sources	-	-	-	2,395	-	-	-	-	1,398	963	-	-	2,636	17,500	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	2,395	-	-	-	-	1,398	963	-	-	2,636	20,000	-
Disbursements:															
Instruction	-	-	-	2,476	-	-	-	-	3,170	-	-	-	2,636	-	-
Support services	-	-	-	66	-	-	-	-	-	5,142	-	56,126	-	2,500	132
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	2,542	-	-	-	-	3,170	5,142	-	56,126	2,636	2,500	132
Excess (deficiency) of receipts over disbursements	-	-	-	(147)	-	-	-	-	(1,772)	(4,179)	-	(56,126)	-	17,500	(132)
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	-	-	-	(147)	-	-	-	-	(1,772)	(4,179)	-	(56,126)	-	17,500	(132)
Cash and investments - ending	\$ 355	\$ 1,305	\$ 1,192	\$ 1,240	\$ 1,039	\$ 1,485	\$ 4,998	\$ 7,839	\$ 2,457	\$ 11,428	\$ 1,100	\$ -	\$ -	\$ 17,500	\$ -

(Continued)

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

	Ball Brothers Foundation - Sesst	Ycs Foundation Inc - Grants	Educational License Plates	Alternative Education	2009-10 Early Intervention	Yhs Student Council/United Way	2008-09 Sch Intervention/Car	Poverty	Scholarships & Awards	Lib.Liberal Arts- Investment	Library Liberal Arts	Formative Assessment	Special Education Excess Costs	Student Learning And Recovery Grant Prog
Cash and investments - beginning	\$ 10,000	\$ -	\$ 4,449	\$ 2,049	\$ 1,863	\$ 500	\$ 1,465	\$ 1,092	\$ 200	\$ 9,349	\$ 1,521	\$ -	\$ 243	\$ -
Receipts:														
Local sources	-	9,375	-	-	-	-	-	100	-	17	-	-	-	-
Intermediate sources	-	-	131	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	34,229	-	6,728
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	9,375	131	-	-	-	-	100	-	17	-	34,229	-	6,728
Disbursements:														
Instruction	-	6,530	-	-	-	-	-	-	-	-	-	8,808	-	7,688
Support services	10,000	-	-	-	-	-	-	-	-	-	-	25,421	-	5,815
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	9,366	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,000	6,530	-	-	-	-	-	-	-	9,366	-	34,229	-	13,503
Excess (deficiency) of receipts over disbursements	(10,000)	2,845	131	-	-	-	-	100	-	(9,349)	-	-	-	(6,775)
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	(10,000)	2,845	131	-	-	-	-	100	-	(9,349)	-	-	-	(6,775)
Cash and investments - ending	\$ -	\$ 2,845	\$ 4,580	\$ 2,049	\$ 1,863	\$ 500	\$ 1,465	\$ 1,192	\$ 200	\$ -	\$ 1,521	\$ -	\$ 243	\$ (6,775)

(Continued)

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

	Medicaid Reimbursement	Secured Schools Safety Grant	Stem Acceleration Program Grant Yes/Pve	Stem Acceleration Grant: Cohort 5	Early Intervention Grant 20-21	Early Intervention Grant 21-22	Nesp 2021-22	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Title I 2014-2015	Title I 2020- 21 Sy	Title I 2021- 22 Sy	
Cash and investments - beginning	\$ 47,737	\$ -	\$ (44,352)	\$ (2,360)	\$ 304	\$ -	\$ -	\$ -	\$ -	\$ 11,439	\$ 4,048	\$ 289	\$ (11,939)	\$ -
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	2,622	9,966	46,618	-	-	9,287	11,651	100,607	36,280	14,512	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	26,470	162,291
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,622	9,966	46,618	-	-	9,287	11,651	100,607	36,280	14,512	-	-	26,470	162,291
Disbursements:														
Instruction	-	-	1,242	1,556	304	9,172	11,621	100,607	15,717	-	-	-	8,460	133,623
Support services	361	9,966	29,406	30,240	-	-	30	-	14,278	22,730	-	-	6,071	73,077
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	1,155
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	361	9,966	30,648	31,796	304	9,172	11,651	100,607	29,995	22,730	-	-	14,531	207,855
Excess (deficiency) of receipts over disbursements	2,261	-	15,970	(31,796)	(304)	115	-	-	6,285	(8,218)	-	-	11,939	(45,564)
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(2,560)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,560)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(299)	-	15,970	(31,796)	(304)	115	-	-	6,285	(8,218)	-	-	11,939	(45,564)
Cash and investments - ending	\$ 47,438	\$ -	\$ (28,382)	\$ (34,156)	\$ -	\$ 115	\$ -	\$ -	\$ 6,285	\$ 3,221	\$ 4,048	\$ 289	\$ -	\$ (45,564)

(Continued)

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

	World Changers/Summer Youth	Fy21 Sped Part B Section 611	Fy22 Sped Part B Section 611	2009-2010 Title Iv Part A	Title Iv: Fy20: Award Id#S424A200015	Title Iv: Fy21	Medicaid Reimbursement - Federal	Title II A Ffy19	Title II A Ffy21	Idea Arp Act Of 2021 (84.027X)	Esser Iii	Esser Ii	Prepaid School Lunch Accounts
Cash and investments - beginning	\$ 1,503	\$ (89,109)	\$ -	\$ 1,743	\$ (3,663)	\$ -	\$ 61,544	\$ (1,000)	\$ -	\$ -	\$ -	\$ (326,558)	\$ 73,803
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	186,220	242,037	-	6,438	-	36,484	1,000	-	-	580,073	497,281	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	26,323
Total receipts	-	186,220	242,037	-	6,438	-	36,484	1,000	-	-	580,073	497,281	26,323
Disbursements:													
Instruction	-	83,293	434,324	-	-	-	-	-	-	6,077	615,767	358,785	-
Support services	-	13,818	67,894	-	4,351	2,100	935	-	50,183	9,307	65,000	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	43,834
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	97,111	502,218	-	4,351	2,100	935	-	50,183	15,384	680,767	358,785	43,834
Excess (deficiency) of receipts over disbursements	-	89,109	(260,181)	-	2,087	(2,100)	35,549	1,000	(50,183)	(15,384)	(100,694)	138,496	(17,511)
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	-	89,109	(260,181)	-	2,087	(2,100)	35,549	1,000	(50,183)	(15,384)	(100,694)	138,496	(17,511)
Cash and investments - ending	\$ 1,503	\$ -	\$ (260,181)	\$ 1,743	\$ (1,576)	\$ (2,100)	\$ 97,093	\$ -	\$ (50,183)	\$ (15,384)	\$ (100,694)	\$ (188,062)	\$ 56,292

(Continued)

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

	Federal Tax	Social Security-Teaching	Social Security-Non-Teaching	State Taxes	Local Tax	Teacher Retirement	Public Employee Retirement	Group Ins/Employee Share	Dental Insurance/Emp Share	Group Life Insurance	Long Term Disability Insurance	Optional Life - Ista	Ohio State Tax	Voluntary Life - Guardian	Garnishments
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 42,801	\$ 20,341	\$ (16,559)	\$ 113	\$ 512,075	\$ 11,630	\$ (2,507)	\$ 871	\$ 751	\$ -	\$ 10,574	\$ -
Receipts:															
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,174,876	785,105	314,046	460,200	220,619	-	-	799,250	22,434	668	229	-	18	12,165	15,023
Total receipts	1,174,876	785,105	314,046	460,200	220,619	-	-	799,250	22,434	668	229	-	18	12,165	15,023
Disbursements:															
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,174,876	785,105	314,046	468,602	224,194	-	-	788,241	23,165	212	-	-	18	12,331	15,023
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,174,876	785,105	314,046	468,602	224,194	-	-	788,241	23,165	212	-	-	18	12,331	15,023
Excess (deficiency) of receipts over disbursements	-	-	-	(8,402)	(3,575)	-	-	11,009	(731)	456	229	-	-	(166)	-
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(8,402)	(3,575)	-	-	11,009	(731)	456	229	-	-	(166)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 34,399	\$ 16,766	\$ (16,559)	\$ 113	\$ 523,084	\$ 10,899	\$ (2,051)	\$ 1,100	\$ 751	\$ -	\$ 10,408	\$ -

(Continued)

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

	Aflac	Aflac Group Policies	Voluntary P.E.R.F.	Adm Fee/Garnishment	Ymca Dues - Payroll Deduction	Annuity-Metlife	Aflac-Adm Fees	Aflac-Medical Fsa	Aflac-Dependent Care Fsa	403B - Security Benefit	403B Asp-Annuity	Garnish Fee	Voluntary--Trf	lapss President's Installation	Totals
Cash and investments - beginning	\$ (33,655)	\$ 17,017	\$ 116	\$ 638	\$ 3,116	\$ -	\$ (2,035)	\$ (6,775)	\$ 10,295	\$ -	\$ -	\$ 26	\$ 17,123	\$ 1,478	\$ 23,420,326
Receipts:															
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,111,169
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,831
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,588,560
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,098,137
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	11,421	61,583	34,416	-	-	35,436	-	-	-	110,925	76,830	-	58,283	650	4,223,830
Total receipts	11,421	61,583	34,416	-	-	35,436	-	-	-	110,925	76,830	-	58,283	650	34,025,527
Disbursements:															
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,951,565
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,465,617
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,617,043
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,771,415
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,917,316
Nonprogrammed charges	14,806	65,388	34,532	-	-	35,436	-	-	-	110,925	76,830	-	58,283	2,128	4,257,341
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	14,806	65,388	34,532	-	-	35,436	-	-	-	110,925	76,830	-	58,283	2,128	41,980,297
Excess (deficiency) of receipts over disbursements	(3,385)	(3,805)	(116)	-	-	-	-	-	-	-	-	-	-	(1,478)	(7,954,770)
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	583
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,109,145
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,109,145)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	583
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,385)	(3,805)	(116)	-	-	-	-	-	-	-	-	-	-	(1,478)	(7,954,187)
Cash and investments - ending	\$ (37,040)	\$ 13,212	\$ -	\$ 638	\$ 3,116	\$ -	\$ (2,035)	\$ (6,775)	\$ 10,295	\$ -	\$ -	\$ 26	\$ 17,123	\$ -	\$ 15,466,139

YORKTOWN COMMUNITY SCHOOLS
 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	Operations	Local Rainy Day	2021 Go Interest	School Lunch	Curricular Materials Rental	Self-Insurance (Student Device)	Levy Excess	Latchkey	Ycs Elearning Pd	Yms Homework Help	Yes Homework Help	Yhs Academic Assistance	2008-09 Student Wellness Grant
Cash and investments - beginning	\$ 7,592,321	\$ 522,259	\$ 1,659,554	\$ 2,601,857	\$ 103,777	\$ 661,637	\$ 1,765,185	\$ 180,601	\$ 109	\$ 232,695	\$ 13,840	\$ 1,468	\$ 355	\$ 1,305	\$ 1,192
Receipts:															
Local sources	178,752	2,092,002	3,577,377	31,828	-	624,895	496,652	87,788	-	178,010	2,300	-	-	-	-
Intermediate sources	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	20,133,935	-	-	-	-	10,445	76,301	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	1,016,927	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,160	-	2,946	-	-	225	-	-	-	25	800	-	-	-	-
Total receipts	20,315,047	2,092,002	3,580,323	31,828	-	1,652,492	572,953	87,788	-	178,035	3,100	-	-	-	-
Disbursements:															
Instruction	13,565,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	4,198,092	-	6,281,914	-	-	45,494	773,754	17,442	-	410	1,785	-	-	-	-
Noninstructional services	269,926	-	14,029	-	-	1,378,578	-	-	-	164,602	-	-	-	-	-
Facilities acquisition and construction	-	-	483,485	1,427,774	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	1,863,183	-	-	47,850	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,033,594	1,863,183	6,779,428	1,427,774	47,850	1,424,072	773,754	17,442	-	165,012	1,785	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,281,453	228,819	(3,199,105)	(1,395,946)	(47,850)	228,420	(200,801)	70,346	-	13,023	1,315	-	-	-	-
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	15,565	-	2,500,000	1,000,000	-	-	100,874	-	-	-	-	-	-	-	-
Transfers out	(3,500,000)	(100,874)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,484,435)	(100,874)	2,500,000	1,000,000	-	-	100,874	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,202,982)	127,945	(699,105)	(395,946)	(47,850)	228,420	(99,927)	70,346	-	13,023	1,315	-	-	-	-
Cash and investments - ending	\$ 6,389,339	\$ 650,204	\$ 960,449	\$ 2,205,911	\$ 55,927	\$ 890,057	\$ 1,665,258	\$ 250,947	\$ 109	\$ 245,718	\$ 15,155	\$ 1,468	\$ 355	\$ 1,305	\$ 1,192

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

	Ycs Education	Mt Pleasant Educ Found Grant	Ball Bros Foundation Grant 05	Wellness Program 2013-2014	Excellence In Teaching Award	Bell Educ - Individual Grants	Discretionary Special	Granting The Seed Grant	Lilly Endowment Counseling Gnt	By5 Early Childhood Initiative	Ball Brothers Foundation	Ball Brothers Fdn - Comprehensive Course	Ycs Foundation Inc - Grants	Coag Grant - Dchd	Educational License Plates
Cash and investments - beginning	\$ 1,240	\$ 1,039	\$ 1,485	\$ 4,998	\$ 7,839	\$ 2,457	\$ 11,428	\$ 1,100	\$ -	\$ -	\$ 17,500	\$ -	\$ 2,845	\$ -	\$ 4,580
Receipts:															
Local sources	5,210	-	-	-	-	2,789	415	-	-	2,311	-	-	7,919	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	5,000	-	77,316	300
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	5,210	-	-	-	-	2,789	415	-	-	2,311	-	5,000	7,919	77,316	300
Disbursements:															
Instruction	5,155	-	-	-	-	2,270	1,035	-	-	2,311	15,057	4,987	8,509	-	-
Support services	-	-	-	-	-	-	5,525	-	-	-	2,443	13	500	48,045	-
Noninstructional services	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,155	-	-	-	-	2,270	6,580	-	-	2,311	17,500	5,000	9,009	48,045	-
Excess (deficiency) of receipts over disbursements	55	-	-	-	-	519	(6,165)	-	-	-	(17,500)	-	(1,090)	29,271	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	55	-	-	-	-	519	(6,165)	-	-	-	(17,500)	-	(1,090)	29,271	300
Cash and investments - ending	\$ 1,295	\$ 1,039	\$ 1,485	\$ 4,998	\$ 7,839	\$ 2,976	\$ 5,263	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ 1,755	\$ 29,271	\$ 4,880

(Continued)

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

	Alternative Education	2009-10 Early Intervention	Yhs Student Council/United Way	2008-09 Sch Intervention/Car	Poverty	Scholarships & Awards	Library Liberal Arts	Formative Assessment	Special Education Excess Costs	Student Learning And Recovery Grant Prog	Medicaid Reimbursement	Secured Schools Safety Grant	Stem Acceleration Program Grant Yes/Pve	Stem Acceleration Grant: Cohort 5
Cash and investments - beginning	\$ 2,049	\$ 1,863	\$ 500	\$ 1,465	\$ 1,192	\$ 200	\$ 1,521	\$ -	\$ 243	\$ (6,775)	\$ 47,438	\$ -	\$ (28,382)	\$ (34,156)
Receipts:														
Local sources	-	-	-	-	5,390	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	36,030	-	29,078	16,734	68,636	28,382	75,000
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	5,390	-	-	36,030	-	29,078	16,734	68,636	28,382	75,000
Disbursements:														
Instruction	-	-	-	-	-	-	-	9,453	-	15,561	-	-	-	-
Support services	-	-	-	-	-	-	-	26,577	-	24,132	-	69,895	-	40,844
Noninstructional services	-	-	-	-	1,284	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,284	-	-	36,030	-	39,693	-	69,895	-	40,844
Excess (deficiency) of receipts over disbursements	-	-	-	-	4,106	-	-	-	-	(10,615)	16,734	(1,259)	28,382	34,156
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(15,565)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	(15,565)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	4,106	-	-	-	-	(10,615)	1,169	(1,259)	28,382	34,156
Cash and investments - ending	\$ 2,049	\$ 1,863	\$ 500	\$ 1,465	\$ 5,298	\$ 200	\$ 1,521	\$ -	\$ 243	\$ (17,390)	\$ 48,607	\$ (1,259)	\$ -	\$ -

(Continued)

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

	Stem Integration Grant Rd 2	Early Intervention Grant 21-22	Early Intervention Grant 22/23	Nesp 2022-23	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Title I 11-12	Title I 2014- 2015	Title I 2021-22 Sy	Title I 2022-23 Sy	World Changers/Summer Youth	Fy22 Sped Part B Section 611	Fy23 Sped Part B Section 611
Cash and investments - beginning	\$ -	\$ 115	\$ -	\$ -	\$ -	\$ 6,285	\$ 3,221	\$ 4,048	\$ 289	\$ (45,564)	\$ -	\$ 1,503	\$ (260,181)	\$ -
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	7,992	9,238	101,581	32,501	16,011	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	101,909	194,282	-	365,349	443,389
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	7,992	9,238	101,581	32,501	16,011	-	-	101,909	194,282	-	365,349	443,389
Disbursements:														
Instruction	37,738	115	2,340	9,238	101,581	15,053	-	-	-	33,685	191,602	-	90,653	473,207
Support services	18,518	-	-	-	-	19,035	4,490	-	-	22,660	39,080	-	14,515	68,124
Noninstructional services	-	-	-	-	-	-	-	-	-	-	1,162	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	56,256	115	2,340	9,238	101,581	34,088	4,490	-	-	56,345	231,844	-	105,168	541,331
Excess (deficiency) of receipts over disbursements	(56,256)	(115)	5,652	-	-	(1,587)	11,521	-	-	45,564	(37,562)	-	260,181	(97,942)
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	(56,256)	(115)	5,652	-	-	(1,587)	11,521	-	-	45,564	(37,562)	-	260,181	(97,942)
Cash and investments - ending	\$ (56,256)	\$ -	\$ 5,652	\$ -	\$ -	\$ 4,698	\$ 14,742	\$ 4,048	\$ 289	\$ -	\$ (37,562)	\$ 1,503	\$ -	\$ (97,942)

(Continued)

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

	2009-2010 Title Iv Part A	Title Iv: Fy19: Project#2019- 424-045	Title Iv: Fy20: Award Id#S424A200015	Title Iv: Fy21	Title Iv: Ffy22	Medicaid Reimbursement - Federal	Title li A Ffy21	Title li A Ffy22	Homeless Children And Youth (Arpa- Essa)	Idea Arp Act Of 2021 (84.027X)	Esser lii	Esser li	Prepaid School Lunch Accounts	Federal Tax	Social Security- Teaching
Cash and investments - beginning	\$ 1,743	\$ -	\$ (1,576)	\$ (2,100)	\$ -	\$ 97,093	\$ (50,183)	\$ -	\$ -	\$ (15,384)	\$ (100,694)	\$ (188,062)	\$ 56,292	\$ -	\$ -
Receipts:															
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	2,541	1,576	18,049	-	65,456	50,183	-	-	88,940	462,492	254,440	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	95,247	1,245,729	821,551
Total receipts	-	2,541	1,576	18,049	-	65,456	50,183	-	-	88,940	462,492	254,440	95,247	1,245,729	821,551
Disbursements:															
Instruction	-	-	-	-	10,809	-	-	-	-	71,374	351,612	83,323	-	-	-
Support services	-	2,541	-	15,949	938	-	15,000	55,265	300	38,220	100,000	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	118,562	1,245,729	821,551
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,541	-	15,949	11,747	-	15,000	55,265	300	109,594	451,612	83,323	118,562	1,245,729	821,551
Excess (deficiency) of receipts over disbursements	-	-	1,576	2,100	(11,747)	65,456	35,183	(55,265)	(300)	(20,654)	10,880	171,117	(23,315)	-	-
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	-	-	1,576	2,100	(11,747)	65,456	35,183	(55,265)	(300)	(20,654)	10,880	171,117	(23,315)	-	-
Cash and investments - ending	\$ 1,743	\$ -	\$ -	\$ -	\$ (11,747)	\$ 162,549	\$ (15,000)	\$ (55,265)	\$ (300)	\$ (36,038)	\$ (89,814)	\$ (16,945)	\$ 32,977	\$ -	\$ -

(Continued)

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

	Social Security- Non-Teaching	State Taxes	Local Tax	Teacher Retirement	Public Employee Retirement	Group Ins/Employee Share	Hsa - Employee Contributions	Dental Insurance/Emp Share	Group Life Insurance	Long Term Disability Insurance	Optional Life - Ista	Ohio State Tax	Voluntary Life - Guardian	Garnishments	Aflac
Cash and investments - beginning	\$ -	\$ 34,399	\$ 16,766	\$ (16,559)	\$ 113	\$ 523,084	\$ -	\$ 10,899	\$ (2,051)	\$ 1,100	\$ 751	\$ -	\$ 10,408	\$ -	\$ (37,040)
Receipts:															
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	336,445	485,634	235,969	-	-	834,084	6	20,631	587	231	-	6	14,685	18,284	13,368
Total receipts	336,445	485,634	235,969	-	-	834,084	6	20,631	587	231	-	6	14,685	18,284	13,368
Disbursements:															
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	336,445	482,106	233,824	-	-	825,985	6	20,720	170	-	-	-	13,900	18,284	10,497
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	336,445	482,106	233,824	-	-	825,985	6	20,720	170	-	-	-	13,900	18,284	10,497
Excess (deficiency) of receipts over disbursements	-	3,528	2,145	-	-	8,099	-	(89)	417	231	-	6	785	-	2,871
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,528	2,145	-	-	8,099	-	(89)	417	231	-	6	785	-	2,871
Cash and investments - ending	\$ -	\$ 37,927	\$ 18,911	\$ (16,559)	\$ 113	\$ 531,183	\$ -	\$ 10,810	\$ (1,634)	\$ 1,331	\$ 751	\$ 6	\$ 11,193	\$ -	\$ (34,169)

(Continued)

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

	Aflac Group Policies	Voluntary P.E.R.F.	Adm Fee/Garnishment	Ymca Dues - Payroll Deduction	Annuity-Metlife	Aflac-Adm Fees	Aflac- Medical Fsa	Aflac- Dependent Care Fsa	403B - Security Benefit	403B Asp- Annuity	Garnish Fee	Voluntary-- Trf	Totals
Cash and investments - beginning	\$ 13,212	\$ -	\$ 638	\$ 3,116	\$ -	\$ (2,035)	\$ (6,775)	\$ 10,295	\$ -	\$ -	\$ 26	\$ 17,123	\$ 15,466,139
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	7,293,638
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	83,816
State sources	-	-	-	-	-	-	-	-	-	-	-	-	20,641,864
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	3,065,533
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	63,846	36,619	-	-	35,320	-	-	-	156,553	83,155	-	68,642	4,571,748
Total receipts	63,846	36,619	-	-	35,320	-	-	-	156,553	83,155	-	68,642	35,656,599
Disbursements:													
Instruction	-	-	-	-	-	-	-	-	-	-	-	-	15,102,244
Support services	-	-	-	-	-	-	-	-	-	-	-	-	11,951,500
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	1,829,601
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	1,911,259
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	1,911,033
Nonprogrammed charges	59,879	36,619	-	-	35,320	-	-	-	156,553	83,155	-	68,642	4,567,947
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	59,879	36,619	-	-	35,320	-	-	-	156,553	83,155	-	68,642	37,273,584
Excess (deficiency) of receipts over disbursements	3,967	-	-	-	-	-	-	-	-	-	-	-	(1,616,985)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	3,616,439
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(3,616,439)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,967	-	-	-	-	-	-	-	-	-	-	-	(1,616,985)
Cash and investments - ending	\$ 17,179	\$ -	\$ 638	\$ 3,116	\$ -	\$ (2,035)	\$ (6,775)	\$ 10,295	\$ -	\$ -	\$ 26	\$ 17,123	\$ 13,849,154

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 513,745	\$ 435,519

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

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Apple Inc.	Computer Hardware	\$ 482,623	7/30/2021	7/30/2024
De Lage Landen Public Finance LLC	Copier Lease	16,368	5/12/2023	5/11/2028
Yorktown Community School Building Corporation	Yorktown Middle School HVAC Renovation	141,000	7/15/2014	1/15/2033
Yorktown Community School Building Corporation	Energy Savings Project	161,125	12/30/2009	1/1/2024
Yorktown Community School Building Corporation	Safety Security and Capacity Project at YMS and YES	1,022,500	12/12/2019	12/31/2038
Yorktown Pleasant View School Building Corporation	School Addition and Renovation to PVE	<u>369,500</u>	7/15/2019	1/15/2038
Total governmental activities		<u>2,193,116</u>		
Total of annual lease payments		<u>\$ 2,193,116</u>		

<u>Type</u>	<u>Description of Debt Purpose</u>	<u>Ending Principal Balance</u>	<u>Principal Due Within One Year</u>
Governmental activities:			
General Obligation Bonds	GO Bonds of 2021 - Renovation/ Addition to YES	\$ 2,205,000	\$ 260,000
Notes and Loans Payable	CSF Loan #A2880 - Technology Advancement	-	-
Notes and Loans Payable	CSF Loan #B0180 - Technology Advancement	<u>-</u>	<u>-</u>
Total governmental activities		<u>2,205,000</u>	<u>260,000</u>
Totals		<u>\$ 2,205,000</u>	<u>\$ 260,000</u>

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF CAPITAL ASSETS
June 30, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 845,074
Buildings	54,418,655
Improvements other than buildings	8,367,156
Machinery, equipment, and vehicles	<u>5,272,915</u>
Total governmental activities	<u>68,903,800</u>
Total capital assets	<u>\$ 68,903,800</u>

YORKTOWN COMMUNITY SCHOOLS
STATE REPORTING INFORMATION
July 1, 2021 - June 30, 2023

Financial Statement and Accompanying Notes:

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

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/>.

Indiana Department of Education Reporting:

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

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

The other information on the IDOE website and on the Indiana Gateway for Government Units presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency <u>Cluster Title/Program Title/Project Title</u>	<u>Pass-Through Entity or Direct Grant</u>	Assistance Listing <u>Number</u>	Pass-Through Entity (or Other) Identifying <u>Number</u>	Total Federal Awards Expended <u>06-30-22</u>	Total Federal Awards Expended <u>06-30-23</u>	Total Federal Awards Expended 07-01-21 to <u>06-30-23</u>
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY2022, FY2023	\$ 201,054	\$ 143,109	\$ 344,163
National School Lunch Program		10.553	FY2022, FY2023	1,077,906	873,908	1,951,814
Commodities				<u>122,618</u>	<u>85,651</u>	<u>208,269</u>
Total - Child Nutrition Cluster				<u>1,401,578</u>	<u>1,102,668</u>	<u>2,504,246</u>
Total - Department of Agriculture				<u>1,401,578</u>	<u>1,102,668</u>	<u>2,504,246</u>
<u>Department of Education</u>						
Special Education Cluster						
Special Education Grants to States	Indiana Department of Education					
IDEA-Part B		84.027	21611-008-PN01	186,220	-	186,220
IDEA-Part B		84.027	22611-008-PN01	242,037	365,349	607,386
IDEA-Part B		84.027	23611-008-PN01	-	443,389	443,389
IDEA-Part B - ARP		84.027X	22611ARP-008-PN01	<u>-</u>	<u>88,940</u>	<u>88,940</u>
Total - Special Education Grants to States				<u>428,257</u>	<u>897,678</u>	<u>1,325,935</u>
Special Education - Preschool Grants	Indiana Department of Education					
IDEA-Preschool		84.173	21619-008-PN01	3,873	712	4,585
IDEA-Preschool		84.173	22619-008-PN01	4,736	7,812	12,548
IDEA-Preschool - ARP		84.173X	22619-008-ARP	-	6,968	6,968
IDEA-Preschool		84.173	23619-008-PN01	<u>-</u>	<u>5,283</u>	<u>5,283</u>
Total - Special Education - Preschool Grants				<u>8,609</u>	<u>20,775</u>	<u>29,384</u>
Total - Special Education Cluster				<u>436,866</u>	<u>918,453</u>	<u>1,355,319</u>
Title I Grants to Local Education Agencies	Indiana Department of Education					
Title I, Part A		84.010A	S010A200014	62,496	-	62,496
Title I, Part A		84.010A	S010A210014	126,264	128,839	255,103
Title I, Part A		84.010A	S010A220014	<u>-</u>	<u>167,352</u>	<u>167,352</u>
Total - Title I Grants to Local Education Agencies				<u>188,760</u>	<u>296,191</u>	<u>484,951</u>

(Continued)

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-21 to 06-30-23
Supporting Effective Instruction State Grants Title II, Part A Title II, Part A	Indiana Department of Education	84.367A 84.367A	S367A210013 S367A220013	\$ 1,000 -	\$ - 50,183	\$ 1,000 50,183
Total - Supporting Effective Instruction State Grants				<u>1,000</u>	<u>50,183</u>	<u>51,183</u>
Student Support and Academic Enrichment Program Title IV, Part A Title IV, Part A Title IV, Part A	Indiana Department of Education	84.424 84.424 84.424	S424A200015 S424A210015 S424A220015	6,438 - -	- 4,117 18,049	6,438 4,117 18,049
Total - Student Support and Academic Enrichment Program				<u>6,438</u>	<u>22,166</u>	<u>28,604</u>
COVID-19 - Education Stabilization Fund Elementary and Secondary School Emergency Relief (ESSER II) Fund American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP ESSER) American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP ESSER)	Indiana Department of Education	84.425D 84.425U 84.425U	S425D210013 S425U200013 S425U210013	497,281 65,000 515,073	254,440 - 462,492	751,721 65,000 977,565
Total - COVID-19 - Education Stabilization Fund				<u>1,077,354</u>	<u>716,932</u>	<u>1,794,286</u>
Total - Department of Education				<u>1,710,418</u>	<u>2,003,925</u>	<u>3,714,343</u>
<u>Department of Health and Human Services</u>						
Medicaid Cluster Medicaid Reimbursement	Indiana Department of Education	93.778	FY2022, FY2023	36,484	65,456	101,940
Total - Department of Health and Human Services				<u>36,484</u>	<u>65,456</u>	<u>101,940</u>
<u>Department of Homeland Security</u>						
Disaster Grants - Public Assistance (Presidentially Declared Disasters) Covid-19 FEMA	Indiana Department of Homeland Security	97.036	DR-4515-IN	80,883	-	80,883
Total - Department of Homeland Security				<u>80,883</u>	<u>-</u>	<u>80,883</u>
Total federal awards expended				<u>\$ 3,229,363</u>	<u>\$ 3,172,049</u>	<u>\$ 6,401,412</u>

See accompanying notes to the schedule of expenditure of federal awards.

YORKTOWN COMMUNITY SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period of July 1, 2021 through June 30, 2023

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2021 through June 30, 2023. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

NOTE 2 - INDIRECT COST RATE

The School Corporation has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period of July 1, 2021 through June 30, 2023.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Those Charged with Governance
Yorktown Community Schools
Delaware County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Yorktown Community Schools ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2023 and for the period July 1, 2021 through June 30, 2023 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated February 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Crowe LLP

Indianapolis, Indiana
February 28, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE

Those Charged with Governance
Yorktown Community Schools
Delaware County, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Yorktown Community Schools' (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2021 through June 30, 2023. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2021 through June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

(Continued)

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Indianapolis, Indiana
February 28, 2024

YORKTOWN COMMUNITY SCHOOLS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2021 through June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statement

Type of auditor’s report issued	Adverse as to GAAP, Unmodified as to regulatory basis		
Internal control over financial reporting			
Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____ No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	_____ <u>X</u> _____ None Reported
Noncompliance material to financial statement noted?	_____	Yes	_____ <u>X</u> _____ No

Federal Awards

Internal control over major programs			
Material weakness(es) identified?	_____ <u>X</u> _____	Yes	_____ _____ No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	_____ <u>X</u> _____ None Reported
Type of auditor’s report issued on compliance for major programs	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	_____ <u>X</u> _____	Yes	_____ _____ No

Identification of major programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.027, 84.173, 84.027X, 84.173X	Special Education Cluster
84.425D, 84.425U	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs \$ 750,000

Auditee qualified as low-risk auditee?	_____	Yes	_____ <u>X</u> _____	No
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Section II – Financial Statement Findings

None noted.

(Continued)

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs

FINDING 2023-001

Information on the federal program:

Subject: Special Education Cluster (IDEA)
Federal Agency: Department of Education
Federal Programs: Special Education Preschool Grants
Assistance Listing Number: 84.173, 84.173X
Federal Award Number and Year: 23619-008-PN01; 22619-008-ARP
Compliance Requirement: Procurement and Suspension and Debarment
Audit Findings: Material Weakness, Other Matters

Criteria: 2 CFR 200.303 states in part: "The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.318(i) states:

"The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price."

2 CFR 200.320(b) states:

"Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources."

2 CFR 180.300 states:

"When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

(Continued)

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2023-001 (Continued)

Condition and Context: The School Corporation is a member of the Delaware-Blackford Special Education Cooperative (Cooperative). During fiscal year 2022-2023, the Cooperative operated the special education preschool program and spent the federal money on behalf of six of its seven members. As the grant agreements were between the Indiana Department of Education and each member school, the School Corporation was responsible for ensuring and providing oversight of the Cooperative. However, there was inadequate oversight performed by the School Corporation in order to ensure compliance with the Procurement and Suspension and Debarment compliance requirement.

The School Corporation did not have internal controls in place to ensure that the Cooperative complied with the procurement and the suspension and debarment requirements. The Cooperative did not have adequate procedures in place to ensure that the requirements for small purchases were met for each applicable procured good or service or to ensure that vendors were not suspended or debarred prior to entering into a covered transaction.

Procurement

Federal regulations allow for informal procurement methods when the value of the procurement for goods or services does not exceed the simplified acquisition threshold, which is customarily set at \$250,000. However, Indiana Code 5-22-8 has a more restrictive threshold of \$150,000 or less for when small purchase procedures may be used. This informal process allows for methods other than the formal bid process. The informal process is divided between two methods based on thresholds. Micro-purchases, typically for those purchases \$10,000 or under, and small purchase procedures for those purchases above the micro-purchase threshold, but below the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive price rate quotations. If small purchase procedures are used, then price or rate quotations must be obtained from an adequate number of qualified sources. If it is determined a single source provider can be used for a small purchase, documentation must be retained supporting the determination.

Two vendors exceeded the small purchase threshold during the audit period. The Cooperative provided evidence of a quote being obtained for the first vendor, however, evidence of obtaining multiple quotes was not retained for audit. The chosen quote was attached to the accounts payable vouchers and provided for audit; however, the other quotes obtained for the purchase were not maintained. For the second vendor, the Cooperative determined psychological services were to be provided by a single source provider, however, they did not have a documented rationale or support for the decision. Documentation detailing the history of procurement, which must include the reason for the procurement method used, selection of the vendor, and the basis for the price, was not available for audit for either purchase.

Suspension and Debarment

The School Corporation did not have internal controls in place to ensure compliance with the suspension and debarment requirement. The Cooperative did not have adequate internal controls in place to ensure all applicable vendors were not suspended or debarred prior to entering into a covered transaction. As such, the Cooperative entered into a contract totaling \$32,388, which exceeded \$25,000, for psychological services. The Cooperative did not perform procedures to ensure that the vendor was not suspended or debarred from participation in federal programs.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

(Continued)

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2023-001 (Continued)

Cause: A proper system of internal controls was not implemented by management of the School Corporation, which would include segregation of key functions. Embedded within a properly designed and implemented internal control system should be internal controls consisting of policies and procedures. Policies reflect the School Corporation’s management statements of what should be done to effect internal controls, and procedures should consist of actions that would implement these policies.

Effect: Without the proper implementation of an effectively designed system of internal controls, including policies and procedures that provide segregation of duties and additional oversight as needed, the internal control system cannot be capable of effectively preventing, or detecting and correcting, material noncompliance. As a result, adequate documentation was not retained for procurements that fell within the small purchase threshold and vendors to whom payments equal to or in excess of \$25,000 were made, were not verified to be not suspended, debarred, or otherwise excluded.

Noncompliance with the provisions of federal statutes, regulations, and the terms and conditions of the federal award could result in the loss of future federal funding to the School Corporation.

Questioned Costs: There were no questioned costs identified.

Recommendation: We recommended that management of the School Corporation establish a proper system of internal control and develop policies and procedures to ensure all required documentation is retained and provided for small purchases and to ensure contractors and subrecipients, as appropriate are not suspended, debarred, or otherwise excluded prior to entering into any contracts or subawards.

Views of Responsible Officials: For the views of responsible officials, refer to the Corrective Action Plan which is part of this report.

CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2023

Finding 2023-001 – Special Education Cluster – Procurement and Suspension and Debarment

Subject: Special Education Cluster (IDEA)

Audit Findings: Material Weakness, Other Matters

Condition and Context: The School Corporation is a member of the Delaware-Blackford Special Education Cooperative (Cooperative). During fiscal year 2022-2023, the Cooperative operated the special education preschool program and spent the federal money on behalf of six of its seven members. As the grant agreements were between the Indiana Department of Education and each member school, the School Corporation was responsible for ensuring and providing oversight of the Cooperative. However, there was inadequate oversight performed by the School Corporation in order to ensure compliance with the Procurement and Suspension and Debarment compliance requirement.

The School Corporation did not have internal controls in place to ensure that the Cooperative complied with the procurement and the suspension and debarment requirements. The Cooperative did not have adequate procedures in place to ensure that the requirements for small purchases were met for each applicable procured good or service or to ensure that vendors were not suspended or debarred prior to entering into a covered transaction.

Procurement

Federal regulations allow for informal procurement methods when the value of the procurement for goods or services does not exceed the simplified acquisition threshold, which is customarily set at \$250,000. However, Indiana Code 5-22-8 has a more restrictive threshold of \$150,000 or less for when small purchase procedures may be used. This informal process allows for methods other than the formal bid process. The informal process is divided between two methods based on thresholds. Micro-purchases, typically for those purchases \$10,000 or under, and small purchase procedures for those purchases above the micro-purchase threshold, but below the simplified acquisition threshold. Micro-purchases may be awarded without soliciting competitive price rate quotations. If small purchase procedures are used, then price or rate quotations must be obtained from an adequate number of qualified sources. If it is determined a single source provider can be used for a small purchase, documentation must be retained supporting the determination.

Two vendors exceeded the small purchase threshold during the audit period. The Cooperative provided evidence of a quote being obtained for the first vendor, however, evidence of obtaining multiple quotes was not retained for audit. The chosen quote was attached to the accounts payable vouchers and provided for audit; however, the other quotes obtained for the purchase were not maintained. For the second vendor, the Cooperative determined psychological services were to be provided by a single source provider, however, they did not have a documented rationale or support for the decision. Documentation detailing the history of procurement, which must include the reason for the procurement method used, selection of the vendor, and the basis for the price, was not available for audit for either purchase.

Suspension and Debarment

The School Corporation did not have internal controls in place to ensure compliance with the suspension and debarment requirement. The Cooperative did not have adequate internal controls in place to ensure all applicable vendors were not suspended or debarred prior to entering into a covered transaction. As such, the Cooperative entered into a contract totaling \$32,388, which exceeded \$25,000, for psychological services. The Cooperative did not perform procedures to ensure that the vendor was not suspended or debarred from participation in federal programs.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: As a member of the Delaware-Blackford Special Education Cooperative (DBSEC), Yorktown Community Schools will obtain in writing from Muncie Community Schools that their corrective action plans for procurement and suspension and debarment have been implemented.

Responsible Party and Timeline for Completion: Greg Hinshaw, Superintendent of Yorktown Community Schools and DBSEC Board Member. Timeline for completion March 31, 2024.

