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December 13, 2022

To: The Officials of Yorktown Community Schools
Yorktown Community Schools
2311 S Broadway Street
Yorktown, IN 47396

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, 2019 to June 30, 2021. 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, 2021, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2019 to June 30, 2021 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the Indiana 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 Indiana 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". The signature is written in a cursive style.

Tammy R. White, CPA
Deputy State Examiner

YORKTOWN COMMUNITY SCHOOLS
Delaware County, Indiana

FINANCIAL STATEMENT
As of June 30, 2021, and for the
period of July 1, 2019 to June 30, 2021

YORKTOWN COMMUNITY SCHOOLS
Delaware County, Indiana

FINANCIAL STATEMENTS
As of June 30, 2021, and for the
period of July 1, 2019 to June 30, 2021

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YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2019 to June 30, 2021

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kara Schoch	07-01-19 to 06-30-21
Superintendent of Schools	Dr. Gregory Hinshaw	07-01-19 to 06-30-21
President of the School Board	Ryan Kelly	07-01-19 to 06-30-21

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Yorktown Community Schools
Delaware County, Indiana

Report on the Financial Statement

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, 2021 and for the period of July 1, 2019 to June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of these 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. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of this financial statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

(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.

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, 2021, or changes in net position for the period of July 1, 2019 to June 30, 2021.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, 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, 2021, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2019 to June 30, 2021 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. 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*, Schedule of Officials, Supplementary Information Schedules, and State Reporting Information are presented for purposes of additional analysis and are not a required part of the financial statement.

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. Such 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.

The Schedule of Officials, Supplementary Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, have not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2022 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
Crowe LLP

Indianapolis, Indiana
November 22, 2022

YORKTOWN COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

<u>Fund</u>	<u>Cash and Investments 07-01-2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2020</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2021</u>
Education	\$ 11,828,287	\$ 17,997,582	\$ 15,609,609	\$ (2,540,000)	\$ 11,676,260	\$ 18,535,875	\$ 16,746,031	\$ (3,993,408)	\$ 9,472,696
Debt Service	293,138	1,685,010	1,710,575	(195,289)	72,284	2,331,166	2,117,294	170,999	457,155
Operations	2,264,415	3,437,867	5,786,254	1,480,651	1,396,679	3,536,222	5,215,484	1,750,000	1,467,417
Local Rainy Day	3,558,346	97,897	937,123	1,190,000	3,909,120	135,146	1,245,988	2,250,000	5,048,278
2019 Yes/Yms Construction	-	-	-	-	-	3,563,684	1,421,660	-	2,142,024
2021 Go Bond-Yes Renovations	-	-	-	-	-	-	189,129	2,500,000	2,310,871
School Lunch	663,098	839,141	1,002,742	-	499,497	847,841	878,987	-	468,351
Curricular Materials Rental	1,434,332	557,075	633,779	81,305	1,438,933	560,767	701,372	-	1,298,328
Self-Insurance (Student Device)	65,518	50,503	30,381	-	85,640	35,226	9,217	-	111,649
Levy Excess	109	-	-	-	109	-	-	-	109
Latchkey	227,068	118,793	127,213	-	218,648	103,993	130,790	-	191,851
Ycs Elearning Pd	-	2,550	1,323	8,514	9,741	-	-	-	9,741
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	-	4,891	2,646	554	2,799	2,195	3,607	-	1,387
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	-	-	6,807	16,317	9,510	-	4,512	-	4,998
Excellence In Teaching Award	-	-	-	7,839	7,839	-	-	-	7,839
Bell Educ - Individual Grants	-	1,344	1,711	2,846	2,479	1,962	212	-	4,229
Discretionary Special	-	296	8,164	31,521	23,653	279	8,325	-	15,607
Dairy & Nutrition	-	-	2,091	2,091	-	3,650	3,650	-	-
Granting The Seed Grant	-	-	400	1,500	1,100	-	-	-	1,100
Lilly Endowment Counseling Gnt	-	-	55,959	170,226	114,267	200	58,341	-	56,126
By5 Early Childhood Initiative	-	2,475	2,475	-	-	-	-	-	-
George And Frances Ball Foundation	-	10,000	9,091	-	909	-	909	-	-
Ers Forum Collaborative Grant	-	2,000	-	-	2,000	15,000	17,000	-	-
Mental Health Pilot Program	-	-	-	-	-	2,838	2,706	-	132
Ball Brothers Foundation - Sesst	-	-	-	-	-	10,000	-	-	10,000
Ball State University Prime Grant	-	-	-	-	-	500	500	-	-
Educational License Plates	3,961	169	-	-	4,130	319	-	-	4,449
Alternative Education	2,049	-	-	-	2,049	-	-	-	2,049
2009-10 Early Intervention	1,863	-	-	-	1,863	-	-	-	1,863
Lib.Liberal Arts-Investment	10,218	-	-	(10,218)	-	-	-	-	-
Yhs Student Council/United Way	500	-	-	-	500	-	-	-	500
Early Intervention Grant 18-19	70	-	-	(70)	-	-	-	-	-
2008-09 Sch Intervention/Car	1,465	-	-	-	1,465	-	-	-	1,465
Poverty	909	-	-	-	909	183	-	-	1,092
Library Liberal Arts	1,517	-	-	(1,517)	-	-	-	-	-
Scholarships & Awards	200	-	-	-	200	-	-	-	200

(Continued)

YORKTOWN COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
Robert Taylor Scholarship	\$ 676	\$ -	\$ -	\$ -	\$ 676	\$ -	\$ 676	\$ -	\$ -
Chris Masiongale Scholarship	1,736	-	-	-	1,736	-	1,736	-	-
Lib.Liberal Arts-Investment	-	66	-	10,218	10,284	65	1,000	-	9,349
Library Liberal Arts	-	4	-	1,517	1,521	-	-	-	1,521
Yms Homework Help	1,468	-	-	(1,468)	-	-	-	-	-
Yes/Homework Help	355	-	-	(355)	-	-	-	-	-
Yhs Academic Assistance	1,305	-	-	(1,305)	-	-	-	-	-
Formative Assessment	-	32,759	32,759	-	-	28,238	28,238	-	-
Special Education Excess Costs	-	243	-	-	243	-	-	-	243
Common School Loan Fund	-	122,517	122,517	-	-	-	-	-	-
Medicaid Reimbursement	21,058	27,143	-	-	48,201	6,592	464	(6,592)	47,737
Secured Schools Safety Grant	(20,613)	20,613	13,953	-	(13,953)	13,953	-	-	-
Stem Grants - Science Tech Engineering And	-	1,200	1,200	-	-	-	-	-	-
Stem Acceleration Program Grant Yes/Pve	-	-	-	-	-	-	44,352	-	(44,352)
Stem Acceleration Grant: Cohort 5	-	-	-	-	-	-	2,360	-	(2,360)
Early Intervention Grant 18-19	-	-	70	70	-	-	-	-	-
Early Intervention Grant 19-20	-	10,333	8,775	-	1,558	-	1,558	-	-
Early Intervention Grant 20-21	-	-	-	-	-	8,391	8,087	-	304
Non-English Speaking Program	1,590	11,102	12,692	-	-	-	-	-	-
Nesp 2020	-	-	-	-	-	9,504	9,504	-	-
Cte Performance Grant	6,489	-	6,489	-	-	-	-	-	-
Teacher Appreciation Grant	-	99,042	99,042	-	-	101,037	101,037	-	-
High Ability Students	-	37,861	37,861	-	-	31,510	31,510	-	-
State Connectivity Grant	1,720	16,073	2,740	-	15,053	17,553	21,167	-	11,439
2008-09 Student Wellness Grant	1,192	-	-	(1,192)	-	-	-	-	-
Mt Pleasant Educ Found Grant	1,039	-	-	(1,039)	-	-	-	-	-
Ycs Education Fund	554	-	-	(554)	-	-	-	-	-
Ball Bros Foundation Grant 05	1,485	-	-	(1,485)	-	-	-	-	-
Dairy & Nutrition	2,091	-	-	(2,091)	-	-	-	-	-
Discretionary Special Fund	31,521	-	-	(31,521)	-	-	-	-	-
Wellness Program 2013-2014	16,317	-	-	(16,317)	-	-	-	-	-
Bell Educ - Individual Grants	2,846	-	-	(2,846)	-	-	-	-	-
Granting The Seed Grant	1,500	-	-	(1,500)	-	-	-	-	-
Excellence In Teaching Award	7,839	-	-	(7,839)	-	-	-	-	-
Ycs Elearning Pd	8,514	-	-	(8,514)	-	-	-	-	-
Lilly Endowment Counseling Gnt	170,226	-	-	(170,226)	-	-	-	-	-
Senator David Ford Technology	-	18,522	19,322	-	(800)	32,278	31,478	-	-
Title I 11-12	4,048	-	-	-	4,048	-	-	-	4,048
Title I 2014-2015	289	-	-	-	289	-	-	-	289
Title I 18-19Sy	(27,575)	38,557	10,982	-	-	-	-	-	-
Title I 2019-20 Sy	-	174,892	193,955	-	(19,063)	30,580	11,517	-	-
Title I 2020-21 Sy	-	-	-	-	-	210,519	222,458	-	(11,939)

(Continued)

YORKTOWN COMMUNITY SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and Investments 07-01-2019	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021
World Changers/Summer Youth Sped 1819	\$ 1,503	\$ -	\$ -	\$ -	\$ 1,503	\$ -	\$ -	\$ -	\$ 1,503
Fy20 Sped Part B Section 611	(88,697)	146,314	57,617	-	-	-	-	-	-
Fy21 Sped Part B Section 611	-	352,663	504,268	-	(151,605)	215,830	64,225	-	-
2009-2010 Title Iv Part A	-	-	-	-	-	409,869	498,978	-	(89,109)
Title Iv Part A - Project Yr 2018	1,743	-	-	-	1,743	-	-	-	1,743
Title Iv: Fy19: Project#2019-424-045	(15,000)	15,763	763	-	-	-	-	-	-
Title Iv: Fy20: Award Id#S424A200015	-	10,800	10,800	-	-	3,000	3,000	-	-
Medicaid Reimbursement - Federal	-	-	-	-	-	6,863	10,526	-	(3,663)
Title li A Ffy19	-	48,009	48,009	-	-	62,287	743	-	61,544
Title li A Ffy20	-	-	-	-	-	-	1,000	-	(1,000)
Title li Part A Ffy17	(8,197)	13,324	5,127	-	-	61,361	61,361	-	-
Title li Part A Ffy18	-	36,680	40,312	-	(3,632)	12,694	9,062	-	-
Elementary And Secondary School Emergenc	-	-	-	-	-	15,826	342,384	-	(326,558)
Federal Stimulus - 18003 Educ. Stab Reli	-	-	-	-	-	184,971	184,971	-	-
Prepaid School Lunch Accounts	74,852	190,094	214,884	-	50,062	73,106	49,365	-	73,803
State Taxes	28,416	-	(2,759)	-	31,175	-	(11,626)	-	42,801
Local Tax	13,399	-	(1,344)	-	14,743	-	(5,598)	-	20,341
Teacher Retirement	(16,559)	-	-	-	(16,559)	-	-	-	(16,559)
Public Employee Retirement	113	-	-	-	113	-	-	-	113
Group Ins/Employee Share	504,985	39,730	33,739	-	510,976	40,274	39,175	-	512,075
HSA - Employee Contributions	-	-	-	-	-	100	100	-	-
Dental Insurance/Emp Share	9,339	3,700	1,342	-	11,697	3,335	3,402	-	11,630
Group Life Insurance	(2,977)	315	63	-	(2,725)	215	(3)	-	(2,507)
Long Term Disability Insurance	421	-	(221)	-	642	-	(229)	-	871
Optional Life - Ista	751	-	-	-	751	-	-	-	751
Voluntary Life - Guardian	10,066	-	(15)	-	10,081	-	(493)	-	10,574
Garnishments	(1,120)	-	(595)	-	(525)	-	(525)	-	-
Aflac	(29,295)	-	1,066	-	(30,361)	-	3,294	-	(33,655)
Aflac Group Policies	15,658	27	468	-	15,217	-	(1,800)	-	17,017
Voluntary P.E.R.F.	-	-	-	-	-	-	(116)	-	116
Adm Fee/Garnishment	638	-	-	-	638	-	-	-	638
Ymca Dues - Payroll Deduction	3,116	-	-	-	3,116	-	-	-	3,116
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 Asp-Annuity	-	-	-	-	-	120	120	-	-
Garnish Fee	26	-	-	-	26	-	-	-	-
Voluntary--Trf	16,845	-	(278)	-	17,123	-	-	-	17,123
lapss President'S Installation	-	-	-	-	-	17,200	15,722	-	1,478
	<u>\$ 21,116,244</u>	<u>\$ 26,275,939</u>	<u>\$ 27,403,946</u>	<u>\$ 16,667</u>	<u>\$ 20,004,904</u>	<u>\$ 31,284,317</u>	<u>\$ 30,539,894</u>	<u>\$ 2,670,999</u>	<u>\$ 23,420,326</u>

See notes to financial statement.

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and the Period of
July 1, 2019 to June 30, 2021

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 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, 2021 and the Period of
July 1, 2019 to June 30, 2021

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, 2021 and the Period of
July 1, 2019 to June 30, 2021

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 - RECLASSIFICATION

Certain prior year balances have been reclassified to conform to the current fiscal year presentation. The reclassifications had no effect on total opening cash balances. The clearing fund which was previously reported in the aggregate amount of \$555,307 at June 30, 2019, has been reclassified to the following individual fund balances at July 1, 2019 to reflect the nature of the clearing fund activity as follows:

State Taxes	\$ 28,416
Local Tax	13,399
Teacher Retirement	(16,559)
Public Employee Retirement	113
Group Insurance/ Employee Share	504,985
Dental Insurance/ Employee Share	9,339
Group Life Insurance	(2,977)
Long Term Disability Insurance	421
Optional Life - ISTA	751
Voluntary Life - Guardian	10,066
Garnishments	(1,120)
AFLAC	(29,295)
AFLAC Group Policies	15,658
ADM Fee/ Garnishment	638
YMCA Dues - Payroll Deduction'	3,116
AFLAC-ADM Fees	(2,035)
AFLAC-Medical FSA	(6,775)
AFLAC-Dependent Care FSA	10,295
Garnish Fee	26
Voluntary - TRF	16,845
	<u>\$ 555,307</u>

(Continued)

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and the Period of
July 1, 2019 to June 30, 2021

NOTE 3 - 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 4 - 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 5 - 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 and certificates of deposit with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation held investments for the period under audit.

NOTE 6 - 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.

(Continued)

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and the Period of
July 1, 2019 to June 30, 2021

NOTE 7 - CASH BALANCE DEFICITS

The financial statements 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, 2020, and 2021. Deficits in other fund balances, including the Teacher Retirement, Group Life Insurance, Garnishments, and AFLAC clearing funds, were the result of disbursements exceeding receipts due to under-estimating current requirements for some funds. These deficits are to be prepaid from future receipts.

NOTE 8 - HOLDING CORPORATION

The School Corporation has entered into a series of capital leases with the Mt. Pleasant Township Community Building Corporation, the Yorktown Community School Building Corporation, and the Yorktown Pleasant View School Building Corporation (the lessors). The lessors were 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 lessors have been determined to be a related-party of the School Corporation. Lease payments for the period July 1, 2019 to June 30, 2020 totaled \$988,963. Lease payments for the period July 1, 2020 to June 30, 2021 totaled \$1,424,423.

NOTE 9 - 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.

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

(Continued)

YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and the Period of
July 1, 2019 to June 30, 2021

NOTE 9 - PENSION PLANS (Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid.

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.

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

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YORKTOWN COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and the Period of
July 1, 2019 to June 30, 2021

NOTE 9 - PENSION PLANS (Continued)

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 considered to be an obligation of, and is paid by, the State of Indiana.

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

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

SUPPLEMENTARY INFORMATION

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Education	Debt Service	Operations	Local Rainy Day	School Lunch	Curricular Materials Rental	Self-Insurance (Student Device)	Levy Excess	Latchkey	Ycs Elearning Pd	Yms Homework Help
Cash and investments - beginning	\$ 11,828,287	\$ 293,138	\$ 2,264,415	\$ 3,558,346	\$ 663,098	\$ 1,434,332	\$ 65,518	\$ 109	\$ 227,068	\$ -	\$ -
Receipts:											
Local sources	326,665	1,685,010	3,437,832	97,897	405,225	483,493	50,503	-	118,761	-	-
Intermediate sources	47	-	-	-	-	-	-	-	-	-	-
State sources	17,670,436	-	-	-	11,684	73,582	-	-	-	-	-
Federal sources	-	-	-	-	421,218	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	434	-	35	-	1,014	-	-	-	32	2,550	-
Total receipts	17,997,582	1,685,010	3,437,867	97,897	839,141	557,075	50,503	-	118,793	2,550	-
Disbursements:											
Instruction	11,616,590	-	-	-	-	-	-	-	-	-	-
Support services	3,580,909	-	5,132,362	6,236	47,411	633,779	30,381	-	382	1,323	-
Noninstructional services	412,110	-	7,081	-	955,331	-	-	-	126,831	-	-
Facilities acquisition and construction	-	-	646,811	930,887	-	-	-	-	-	-	-
Debt services	-	1,710,575	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	15,609,609	1,710,575	5,786,254	937,123	1,002,742	633,779	30,381	-	127,213	1,323	-
Excess (deficiency) of receipts over disbursements	2,387,973	(25,565)	(2,348,387)	(839,226)	(163,601)	(76,704)	20,122	-	(8,420)	1,227	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	16,667	-	-	-	-	-	-	-	-
Transfers in	-	-	2,613,984	1,190,000	-	81,305	-	-	-	8,514	1,468
Transfers out	(2,540,000)	(195,289)	(1,150,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(2,540,000)	(195,289)	1,480,651	1,190,000	-	81,305	-	-	-	8,514	1,468
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(152,027)	(220,854)	(867,736)	350,774	(163,601)	4,601	20,122	-	(8,420)	9,741	1,468
Cash and investments - ending	\$ 11,676,260	\$ 72,284	\$ 1,396,679	\$ 3,909,120	\$ 499,497	\$ 1,438,933	\$ 85,640	\$ 109	\$ 218,648	\$ 9,741	\$ 1,468

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	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	Dairy & Nutrition
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	4,891	-	-	-	-	1,344	296	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	4,891	-	-	-	-	1,344	296	-
Disbursements:											
Instruction	-	-	-	2,230	-	-	-	-	1,711	-	-
Support services	-	-	-	416	-	-	6,807	-	-	8,164	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	2,091
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	2,646	-	-	6,807	-	1,711	8,164	2,091
Excess (deficiency) of receipts over disbursements	-	-	-	2,245	-	-	(6,807)	-	(367)	(7,868)	(2,091)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	355	1,305	1,192	554	1,039	1,485	16,317	7,839	2,846	31,521	2,091
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	355	1,305	1,192	554	1,039	1,485	16,317	7,839	2,846	31,521	2,091
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	355	1,305	1,192	2,799	1,039	1,485	9,510	7,839	2,479	23,653	-
Cash and investments - ending	\$ 355	\$ 1,305	\$ 1,192	\$ 2,799	\$ 1,039	\$ 1,485	\$ 9,510	\$ 7,839	\$ 2,479	\$ 23,653	\$ -

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Granting The Seed Grant	Lilly Endowment Counseling Gnt	By5 Early Childhood Initiative	George And Frances Ball Foundation	Ers Forum Collaborative Grant	Educational License Plates	Alternative Education	2009-10 Early Intervention	Lib.Liberal Arts- Investment	Yhs Student Council/United Way	Early Intervention Grant 18-19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,961	\$ 2,049	\$ 1,863	\$ 10,218	\$ 500	\$ 70
Receipts:											
Local sources	-	-	2,475	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	10,000	2,000	169	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	2,475	10,000	2,000	169	-	-	-	-	-
Disbursements:											
Instruction	-	-	2,475	-	-	-	-	-	-	-	-
Support services	400	55,959	-	2,531	-	-	-	-	-	-	-
Noninstructional services	-	-	-	6,560	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	400	55,959	2,475	9,091	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(400)	(55,959)	-	909	2,000	169	-	-	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	1,500	170,226	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(10,218)	-	(70)
Total other financing sources (uses)	1,500	170,226	-	-	-	-	-	-	(10,218)	-	(70)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,100	114,267	-	909	2,000	169	-	-	(10,218)	-	(70)
Cash and investments - ending	\$ 1,100	\$ 114,267	\$ -	\$ 909	\$ 2,000	\$ 4,130	\$ 2,049	\$ 1,863	\$ -	\$ 500	\$ -

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	2008-09 Sch Intervention/Car	Poverty	Library Liberal Arts	Scholarships & Awards	Robert Taylor Scholarship	Chris Masiogale Scholarship	Lib.Liberal Arts- Investment	Library Liberal Arts	Yms Homework Help	Yes/Homework Help	Yhs Academic Assistance
Cash and investments - beginning	\$ 1,465	\$ 909	\$ 1,517	\$ 200	\$ 676	\$ 1,736	\$ -	\$ -	\$ 1,468	\$ 355	\$ 1,305
Receipts:											
Local sources	-	-	-	-	-	-	66	4	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	66	4	-	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	66	4	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	10,218	3,017	-	-	-
Transfers out	-	-	(1,517)	-	-	-	-	(1,500)	(1,468)	(355)	(1,305)
Total other financing sources (uses)	-	-	(1,517)	-	-	-	10,218	1,517	(1,468)	(355)	(1,305)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,517)	-	-	-	10,284	1,521	(1,468)	(355)	(1,305)
Cash and investments - ending	\$ 1,465	\$ 909	\$ -	\$ 200	\$ 676	\$ 1,736	\$ 10,284	\$ 1,521	\$ -	\$ -	\$ -

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Formative Assessment	Special Education Excess Costs	Common School Loan Fund	Medicaid Reimbursement	Secured Schools Safety Grant	Stem Grants - Science Tech Engineering And Math	Early Intervention Grant 18-19	Early Intervention Grant 19-20	Non-English Speaking Program	Cte Performance Grant	Teacher Appreciation Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 21,058	\$ (20,613)	\$ -	\$ -	\$ -	\$ 1,590	\$ 6,489	\$ -
Receipts:											
Local sources	-	243	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	32,759	-	122,517	27,143	20,613	1,200	-	10,333	11,102	-	99,042
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	32,759	243	122,517	27,143	20,613	1,200	-	10,333	11,102	-	99,042
Disbursements:											
Instruction	20	-	-	-	-	1,200	70	-	12,692	6,489	99,042
Support services	32,739	-	122,517	-	13,953	-	-	8,775	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	32,759	-	122,517	-	13,953	1,200	70	8,775	12,692	6,489	99,042
Excess (deficiency) of receipts over disbursements	-	243	-	27,143	6,660	-	(70)	1,558	(1,590)	(6,489)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	70	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	70	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	243	-	27,143	6,660	-	-	1,558	(1,590)	(6,489)	-
Cash and investments - ending	\$ -	\$ 243	\$ -	\$ 48,201	\$ (13,953)	\$ -	\$ -	\$ 1,558	\$ -	\$ -	\$ -

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	High Ability Students	State Connectivity Grant	2008-09 Student Wellness Grant	Mt Pleasant Educ Found Grant	Ycs Education Fund	Ball Bros Foundation Grant 05	Dairy & Nutrition	Discretionary Special Fund	Wellness Program 2013- 2014	Bell Educ - Individual Grants	Granting The Seed Grant
Cash and investments - beginning	\$ -	\$ 1,720	\$ 1,192	\$ 1,039	\$ 554	\$ 1,485	\$ 2,091	\$ 31,521	\$ 16,317	\$ 2,846	\$ 1,500
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	37,861	16,073	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	37,861	16,073	-	-	-	-	-	-	-	-	-
Disbursements:											
Instruction	28,794	-	-	-	-	-	-	-	-	-	-
Support services	9,067	2,740	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	37,861	2,740	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	13,333	-	-	-	-	-	-	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(1,192)	(1,039)	(554)	(1,485)	(2,091)	(31,521)	(16,317)	(2,846)	(1,500)
Total other financing sources (uses)	-	-	(1,192)	(1,039)	(554)	(1,485)	(2,091)	(31,521)	(16,317)	(2,846)	(1,500)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	13,333	(1,192)	(1,039)	(554)	(1,485)	(2,091)	(31,521)	(16,317)	(2,846)	(1,500)
Cash and investments - ending	\$ -	\$ 15,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Excellence In Teaching Award	Ycs Elearning Pd	Lilly Endowment Counseling Gnt	Senator David Ford Technology	Title I 11-12	Title I 2014-2015	Title I 18-19Sy	Title I 2019-20 Sy	World Changers/Summer Youth	Sped 1819	Fy20 Sped Part B Section 611
Cash and investments - beginning	\$ 7,839	\$ 8,514	\$ 170,226	\$ -	\$ 4,048	\$ 289	\$ (27,575)	\$ -	\$ 1,503	\$ (88,697)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	18,522	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	38,557	174,892	-	146,314	352,663
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	18,522	-	-	38,557	174,892	-	146,314	352,663
Disbursements:											
Instruction	-	-	-	-	-	-	6,721	155,770	-	45,515	441,065
Support services	-	-	-	19,322	-	-	4,261	37,605	-	12,102	63,203
Noninstructional services	-	-	-	-	-	-	-	580	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	19,322	-	-	10,982	193,955	-	57,617	504,268
Excess (deficiency) of receipts over disbursements	-	-	-	(800)	-	-	27,575	(19,063)	-	88,697	(151,605)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(7,839)	(8,514)	(170,226)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(7,839)	(8,514)	(170,226)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,839)	(8,514)	(170,226)	(800)	-	-	27,575	(19,063)	-	88,697	(151,605)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (800)	\$ 4,048	\$ 289	\$ -	\$ (19,063)	\$ 1,503	\$ -	\$ (151,605)

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	2009-2010 Title lv Part A	Title lv Part A - Project Yr 2018	Title lv: Fy19: Project#2019- 424-045	Title li A Ffy19	Title li A Ffy20	Title li Part A Ffy17	Title li Part A Ffy18	Prepaid School Lunch Accounts	State Taxes	Local Tax	Teacher Retirement
Cash and investments - beginning	\$ 1,743	\$ (15,000)	\$ -	\$ -	\$ -	\$ (8,197)	\$ -	\$ 74,852	\$ 28,416	\$ 13,399	\$ (16,559)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	15,763	10,800	48,009	-	13,324	36,680	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	190,094	-	-	-
Total receipts	-	15,763	10,800	48,009	-	13,324	36,680	190,094	-	-	-
Disbursements:											
Instruction	-	-	10,800	-	-	5,127	40,312	-	-	-	-
Support services	-	763	-	48,009	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	214,884	(2,759)	(1,344)	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	763	10,800	48,009	-	5,127	40,312	214,884	(2,759)	(1,344)	-
Excess (deficiency) of receipts over disbursements	-	15,000	-	-	-	8,197	(3,632)	(24,790)	2,759	1,344	-
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	-	15,000	-	-	-	8,197	(3,632)	(24,790)	2,759	1,344	-
Cash and investments - ending	\$ 1,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,632)	\$ 50,062	\$ 31,175	\$ 14,743	\$ (16,559)

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Public Employee Retirement	Group Ins/Employee Share	HSA - Employee Contributions	Dental Insurance/Emp Share	Group Life Insurance	Long Term Disability Insurance	Optional Life - Ista	Voluntary Life - Guardian	Garnishments	Aflac	Aflac Group Policies
Cash and investments - beginning	\$ 113	\$ 504,985	\$ -	\$ 9,339	\$ (2,977)	\$ 421	\$ 751	\$ 10,066	\$ (1,120)	\$ (29,295)	\$ 15,658
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	39,730	-	3,700	315	-	-	-	-	-	27
Total receipts	-	39,730	-	3,700	315	-	-	-	-	-	27
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	33,739	-	1,342	63	(221)	-	(15)	(595)	1,066	468
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	33,739	-	1,342	63	(221)	-	(15)	(595)	1,066	468
Excess (deficiency) of receipts over disbursements	-	5,991	-	2,358	252	221	-	15	595	(1,066)	(441)
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	-	5,991	-	2,358	252	221	-	15	595	(1,066)	(441)
Cash and investments - ending	\$ 113	\$ 510,976	\$ -	\$ 11,697	\$ (2,725)	\$ 642	\$ 751	\$ 10,081	\$ (525)	\$ (30,361)	\$ 15,217

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Voluntary P.E.R.F.	Adm Fee/Garnishment	Ymca Dues - Payroll Deduction	Aflac-Adm Fees	Aflac-Medical Fsa	Aflac-Dependent Care Fsa	403B Asp- Annuity	Garnish Fee	Voluntary--Trf	Totals
Cash and investments - beginning	\$ -	\$ 638	\$ 3,116	\$ (2,035)	\$ (6,775)	\$ 10,295	\$ -	\$ 26	\$ 16,845	\$ 21,116,244
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	6,614,705
Intermediate sources	-	-	-	-	-	-	-	-	-	12,216
State sources	-	-	-	-	-	-	-	-	-	18,152,867
Federal sources	-	-	-	-	-	-	-	-	-	1,258,220
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	237,931
Total receipts	-	-	-	-	-	-	-	-	-	26,275,939
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	12,476,623
Support services	-	-	-	-	-	-	-	-	-	9,882,116
Noninstructional services	-	-	-	-	-	-	-	-	-	1,510,584
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	1,577,698
Debt services	-	-	-	-	-	-	-	-	-	1,710,575
Nonprogrammed charges	-	-	-	-	-	-	-	-	(278)	246,350
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	(278)	27,403,946
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	278	(1,128,007)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	16,667
Transfers in	-	-	-	-	-	-	-	-	-	4,146,846
Transfers out	-	-	-	-	-	-	-	-	-	(4,146,846)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	16,667
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	278	(1,111,340)
Cash and investments - ending	\$ -	\$ 638	\$ 3,116	\$ (2,035)	\$ (6,775)	\$ 10,295	\$ -	\$ 26	\$ 17,123	\$ 20,004,904

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Education	Debt Service	Operations	Local Rainy Day	2019 Yes/Yms Construction	2021 Go Bond- Yes Renovations	School Lunch	Curricular Materials Rental	Self-Insurance (Student Device)	Levy Excess	Latchkey
Cash and investments - beginning	\$ 11,676,260	\$ 72,284	\$ 1,396,679	\$ 3,909,120	\$ -	\$ -	\$ 499,497	\$ 1,438,933	\$ 85,640	\$ 109	\$ 218,648
Receipts:											
Local sources	219,827	2,152,256	3,531,009	135,146	63,684	-	106,457	485,366	35,226	-	103,993
Intermediate sources	4,860	-	-	-	-	-	-	-	-	-	-
State sources	18,132,242	-	-	-	-	-	12,123	75,401	-	-	-
Federal sources	-	-	-	-	-	-	728,499	-	-	-	-
Temporary loans	-	-	-	-	3,500,000	-	-	-	-	-	-
Interfund loans	178,910	178,910	-	-	-	-	-	-	-	-	-
Other receipts	36	-	5,213	-	-	-	762	-	-	-	-
Total receipts	18,535,875	2,331,166	3,536,222	135,146	3,563,684	-	847,841	560,767	35,226	-	103,993
Disbursements:											
Instruction	12,391,474	-	-	-	-	-	-	-	-	-	-
Support services	3,823,919	-	4,916,204	-	-	1,048	39,105	701,372	9,217	-	462
Noninstructional services	351,728	-	9,550	-	-	-	839,882	-	-	-	130,328
Facilities acquisition and construction	-	-	289,730	1,245,988	1,421,660	188,081	-	-	-	-	-
Debt services	-	1,938,384	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	178,910	178,910	-	-	-	-	-	-	-	-	-
Total disbursements	16,746,031	2,117,294	5,215,484	1,245,988	1,421,660	189,129	878,987	701,372	9,217	-	130,790
Excess (deficiency) of receipts over disbursements	1,789,844	213,872	(1,679,262)	(1,110,842)	2,142,024	(189,129)	(31,146)	(140,605)	26,009	-	(26,797)
Other financing sources (uses)											
Proceeds of long-term debt	-	170,999	-	-	-	2,500,000	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	6,592	-	2,250,000	2,250,000	-	-	-	-	-	-	-
Transfers out	(4,000,000)	-	(500,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,993,408)	170,999	1,750,000	2,250,000	-	2,500,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,203,564)	384,871	70,738	1,139,158	2,142,024	2,310,871	(31,146)	(140,605)	26,009	-	(26,797)
Cash and investments - ending	\$ 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

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Ycs Elearning Pd	Yms Homework Help	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
Cash and investments - beginning	\$ 9,741	\$ 1,468	\$ 355	\$ 1,305	\$ 1,192	\$ 2,799	\$ 1,039	\$ 1,485	\$ 9,510	\$ 7,839	\$ 2,479
Receipts:											
Local sources	-	-	-	-	-	2,195	-	-	-	-	1,962
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	2,195	-	-	-	-	1,962
Disbursements:											
Instruction	-	-	-	-	-	2,195	-	-	-	-	212
Support services	-	-	-	-	-	1,412	-	-	4,512	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	3,607	-	-	4,512	-	212
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(1,412)	-	-	(4,512)	-	1,750
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	-	-	-	-	-	(1,412)	-	-	(4,512)	-	1,750
Cash and investments - ending	\$ 9,741	\$ 1,468	\$ 355	\$ 1,305	\$ 1,192	\$ 1,387	\$ 1,039	\$ 1,485	\$ 4,998	\$ 7,839	\$ 4,229

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Discretionary Special	Dairy & Nutrition	Granting The Seed Grant	Lilly Endowment Counseling Gnt	George And Frances Ball Foundation	Ers Forum Collaborative Grant	Mental Health Pilot Program	Ball Brothers Foundation - Sesst	Ball State University Prime Grant	Educational License Plates	Alternative Education
Cash and investments - beginning	\$ 23,653	\$ -	\$ 1,100	\$ 114,267	\$ 909	\$ 2,000	\$ -	\$ -	\$ -	\$ 4,130	\$ 2,049
Receipts:											
Local sources	279	-	-	200	-	-	-	-	-	-	-
Intermediate sources	-	3,650	-	-	-	15,000	2,838	10,000	500	319	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	279	3,650	-	200	-	15,000	2,838	10,000	500	319	-
Disbursements:											
Instruction	-	-	-	-	-	17,000	-	-	-	-	-
Support services	8,325	-	-	58,341	909	-	2,706	-	500	-	-
Noninstructional services	-	3,650	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,325	3,650	-	58,341	909	17,000	2,706	-	500	-	-
Excess (deficiency) of receipts over disbursements	(8,046)	-	-	(58,141)	(909)	(2,000)	132	10,000	-	319	-
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	(8,046)	-	-	(58,141)	(909)	(2,000)	132	10,000	-	319	-
Cash and investments - ending	\$ 15,607	\$ -	\$ 1,100	\$ 56,126	\$ -	\$ -	\$ 132	\$ 10,000	\$ -	\$ 4,449	\$ 2,049

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	2009-10 Early Intervention	Yhs Student Council/United Way	2008-09 Sch Intervention/Car	Poverty	Scholarships & Awards	Robert Taylor Scholarship	Chris Masiogale Scholarship	Lib.Liberal Arts- Investment	Library Liberal Arts	Formative Assessment	Special Education Excess Costs
Cash and investments - beginning	\$ 1,863	\$ 500	\$ 1,465	\$ 909	\$ 200	\$ 676	\$ 1,736	\$ 10,284	\$ 1,521	\$ -	\$ 243
Receipts:											
Local sources	-	-	-	183	-	-	-	65	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	28,238	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	183	-	-	-	65	-	28,238	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	2,027	-
Support services	-	-	-	-	-	-	-	-	-	26,211	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	676	1,736	1,000	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	676	1,736	1,000	-	28,238	-
Excess (deficiency) of receipts over disbursements	-	-	-	183	-	(676)	(1,736)	(935)	-	-	-
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	-	-	-	183	-	(676)	(1,736)	(935)	-	-	-
Cash and investments - ending	\$ 1,863	\$ 500	\$ 1,465	\$ 1,092	\$ 200	\$ -	\$ -	\$ 9,349	\$ 1,521	\$ -	\$ 243

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Medicaid Reimbursement	Secured Schools Safety Grant	Stem Acceleration Program Grant Yes/Pve	Stem Acceleration Grant: Cohort 5	Early Intervention Grant 19-20	Early Intervention Grant 20-21	Nesp 2020	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant	Senator David Ford Technology
Cash and investments - beginning	\$ 48,201	\$ (13,953)	\$ -	\$ -	\$ 1,558	\$ -	\$ -	\$ -	\$ -	\$ 15,053	\$ (800)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	800
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	6,592	13,953	-	-	-	8,391	9,504	101,037	31,510	17,553	31,478
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	6,592	13,953	-	-	-	8,391	9,504	101,037	31,510	17,553	32,278
Disbursements:											
Instruction	-	-	16,607	-	1,558	8,087	9,504	101,037	15,809	-	-
Support services	464	-	27,745	2,360	-	-	-	-	15,701	21,167	31,478
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	464	-	44,352	2,360	1,558	8,087	9,504	101,037	31,510	21,167	31,478
Excess (deficiency) of receipts over disbursements	6,128	13,953	(44,352)	(2,360)	(1,558)	304	-	-	-	(3,614)	800
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(6,592)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(6,592)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(464)	13,953	(44,352)	(2,360)	(1,558)	304	-	-	-	(3,614)	800
Cash and investments - ending	\$ 47,737	\$ -	\$ (44,352)	\$ (2,360)	\$ -	\$ 304	\$ -	\$ -	\$ -	\$ 11,439	\$ -

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Title I 11-12	Title I 2014-2015	Title I 18-19Sy	Title I 2019-20 Sy	Title I 2020-21 Sy	World Changers/Summ er Youth	Fy20 Sped Part B Section 611	Fy21 Sped Part B Section 611	2009-2010 Title Iv Part A	Title Iv: Fy19: Project#2019- 424-045	Title Iv: Fy20: Award Id#S424A200015
Cash and investments - beginning	\$ 4,048	\$ 289	\$ -	\$ (19,063)	\$ -	\$ 1,503	\$ (151,605)	\$ -	\$ 1,743	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	30,580	210,519	-	215,830	409,869	-	3,000	6,863
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	30,580	210,519	-	215,830	409,869	-	3,000	6,863
Disbursements:											
Instruction	-	-	-	6,961	161,732	-	53,333	431,924	-	-	-
Support services	-	-	-	4,556	59,566	-	10,892	67,054	-	3,000	10,526
Noninstructional services	-	-	-	-	1,160	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	11,517	222,458	-	64,225	498,978	-	3,000	10,526
Excess (deficiency) of receipts over disbursements	-	-	-	19,063	(11,939)	-	151,605	(89,109)	-	-	(3,663)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	19,063	(11,939)	-	151,605	(89,109)	-	-	(3,663)
Cash and investments - ending	\$ 4,048	\$ 289	\$ -	\$ -	\$ (11,939)	\$ 1,503	\$ -	\$ (89,109)	\$ 1,743	\$ -	\$ (3,663)

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Medicaid Reimbursement - Federal	Title li A Ffy19	Title li A Ffy20	Title li Part A Ffy18	Elementary And Secondary School Emergenc	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid School Lunch Accounts	State Taxes	Local Tax	Teacher Retirement	Public Employee Retirement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (3,632)	\$ -	\$ -	\$ 50,062	\$ 31,175	\$ 14,743	\$ (16,559)	\$ 113
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	62,287	-	61,361	12,694	15,826	184,971	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	73,106	-	-	-	-
Total receipts	62,287	-	61,361	12,694	15,826	184,971	73,106	-	-	-	-
Disbursements:											
Instruction	-	-	-	8,062	235,411	131,416	-	-	-	-	-
Support services	743	1,000	61,361	1,000	91,415	53,555	-	-	-	-	-
Noninstructional services	-	-	-	-	15,558	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	49,365	(11,626)	(5,598)	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	743	1,000	61,361	9,062	342,384	184,971	49,365	(11,626)	(5,598)	-	-
Excess (deficiency) of receipts over disbursements	61,544	(1,000)	-	3,632	(326,558)	-	23,741	11,626	5,598	-	-
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	61,544	(1,000)	-	3,632	(326,558)	-	23,741	11,626	5,598	-	-
Cash and investments - ending	\$ 61,544	\$ (1,000)	\$ -	\$ -	\$ (326,558)	\$ -	\$ 73,803	\$ 42,801	\$ 20,341	\$ (16,559)	\$ 113

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Group Ins/Employee Share	HSA - Employee Contributions	Dental Insurance/Emp Share	Group Life Insurance	Long Term Disability Insurance	Optional Life - Ista	Voluntary Life - Guardian	Garnishments	Aflac	Aflac Group Policies	Voluntary P.E.R.F.
Cash and investments - beginning	\$ 510,976	\$ -	\$ 11,697	\$ (2,725)	\$ 642	\$ 751	\$ 10,081	\$ (525)	\$ (30,361)	\$ 15,217	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	40,274	100	3,335	215	-	-	-	-	-	-	-
Total receipts	40,274	100	3,335	215	-	-	-	-	-	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	39,175	100	3,402	(3)	(229)	-	(493)	(525)	3,294	(1,800)	(116)
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	39,175	100	3,402	(3)	(229)	-	(493)	(525)	3,294	(1,800)	(116)
Excess (deficiency) of receipts over disbursements	1,099	-	(67)	218	229	-	493	525	(3,294)	1,800	116
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	1,099	-	(67)	218	229	-	493	525	(3,294)	1,800	116
Cash and investments - ending	\$ 512,075	\$ -	\$ 11,630	\$ (2,507)	\$ 871	\$ 751	\$ 10,574	\$ -	\$ (33,655)	\$ 17,017	\$ 116

(Continued)

YORKTOWN COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Adm Fee/Garnishment	Ymca Dues - Payroll Deduction	Aflac-Adm Fees	Aflac-Medical Fsa	Aflac-Dependent Care Fsa	403B Asp- Annuity	Garnish Fee	Voluntary--Trf	IAPSS President's Installation	Totals
Cash and investments - beginning	\$ 638	\$ 3,116	\$ (2,035)	\$ (6,775)	\$ 10,295	\$ -	\$ 26	\$ 17,123	\$ -	\$ 20,004,904
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	6,838,648
Intermediate sources	-	-	-	-	-	-	-	-	-	37,167
State sources	-	-	-	-	-	-	-	-	-	18,468,022
Federal sources	-	-	-	-	-	-	-	-	-	1,942,299
Temporary loans	-	-	-	-	-	-	-	-	-	3,500,000
Interfund loans	-	-	-	-	-	-	-	-	-	357,820
Other receipts	-	-	-	-	-	120	-	-	17,200	140,361
Total receipts	-	-	-	-	-	120	-	-	17,200	31,284,317
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	13,594,349
Support services	-	-	-	-	-	-	-	-	-	10,057,826
Noninstructional services	-	-	-	-	-	-	-	-	-	1,351,856
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	3,145,459
Debt services	-	-	-	-	-	-	-	-	-	1,938,384
Nonprogrammed charges	-	-	-	-	-	120	-	-	15,722	94,200
Interfund loans	-	-	-	-	-	-	-	-	-	357,820
Total disbursements	-	-	-	-	-	120	-	-	15,722	30,539,894
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	1,478	744,423
Other financing sources (uses)										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	2,670,999
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	4,506,592
Transfers out	-	-	-	-	-	-	-	-	-	(4,506,592)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	2,670,999
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-	-	1,478	3,415,422
Cash and investments - ending	\$ 638	\$ 3,116	\$ (2,035)	\$ (6,775)	\$ 10,295	\$ -	\$ 26	\$ 17,123	\$ 1,478	\$ 23,420,326

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 316,718	\$ 478,981

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF LEASES AND DEBT
June 30, 2021

<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
Mt Pleasant Township Community Building Corporation	Yorktown High School Phase II Renovation	205,575	12/9/2010	1/1/2022
U.S. Bank Equipment Finance	Copier Lease	55,444	4/23/2018	4/22/2023
Yorktown Community School Building Corporation	Safety Security and Capacity Project at YMS and YES	752,000	12/12/2019	12/31/2038
Yorktown Community School Building Corporation	Yorktown Middle School HVAC Renovation	139,000	7/15/2014	1/15/2033
Yorktown Community School Building Corporation	Energy Savings Project	161,500	12/30/2009	1/1/2024
Yorktown Pleasant View School Building Corporation	School Addition and Renovation to PVE	<u>368,500</u>	7/15/2019	1/15/2038
Total governmental activities		<u>2,164,642</u>		
Total of annual lease payments		<u>\$ 2,164,642</u>		

<u>Type</u>	<u>Description of Debt Purpose</u>	<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
Governmental activities:			
General Obligation Bonds	GO Bonds of 2021 - Renovation/ Addition to YES	\$ 2,500,000	\$ 112,223
Notes and Loans Payable	CSF Loan #A2880 - Technology Advancement	45,556	30,751
Notes and Loans Payable	CSF Loan #B0180 - Technology Advancement	<u>61,258</u>	<u>41,350</u>
Total governmental activities		<u>2,606,814</u>	<u>184,324</u>
Totals		<u>\$ 2,606,814</u>	<u>\$ 184,324</u>

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF CAPITAL ASSETS
June 30, 2021

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	\$ 830,074
Buildings	32,765,422
Improvements other than buildings	10,568,915
Machinery, equipment, and vehicles	4,732,915
Construction in progress	<u>15,899,645</u>
Total governmental activities	<u>64,796,971</u>
Total capital assets	<u>\$ 64,796,971</u>

YORKTOWN COMMUNITY SCHOOLS
STATE REPORTING INFORMATION
July 1, 2019 - June 30, 2021

Financial Statement and Accompanying Notes:

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

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, 2019 through June 30, 2021

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 06-30-20	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-21
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY2020, FY2021	\$ 60,897	\$ 8,765	\$ 69,662
National School Lunch Program		10.555	FY2020, FY2021	360,321	53,882	414,203
Commodities		10.555	FY2020, FY2021	84,019	122,575	206,594
Summer Food Service Program		10.559	FY2021	-	665,852	665,852
Total - Child Nutrition Cluster				<u>505,237</u>	<u>851,074</u>	<u>1,356,311</u>
Total - Department of Agriculture				<u>505,237</u>	<u>851,074</u>	<u>1,356,311</u>
<u>Department of Education</u>						
Special Education Cluster						
Special Education Grants to States	Indiana Department of Education					
IDEA-Part B		84.027	19611-008-PN01	146,314	-	146,314
IDEA-Part B		84.027	20611-008-PN01	352,663	215,830	568,493
IDEA-Part B		84.027	21611-008-PN01	-	409,869	409,869
Total - Special Education Grants to States				<u>498,977</u>	<u>625,699</u>	<u>1,124,676</u>
Special Education - Preschool Grants	Indiana Department of Education					
IDEA-Preschool		84.173	19619-008-PN01	1,664	-	1,664
IDEA-Preschool		84.173	20619-008-PN01	11,793	4,600	16,393
IDEA-Preschool		84.173	21619-008-PN01	-	12,073	12,073
Total - Special Education - Preschool Grants				<u>13,457</u>	<u>16,673</u>	<u>30,130</u>
Total - Special Education Cluster (IDEA)				<u>512,434</u>	<u>642,372</u>	<u>1,154,806</u>
Title I Grants to Local Education Agencies	Indiana Department of Education					
Title I, Part A		84.010	S010A180014	60,714	-	60,714
Title I, Part A		84.010	S010A190014	152,735	53,130	205,865
Title I, Part A		84.010	S010A200014	-	187,969	187,969
Total - Title I Grants to Local Education Agencies				<u>213,449</u>	<u>241,099</u>	<u>454,548</u>

(Continued)

YORKTOWN COMMUNITY SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period July 1, 2019 through June 30, 2021

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 06-30-20	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-21
Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367	S367A170013	\$ 13,324	\$ -	\$ 13,324
Title II, Part A		84.367	S367A180013	36,680	12,694	49,374
Title II, Part A		84.367	S367A190013	48,009	-	48,009
Title II, Part A		84.367	S367A200013	-	61,361	61,361
Total - Supporting Effective Instruction State Grants				<u>98,013</u>	<u>74,055</u>	<u>172,068</u>
Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV, Part A		84.424	S424A180015	15,763	-	15,763
Title IV, Part A		84.424	S424A190015	10,800	3,000	13,800
Title IV, Part A		84.424	S424A200015	-	6,863	6,863
Total - Student Support and Academic Enrichment Program				<u>26,563</u>	<u>9,863</u>	<u>36,426</u>
COVID-19 - Education Stabilization Fund	Indiana Department of Education					
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	-	184,971	184,971
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D210013	-	15,826	15,826
Total - COVID-19 - Education Stabilization Fund				<u>-</u>	<u>200,797</u>	<u>200,797</u>
Total - Department of Education				<u>850,459</u>	<u>1,168,186</u>	<u>2,018,645</u>
<u>Department of Health and Human Services</u>						
Medicaid Cluster	Indiana Department of Education					
Medicaid Reimbursement		93.778	FY2020, FY2021	-	62,287	62,287
Total - Department of Health and Human Services				<u>-</u>	<u>62,287</u>	<u>62,287</u>
Total federal awards expended				<u>\$ 1,355,696</u>	<u>\$ 2,081,547</u>	<u>\$ 3,437,243</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, 2019 to June 30, 2021

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, 2019 to June 30, 2021. 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 - DELAWARE-BLACKFORD COUNTY COOPERATIVE (ALN: 84.027, 84.173)

The School Corporation is a member of the Delaware-Blackford County Cooperative (Cooperative). The Cooperative operates the special education program for the School Corporation. As a result, some activity for the Special Education Cluster (IDEA) that is presented as federal awards expended in the SEFA is not presented as receipts and disbursements in the financial statement for the School Corporation. This activity is reported on the financial statement of the Cooperative.

NOTE 4 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period July 1, 2019 to June 30, 2021.

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, 2021 and for the period July 1, 2019 to June 30, 2021 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated November 22, 2022.

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 may exist that have not been identified.

(Continued)

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
Crowe LLP

Indianapolis, Indiana
November 22, 2022

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

We have audited Yorktown Community School's (the School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School Corporation's major federal program for the period July 1, 2019 to June 30, 2021. The School Corporation's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Opinion on Each Major Federal Program

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the period July 1, 2019 to June 30, 2021.

(Continued)

Report on Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

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

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
Crowe LLP

Indianapolis, Indiana
November 22, 2022

YORKTOWN COMMUNITY SCHOOLS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the period of July 1, 2019 to June 30, 2021

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 X No

Significant deficiencies identified not
considered to be material weaknesses? _____ Yes X None Reported

Noncompliance material to financial statements
noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

Significant deficiencies identified not
considered to be material weaknesses? _____ Yes X 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)? _____ Yes X No

Identification of major programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.425	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 X No

Section II – Financial Statement Findings

None noted.

Section III – Federal Award Findings and Questioned Costs

None noted.



Yorktown Community Schools

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Dr. Gregory Hinshaw,
Superintendent

Dr. David B. Sturgeon,
Director of Education
Initiatives

Kara Schoch,
Business
Manager/Treasurer

Brooke Crowder,
Deputy Treasurer

Kristin Comp,
Accounts Payable

Angela Lowe,
Central Office/Board of
Trustees Secretary

Board of School Trustees

Ryan Kelly
Pat LaVelle
Alison Tokar
Ted Johnson
Tom Simpson



Home of the Tigers!

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Finding: Material Weakness

Condition and Context: The School Corporation did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

For fiscal year 2017-2018, the School Corporation did not properly review the grant information prepared and submitted in the Indiana Gateway for Government Units financial reporting system, which was the source of the SEFA. The School Corporation properly performed the review for 2018-2019.

Status: Resolved.

FINDING 2019-002

Subject: Child Nutrition Cluster - Internal Controls
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY 2017/2018, FY 2018/2019
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Finding: Material Weakness

Condition and Context: The School Corporation had not established an effective internal control system related to the grant agreement and the Cash Management compliance requirement. The School Corporation did not have effective controls to monitor the monthly cash balance (net cash resources) of the School Lunch fund to ensure that the amount did not exceed three months average expenditures. The Treasurer provided the Food Service Director with monthly fund reports; however, there was no evidence of review or oversight of the cash management requirements until October 2018.

The lack of internal controls was isolated to fiscal year 2017-2018 through September 2018.

Status: Resolved.