

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION

JOHNSON COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED

03/10/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	8-9
Notes to Financial Statement	10-17
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	20-41
Other Information:	
Schedule of Payables and Receivables	44
Schedule of Leases and Debt	45
Schedule of Capital Assets.....	46
Other Reports.....	47

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Austin Fruits	07-01-20 to 06-30-23
Superintendent of Schools	Dr. Patrick Spray	07-01-20 to 06-30-23
President of the School Board	Beth Poe Craig Koch Butch Zike David Thompson	07-01-20 to 10-19-21 10-20-21 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 06-30-23



INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Clark-Pleasant Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation as of June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibilities for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2023, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 21, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <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 presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Education	\$ 7,179,596	\$ 46,524,769	\$ 39,221,890	\$ (6,947,660)	\$ 7,534,815	\$ 49,806,874	\$ 42,852,176	\$ (7,156,075)	\$ 7,333,438
Operating Referendum Tax Levy	746,969	2,319,946	1,271,885	-	1,795,030	2,276,899	2,346,765	-	1,725,164
Debt Service	2,035,398	18,555,087	14,483,366	(2,139,575)	3,967,544	20,435,557	17,756,321	(2,075,859)	4,570,921
Operations	9,842,354	9,575,270	15,479,272	9,066,600	13,004,952	8,754,321	14,366,769	9,125,581	16,518,085
Local Rainy Day	7,555,984	-	-	-	7,555,984	-	-	-	7,555,984
Construction	2,087,515	646,937	889,148	-	1,845,304	5,261,712	7,560,192	5,129,851	4,676,675
School Lunch	1,243,882	3,413,519	3,063,632	-	1,593,769	4,437,841	4,252,281	141,883	1,921,212
Curricular Materials Rental	599,146	580,969	1,879,931	53,482	(646,334)	552,204	546,216	227,302	(413,044)
Self-Insurance	2,080,556	6,970,961	5,773,723	-	3,277,794	7,004,246	5,566,198	-	4,715,842
Other Local (Preschool Registration)	4,310	5,340	9,591	-	59	3,170	(2,739)	-	5,968
ECA Transfers	-	15,232	4,193	-	11,039	45,223	6,490	-	49,772
Educational License Plates	16,091	225	2,361	-	13,955	300	-	-	14,255
Johnson Co Comm Found Grant	200	-	-	-	200	-	-	-	200
Donation	8,926	22,604	19,360	-	12,170	20,258	5,549	-	26,879
Palmore Donation	4,310	-	4,310	-	-	-	-	-	-
Student On-Line Software	516	-	-	-	516	-	-	-	516
Future Problem Solvers	206	-	-	-	206	-	-	-	206
REMC-CES Outdoor Science Lab	498	-	-	-	498	-	-	-	498
Wal-Mart-WCHS Rhythm Masters	352	-	-	-	352	-	-	-	352
Educ In Drugs Narcotics Alcohol	-	-	-	-	-	250	-	-	250
Lowe's Toolbox For Educ Grant	128	-	-	-	128	-	-	-	128
Hospital Donations	16,472	25,268	9,102	-	32,638	25,550	15,540	-	42,648
CPI-Well Fargo Donation	360	-	-	-	360	-	-	-	360
Donation-WCHS Athletics	13,409	-	-	-	13,409	-	-	-	13,409
Warrior Santa w/a Cause	845	-	-	-	845	-	-	-	845
Literacy Summit	6,147	-	-	-	6,147	-	775	-	5,372
Sertoma Club-Grwd Grant	17	-	-	-	17	-	-	-	17
Transportation Kids Program	950	-	-	-	950	-	-	-	950
Endress+Hauser Donation	3,438	-	-	-	3,438	-	-	-	3,438
Robotic Club	20,640	-	-	-	20,640	15	4,151	-	16,504
Foster Families	14,837	9,000	500	-	23,337	12,000	5,704	-	29,633
Target Grant-SWP/BES 2001	350	-	-	-	350	-	-	-	350
CPA At&T Grant-Tech Lab	1,265	-	-	-	1,265	-	-	-	1,265
Dow Greenhouse Grant	3,334	-	-	-	3,334	-	-	-	3,334
Harvest Bible Chapel-CPMS	3,425	-	1,635	-	1,790	-	-	-	1,790
Book Fair	-	-	-	-	-	5,254	6,476	-	(1,222)
Engineering The Future Duke Grant	-	-	-	-	-	7,600	5,035	-	2,565
Grants-Misc-Pass Through	4,347	31,969	18,702	-	17,614	39,246	35,373	-	21,487
Holding Account	-	110,572	-	-	110,572	-	110,572	-	-
Simon Youth Foundation - CPA	3,134	3,733	4,411	-	2,456	3,478	2,311	-	3,623
Chromebook Insurance	(574)	113,865	88,507	-	24,784	78,016	70,776	-	32,024
CPR Classes	1,383	-	-	-	1,383	-	-	-	1,383
Athletic Ticket Purchases - WCHS	234	-	-	-	234	-	-	-	234
Formative Assessment	57,691	71,812	122,930	-	6,573	92,829	49,589	-	49,813
Special Education Excess Costs	5,249	147,721	147,721	-	5,249	293,731	293,731	-	5,249
Drug-Free Johnson County	1,370	-	1,370	-	-	1,556	1,479	-	77
Medicaid Reimbursement	530,814	316,017	64,004	(32,847)	749,980	495,510	56,023	(116,293)	1,073,174
Secured Schools Safety Grant	(5,433)	71,354	85,847	(6,130)	(26,056)	73,916	83,200	-	(35,340)
STEM Grant	-	1,000	1,000	-	-	-	-	-	-
Alternative Education Grant	-	25,080	25,080	-	-	33,750	-	-	33,750
Safe School Haven FY19-20	(35,316)	2,712	(26,474)	6,130	-	-	-	-	-
Safe School Haven FY 20-21	(3,764)	14,685	22,192	-	(11,271)	7,507	(3,764)	-	-

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
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For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Early Intervention Grant FY19-20	10,185	-	10,185	-	-	-	-	-	-
Early Intervention 20-21	-	19,434	1,500	-	17,934	-	16,899	-	1,035
Early Intervention Grant 21-22	-	-	-	-	-	22,112	22,112	-	-
NESP FY 2019-2020	4,103	-	4,103	-	-	-	-	-	-
NESP Grant FY 18	-	-	-	-	-	177,915	139,183	-	38,732
School Technology-Connectivity	14,777	-	-	-	14,777	12,760	-	-	27,537
NESP FY 2020-2021	-	116,854	93,264	-	23,590	-	22,590	-	1,000
Career and Technical Performance Grant	29,688	-	-	-	29,688	-	-	-	29,688
Teacher Appreciation Grant	113	253,086	253,084	-	115	250,770	250,781	-	104
High Ability Students	33,262	55,142	58,347	-	30,057	57,998	67,168	-	20,887
State Connectivity Grant	55,424	15,818	-	-	71,242	-	-	-	71,242
Project Lead The Way	-	-	-	-	-	3,900	-	-	3,900
Youth Tobacco Survey	-	250	250	-	-	-	-	-	-
Build Learn Grow Stabilization Grant	-	-	-	-	-	925,357	201,386	-	723,971
NGA Grant	221	-	-	-	221	-	-	-	221
Title I FY 2019-2020	(34,698)	74,641	39,945	-	(2)	-	-	-	(2)
Title I FY 2020-2021	-	420,994	440,868	-	(19,874)	208,624	188,750	-	-
Title I FY 2021-2022	-	-	-	-	-	405,900	444,047	-	(38,147)
Special Ed Part B 611 FY 2022	-	-	-	-	-	796,298	1,150,669	-	(354,371)
Special Ed Part B 611 FY 2020	(80,715)	292,569	208,377	(4,824)	(1,347)	2,961	1,616	-	(2)
Special Ed Part B 611 FY 2021	(17,709)	1,001,421	1,200,243	-	(216,531)	395,409	188,073	-	(9,195)
Special Ed Preschool FY 2022	-	-	-	-	-	6,612	11,949	-	(5,337)
Special Ed Preschool FY 2020	(5,260)	5,139	4,826	4,824	(123)	2,188	2,065	-	-
Special Ed Preschool FY 2021	-	16,693	17,711	-	(1,018)	11,288	10,559	-	(289)
Special Ed Preschool FY 2019	(18,823)	19,680	857	-	-	-	-	-	-
Title IV FY 2018-2019	1,186	6,451	7,637	-	-	-	-	-	-
Title IV FY 2019-2021	-	24,458	31,292	-	(6,834)	11,043	4,000	-	209
Title IV 2020-2022	-	23,500	26,584	-	(3,084)	4,434	4,547	-	(3,197)
Title IV 2022	-	-	-	-	-	-	6,150	-	(6,150)
Medicare Reimbursement - Feder	(15,466)	-	6,845	-	(22,311)	-	10,281	27,317	(5,275)
Title II FY 2018-2020	15,767	8,316	2,244	-	21,839	-	-	-	21,839
Title II FY 2019-2021	(9,315)	124,411	122,490	-	(7,394)	20,384	12,990	-	-
Title II FY 2020-2022	-	14,233	49,903	-	(35,670)	133,586	110,458	-	(12,542)
Title II FY 2021-2023	-	-	-	-	-	14,747	30,068	-	(15,321)
Title III FY18-20	-	2,171	2,171	-	-	-	-	-	-
Title III FY 19-21	(6,236)	11,162	4,925	-	1	3,099	3,099	-	1
Title III FY 20-22	-	32,573	35,784	-	(3,211)	9,937	6,966	-	(240)
Title III FY 21-23	-	-	-	-	-	30,992	33,217	-	(2,225)
IDEA ARP 611	-	-	-	-	-	30,083	40,330	-	(10,247)
IDEA ARP 619	-	-	-	-	-	225	-	-	225
Elementary And Secondary School 1 Emerg	-	-	-	-	-	31,009	37,509	-	(6,500)
Elementary And Secondary School Emergenc	-	-	66,777	-	(66,777)	1,410,664	1,513,221	-	(169,334)
Federal Stimulus - 18002 Governor Emer	-	640,022	651,654	-	(11,632)	162,072	150,480	-	(40)
Federal Stimulus - 18003 Educ. Stab Reli	-	78,800	82,302	-	(3,502)	339,891	353,817	-	(17,428)
Prepaid School Lunch Accounts	214,044	245,647	189,787	-	269,904	251,545	283,478	(141,883)	96,088
Payroll Clearing Accounts	241,247	11,168,677	11,225,204	-	184,720	11,939,463	11,867,147	-	257,036
Totals	\$ 34,483,356	\$ 104,247,789	\$ 97,508,348	\$ -	\$ 41,222,797	\$ 117,442,079	\$ 113,178,794	\$ 5,161,824	\$ 50,647,906

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

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

School Corporation, as used herein, shall include, but is not limited to, the following: school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Local sources. Amounts received from taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community service activities, and other revenue from local sources.

Intermediate sources. Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

Other receipts. Amounts received from various sources, including, but not limited to, the following: return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

Other financing sources and uses are presented in the aggregate on the face of the financial statement. The aggregate other financing sources and uses include the following:

Proceeds of long-term debt. Amounts received in relation to the issuance of bonds or other long-term debt issues.

Sale of capital assets. Amounts received when land, buildings, or equipment owned by the School Corporation are sold.

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Transfers in. Amounts received by one fund as a result of transferring money from another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

Transfers out. Amounts paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the School Corporation. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the School Corporation in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the School Corporation to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. Teachers' Retirement Fund

Plan 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:

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

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

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

C. Additional Pension Plan

The School Corporation also contributes to an additional pension plan unique to the School Corporation. Employees that are noneligible for TRF can receive up to a 4 percent annuity contribution match to their annuity retirement fund. Information regarding this plan may be obtained from the School Corporation.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of federal grants that are set up on a reimbursement basis. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2021 and 2022. The Curricular Materials Rental fund is also overdrawn. This is due to the School Corporation not receiving the funds from parents for repairs to Chromebooks by June 30, 2021 and 2022. The Book Fair fund is also overdrawn. This is a result of money not being received by the School Corporation by June 30, 2022.

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporations

The School Corporation has entered into a capital lease with the Clark-Pleasant Middle School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments for the years ending June 30, 2021 and 2022, totaled \$5,267,500 and \$6,761,500, respectively.

The School Corporation has entered into a capital lease with the Clark-Pleasant Intermediate School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments for the years ending June 30, 2021 and 2022, totaled \$1,610,000 and \$1,534,500, respectively.

The School Corporation has entered into a capital lease with the Clark-Pleasant Community School Building Corporation -2001 (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments for the years ending June 30, 2021 and 2022, totaled \$2,839,000 and \$2,836,000, respectively.

The School Corporation has entered into capital leases with the Clark-Pleasant 2004 School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments for the years ending June 30, 2021 and 2022, totaled \$2,623,500 and \$2,621,000, respectively.

The School Corporation has entered into a capital lease with the Clark-Pleasant 1997 Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments for the years ending June 30, 2021 and 2022, totaled \$592,000 and \$590,500, respectively.

Note 9. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the following benefits: medical, dental, vision, and life insurance. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding these benefits can be obtained by contacting the School Corporation.

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 10. Subsequent Events

On November 10, 2022, the School Corporation entered into a capital lease with the Clark-Pleasant Community School Corporation Building Corporation in the amount of \$82,669,000. The capital lease is to provide financing for the renovation of, improvements to, and construction of additions to the Whiteland Community High School.

On December 14, 2022, the School Corporation issued General Obligation Bonds, Series 2022 in the amount of \$11,305,000. The proceeds will be used to pay the cost of renovations of, and improvements to school facilities and the purchase of technology and equipment.

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REQUIRED SUPPLEMENTARY INFORMATION

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Operating Referendum Tax		Debt Service	Operations	Local Rainy Day	Construction	School Lunch	Curricular	
	Education	Levy						Materials Rental	Self-Insurance
Cash and investments - beginning	\$ 7,179,596	\$ 746,969	\$ 2,035,398	\$ 9,842,354	\$ 7,555,984	\$ 2,087,515	\$ 1,243,882	\$ 599,146	\$ 2,080,556
Receipts:									
Local sources	298,676	2,315,283	18,555,087	9,401,696	-	646,937	192,564	314,250	6,945,906
Intermediate sources	-	-	-	49	-	-	-	-	-
State sources	46,081,642	-	-	-	-	-	39,643	260,816	-
Federal sources	-	-	-	54,577	-	-	3,168,504	-	-
Other receipts	144,451	4,663	-	118,948	-	-	12,808	5,903	25,055
Total receipts	46,524,769	2,319,946	18,555,087	9,575,270	-	646,937	3,413,519	580,969	6,970,961
Disbursements:									
Instruction	31,362,393	31,654	-	184,932	-	357,792	-	6,345	-
Support services	7,412,787	1,240,231	-	13,538,762	-	140,335	-	1,873,586	2,886
Noninstructional services	446,680	-	-	932	-	-	3,063,632	-	-
Facilities acquisition and construction	-	-	-	1,754,646	-	391,021	-	-	-
Debt services	-	-	14,483,366	-	-	-	-	-	-
Nonprogrammed charges	30	-	-	-	-	-	-	-	5,770,837
Total disbursements	39,221,890	1,271,885	14,483,366	15,479,272	-	889,148	3,063,632	1,879,931	5,773,723
Excess (deficiency) of receipts over disbursements	7,302,879	1,048,061	4,071,721	(5,904,002)	-	(242,211)	349,887	(1,298,962)	1,197,238
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	32,847	-	-	9,066,600	191,640	-	-	245,122	-
Transfers out	(6,980,507)	-	(2,139,575)	-	(191,640)	-	-	(191,640)	-
Total other financing sources (uses)	(6,947,660)	-	(2,139,575)	9,066,600	-	-	-	53,482	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	355,219	1,048,061	1,932,146	3,162,598	-	(242,211)	349,887	(1,245,480)	1,197,238
Cash and investments - ending	\$ 7,534,815	\$ 1,795,030	\$ 3,967,544	\$ 13,004,952	\$ 7,555,984	\$ 1,845,304	\$ 1,593,769	\$ (646,334)	\$ 3,277,794

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Other Local (Preschool Registration)	ECA Transfers	Educational License Plates	Johnson Co Comm Found Grant	Donation	Palmore Donation	Student On-Line Software	Future Problem Solvers	REMC-CES Outdoor Science Lab
Cash and investments - beginning	\$ 4,310	\$ -	\$ 16,091	\$ 200	\$ 8,926	\$ 4,310	\$ 516	\$ 206	\$ 498
Receipts:									
Local sources	440	15,232	-	-	6,756	-	-	-	-
Intermediate sources	-	-	225	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	4,900	-	-	-	15,848	-	-	-	-
Total receipts	5,340	15,232	225	-	22,604	-	-	-	-
Disbursements:									
Instruction	-	4,193	1,234	-	-	-	-	-	-
Support services	9,591	-	1,127	-	1,310	4,310	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	3,000	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	15,050	-	-	-	-
Total disbursements	9,591	4,193	2,361	-	19,360	4,310	-	-	-
Excess (deficiency) of receipts over disbursements	(4,251)	11,039	(2,136)	-	3,244	(4,310)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,251)	11,039	(2,136)	-	3,244	(4,310)	-	-	-
Cash and investments - ending	\$ 59	\$ 11,039	\$ 13,955	\$ 200	\$ 12,170	\$ -	\$ 516	\$ 206	\$ 498

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Wal-Mart- WCHS Rhythm Masters	Educ In Drugs Narcotics Alcohol	Lowe's Toolbox For Educ Grant	Hospital Donations	CPI-Well Fargo Donation	Donation-WCHS Athletics	Warrior Santa w/a Cause	Literacy Summit	Sertoma Club- Grwd Grant
Cash and investments - beginning	\$ 352	\$ -	\$ 128	\$ 16,472	\$ 360	\$ 13,409	\$ 845	\$ 6,147	\$ 17
Receipts:									
Local sources	-	-	-	25,268	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	25,268	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	265	-	-	-	-	-
Support services	-	-	-	8,837	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	9,102	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	16,166	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	16,166	-	-	-	-	-
Cash and investments - ending	\$ 352	\$ -	\$ 128	\$ 32,638	\$ 360	\$ 13,409	\$ 845	\$ 6,147	\$ 17

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Transportation Kids Program	Endress+Hauser Donation	Robotic Club	Foster Families	Target Grant- SWP/BES 2001	CPA At&T Grant- Tech Lab	Dow Greenhouse Grant	Harvest Bible Chapel-CPMS	Book Fair
Cash and investments - beginning	\$ 950	\$ 3,438	\$ 20,640	\$ 14,837	\$ 350	\$ 1,265	\$ 3,334	\$ 3,425	\$ -
Receipts:									
Local sources	-	-	-	9,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	9,000	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	1,635	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	500	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	500	-	-	-	1,635	-
Excess (deficiency) of receipts over disbursements	-	-	-	8,500	-	-	-	(1,635)	-
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	-	-	-	8,500	-	-	-	(1,635)	-
Cash and investments - ending	\$ 950	\$ 3,438	\$ 20,640	\$ 23,337	\$ 350	\$ 1,265	\$ 3,334	\$ 1,790	\$ -

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Engineering The Future Duke Grant	Grants-Misc- Pass Through	Holding Account	Simon Youth Foundation - CPA	Chromebook Insurance	CPR Classes	Athletic Ticket Purchases - WCHS	Formative Assessment	Special Education Excess Costs
Cash and investments - beginning	\$ -	\$ 4,347	\$ -	\$ 3,134	\$ (574)	\$ 1,383	\$ 234	\$ 57,691	\$ 5,249
Receipts:									
Local sources	-	-	-	3,733	113,865	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	71,812	147,721
Federal sources	-	-	110,572	-	-	-	-	-	-
Other receipts	-	31,969	-	-	-	-	-	-	-
Total receipts	-	31,969	110,572	3,733	113,865	-	-	71,812	147,721
Disbursements:									
Instruction	-	1,501	-	4,411	681	-	-	-	147,721
Support services	-	14,275	-	-	87,826	-	-	122,930	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,926	-	-	-	-	-	-	-
Total disbursements	-	18,702	-	4,411	88,507	-	-	122,930	147,721
Excess (deficiency) of receipts over disbursements	-	13,267	110,572	(678)	25,358	-	-	(51,118)	-
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	-	13,267	110,572	(678)	25,358	-	-	(51,118)	-
Cash and investments - ending	\$ -	\$ 17,614	\$ 110,572	\$ 2,456	\$ 24,784	\$ 1,383	\$ 234	\$ 6,573	\$ 5,249

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Drug-Free Johnson County	Medicaid Reimbursement	Secured Schools Safety Grant	STEM Grant	Alternative Education Grant	Safe School Haven FY19-20	Safe School Haven FY 20-21	Early Intervention Grant FY19-20	Early Intervention 20-21
Cash and investments - beginning	\$ 1,370	\$ 530,814	\$ (5,433)	\$ -	\$ -	\$ (35,316)	\$ (3,764)	\$ 10,185	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	316,017	71,354	1,000	25,080	2,712	14,685	-	19,434
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	316,017	71,354	1,000	25,080	2,712	14,685	-	19,434
Disbursements:									
Instruction	-	64,004	-	1,000	25,080	-	-	-	-
Support services	1,370	-	85,847	-	-	(26,474)	22,192	10,185	1,500
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	1,370	64,004	85,847	1,000	25,080	(26,474)	22,192	10,185	1,500
Excess (deficiency) of receipts over disbursements	(1,370)	252,013	(14,493)	-	-	29,186	(7,507)	(10,185)	17,934
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	6,130	-	-	-
Transfers out	-	(32,847)	(6,130)	-	-	-	-	-	-
Total other financing sources (uses)	-	(32,847)	(6,130)	-	-	6,130	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,370)	219,166	(20,623)	-	-	35,316	(7,507)	(10,185)	17,934
Cash and investments - ending	\$ -	\$ 749,980	\$ (26,056)	\$ -	\$ -	\$ -	\$ (11,271)	\$ -	\$ 17,934

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Early Intervention Grant 21-22	NESP FY 2019- 2020	NESP Grant FY 18	School Technology- Connectivity	NESP FY 2020- 2021	Career and Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant
Cash and investments - beginning	\$ -	\$ 4,103	\$ -	\$ 14,777	\$ -	\$ 29,688	\$ 113	\$ 33,262	\$ 55,424
Receipts:									
Local sources	-	-	-	-	-	-	-	7,060	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	116,854	-	253,086	48,082	15,818
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	116,854	-	253,086	55,142	15,818
Disbursements:									
Instruction	-	3,027	-	-	89,099	-	252,391	58,347	-
Support services	-	-	-	-	3,120	-	693	-	-
Noninstructional services	-	1,076	-	-	1,045	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,103	-	-	93,264	-	253,084	58,347	-
Excess (deficiency) of receipts over disbursements	-	(4,103)	-	-	23,590	-	2	(3,205)	15,818
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,103)	-	-	23,590	-	2	(3,205)	15,818
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 14,777	\$ 23,590	\$ 29,688	\$ 115	\$ 30,057	\$ 71,242

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Project Lead The Way	Youth Tobacco Survey	Build Learn Grow Stabilization Grant	NGA Grant	Title I FY 2019- 2020	Title I FY 2020- 2021	Title I FY 2021- 2022	Special Ed Part B 611 FY 2022	Special Ed Part B 611 FY 2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 221	\$ (34,698)	\$ -	\$ -	\$ -	\$ (80,715)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	1,200
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	250	-	-	-	-	-	-	291,369
Federal sources	-	-	-	-	74,641	420,994	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	250	-	-	74,641	420,994	-	-	292,569
Disbursements:									
Instruction	-	-	-	-	41,681	213,923	-	-	28,315
Support services	-	-	-	-	(1,736)	226,624	-	-	178,612
Noninstructional services	-	-	-	-	-	321	-	-	1,450
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	250	-	-	-	-	-	-	-
Total disbursements	-	250	-	-	39,945	440,868	-	-	208,377
Excess (deficiency) of receipts over disbursements	-	-	-	-	34,696	(19,874)	-	-	84,192
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(4,824)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(4,824)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	34,696	(19,874)	-	-	79,368
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 221	\$ (2)	\$ (19,874)	\$ -	\$ -	\$ (1,347)

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Special Ed Part B 611 FY 2021	Special Ed Preschool FY 2022	Special Ed Preschool FY 2020	Special Ed Preschool FY 2021	Special Ed Preschool FY 2019	Title IV FY 2018- 2019	Title IV FY 2019- 2021	Title IV 2020- 2022	Title IV 2022
Cash and investments - beginning	\$ (17,709)	\$ -	\$ (5,260)	\$ -	\$ (18,823)	\$ 1,186	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	1,001,421	-	5,139	16,693	19,680	-	-	-	-
Federal sources	-	-	-	-	-	6,451	24,458	23,500	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,001,421	-	5,139	16,693	19,680	6,451	24,458	23,500	-
Disbursements:									
Instruction	338,659	-	4,826	17,711	857	-	189	-	-
Support services	828,803	-	-	-	-	7,637	28,803	26,584	-
Noninstructional services	32,781	-	-	-	-	-	2,300	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	1,200,243	-	4,826	17,711	857	7,637	31,292	26,584	-
Excess (deficiency) of receipts over disbursements	(198,822)	-	313	(1,018)	18,823	(1,186)	(6,834)	(3,084)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	4,824	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	4,824	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(198,822)	-	5,137	(1,018)	18,823	(1,186)	(6,834)	(3,084)	-
Cash and investments - ending	\$ (216,531)	\$ -	\$ (123)	\$ (1,018)	\$ -	\$ -	\$ (6,834)	\$ (3,084)	\$ -

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Medicare Reimbursement - Feder	Title II FY 2018- 2020	Title II FY 2019- 2021	Title II FY 2020- 2022	Title II FY 2021- 2023	Title III FY18-20	Title III FY 19-21	Title III FY 20-22	Title III FY 21-23
Cash and investments - beginning	\$ (15,466)	\$ 15,767	\$ (9,315)	\$ -	\$ -	\$ -	\$ (6,236)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	8,316	124,411	14,233	-	2,171	11,162	32,573	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	8,316	124,411	14,233	-	2,171	11,162	32,573	-
Disbursements:									
Instruction	6,845	2,032	65,658	2,779	-	2,171	4,925	35,784	-
Support services	-	212	46,983	47,124	-	-	-	-	-
Noninstructional services	-	-	9,849	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	6,845	2,244	122,490	49,903	-	2,171	4,925	35,784	-
Excess (deficiency) of receipts over disbursements	(6,845)	6,072	1,921	(35,670)	-	-	6,237	(3,211)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,845)	6,072	1,921	(35,670)	-	-	6,237	(3,211)	-
Cash and investments - ending	\$ (22,311)	\$ 21,839	\$ (7,394)	\$ (35,670)	\$ -	\$ -	\$ 1	\$ (3,211)	\$ -

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	IDEA ARP 611	IDEA ARP 619	Elementary And Secondary School 1 Emerge	Elementary And Secondary School Emergenc	Federal Stimulus - 18002 Governor Emer	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid School Lunch Accounts	Payroll Clearing Accounts	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,044	\$ 241,247	\$ 34,483,356
Receipts:									
Local sources	-	-	-	-	-	-	245,647	-	39,098,600
Intermediate sources	-	-	-	-	-	-	-	-	274
State sources	-	-	-	-	-	-	-	-	48,820,308
Federal sources	-	-	-	-	640,022	78,800	-	-	4,795,385
Other receipts	-	-	-	-	-	-	-	11,168,677	11,533,222
Total receipts	-	-	-	-	640,022	78,800	245,647	11,168,677	104,247,789
Disbursements:									
Instruction	-	-	-	66,777	-	70,063	-	-	33,500,900
Support services	-	-	-	-	574,182	12,239	-	-	26,533,293
Noninstructional services	-	-	-	-	77,472	-	189,787	-	3,827,825
Facilities acquisition and construction	-	-	-	-	-	-	-	-	2,148,667
Debt services	-	-	-	-	-	-	-	-	14,483,366
Nonprogrammed charges	-	-	-	-	-	-	-	11,225,204	17,014,297
Total disbursements	-	-	-	66,777	651,654	82,302	189,787	11,225,204	97,508,348
Excess (deficiency) of receipts over disbursements	-	-	-	(66,777)	(11,632)	(3,502)	55,860	(56,527)	6,739,441
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	9,547,163
Transfers out	-	-	-	-	-	-	-	-	(9,547,163)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(66,777)	(11,632)	(3,502)	55,860	(56,527)	6,739,441
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (66,777)	\$ (11,632)	\$ (3,502)	\$ 269,904	\$ 184,720	\$ 41,222,797

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

	Operating Referendum Tax					Curricular			Self-Insurance
	Education	Levy	Debt Service	Operations	Local Rainy Day	Construction	School Lunch	Materials Rental	
Cash and investments - beginning	\$ 7,534,815	\$ 1,795,030	\$ 3,967,544	\$ 13,004,952	\$ 7,555,984	\$ 1,845,304	\$ 1,593,769	\$ (646,334)	\$ 3,277,794
Receipts:									
Local sources	366,450	2,276,899	20,435,557	8,457,661	-	5,255,062	147,181	309,272	6,973,081
Intermediate sources	-	-	-	46	-	-	-	-	-
State sources	49,054,547	-	-	-	-	-	-	238,697	-
Federal sources	-	-	-	77,643	-	-	4,217,634	-	-
Other receipts	385,877	-	-	218,971	-	6,650	73,026	4,235	31,165
Total receipts	49,806,874	2,276,899	20,435,557	8,754,321	-	5,261,712	4,437,841	552,204	7,004,246
Disbursements:									
Instruction	34,360,496	33,256	-	203,347	-	2,103	-	-	-
Support services	7,964,347	2,313,509	-	13,714,309	-	1,831,299	10	546,216	3,033
Noninstructional services	515,962	-	-	340	-	-	4,252,271	-	-
Facilities acquisition and construction	-	-	-	448,773	-	5,726,790	-	-	-
Debt services	-	-	17,756,321	-	-	-	-	-	-
Nonprogrammed charges	11,371	-	-	-	-	-	-	-	5,563,165
Total disbursements	42,852,176	2,346,765	17,756,321	14,366,769	-	7,560,192	4,252,281	546,216	5,566,198
Excess (deficiency) of receipts over disbursements	6,954,698	(69,866)	2,679,236	(5,612,448)	-	(2,298,480)	185,560	5,988	1,438,048
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	5,129,851	-	-	-
Sale of capital assets	-	-	-	31,973	-	-	-	-	-
Transfers in	88,976	-	-	9,093,608	550,770	-	141,883	778,072	-
Transfers out	(7,245,051)	-	(2,075,859)	-	(550,770)	-	-	(550,770)	-
Total other financing sources (uses)	(7,156,075)	-	(2,075,859)	9,125,581	-	5,129,851	141,883	227,302	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(201,377)	(69,866)	603,377	3,513,133	-	2,831,371	327,443	233,290	1,438,048
Cash and investments - ending	\$ 7,333,438	\$ 1,725,164	\$ 4,570,921	\$ 16,518,085	\$ 7,555,984	\$ 4,676,675	\$ 1,921,212	\$ (413,044)	\$ 4,715,842

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

	Other Local (Preschool Registration)	ECA Transfers	Educational License Plates	Johnson Co Comm Found Grant	Donation	Palmore Donation	Student On-Line Software	Future Problem Solvers	REMC-CES Outdoor Science Lab
Cash and investments - beginning	\$ 59	\$ 11,039	\$ 13,955	\$ 200	\$ 12,170	\$ -	\$ 516	\$ 206	\$ 498
Receipts:									
Local sources	-	15,435	-	-	7,428	-	-	-	-
Intermediate sources	-	-	300	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	3,170	29,788	-	-	12,830	-	-	-	-
Total receipts	3,170	45,223	300	-	20,258	-	-	-	-
Disbursements:									
Instruction	-	5,763	-	-	50	-	-	-	-
Support services	(2,739)	727	-	-	5,499	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	(2,739)	6,490	-	-	5,549	-	-	-	-
Excess (deficiency) of receipts over disbursements	5,909	38,733	300	-	14,709	-	-	-	-
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	5,909	38,733	300	-	14,709	-	-	-	-
Cash and investments - ending	\$ 5,968	\$ 49,772	\$ 14,255	\$ 200	\$ 26,879	\$ -	\$ 516	\$ 206	\$ 498

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

	Wal-Mart- WCHS Rhythm Masters	Educ In Drugs Narcotics Alcohol	Lowe's Toolbox For Educ Grant	Hospital Donations	CPI-Well Fargo Donation	Donation-WCHS Athletics	Warrior Santa w/a Cause	Literacy Summit	Sertoma Club- Grwd Grant
Cash and investments - beginning	\$ 352	\$ -	\$ 128	\$ 32,638	\$ 360	\$ 13,409	\$ 845	\$ 6,147	\$ 17
Receipts:									
Local sources	-	250	-	25,550	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	250	-	25,550	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	775	-
Support services	-	-	-	15,540	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	15,540	-	-	-	775	-
Excess (deficiency) of receipts over disbursements	-	250	-	10,010	-	-	-	(775)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	250	-	10,010	-	-	-	(775)	-
Cash and investments - ending	\$ 352	\$ 250	\$ 128	\$ 42,648	\$ 360	\$ 13,409	\$ 845	\$ 5,372	\$ 17

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

	Transportation Kids Program	Endress+Hauser Donation	Robotic Club	Foster Families	Target Grant- SWP/BES 2001	CPA At&T Grant- Tech Lab	Dow Greenhouse Grant	Harvest Bible Chapel-CPMS	Book Fair
Cash and investments - beginning	\$ 950	\$ 3,438	\$ 20,640	\$ 23,337	\$ 350	\$ 1,265	\$ 3,334	\$ 1,790	\$ -
Receipts:									
Local sources	-	-	15	12,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	5,254
Total receipts	-	-	15	12,000	-	-	-	-	5,254
Disbursements:									
Instruction	-	-	4,151	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	6,476
Noninstructional services	-	-	-	5,704	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	4,151	5,704	-	-	-	-	6,476
Excess (deficiency) of receipts over disbursements	-	-	(4,136)	6,296	-	-	-	-	(1,222)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(4,136)	6,296	-	-	-	-	(1,222)
Cash and investments - ending	\$ 950	\$ 3,438	\$ 16,504	\$ 29,633	\$ 350	\$ 1,265	\$ 3,334	\$ 1,790	\$ (1,222)

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

	Engineering The Future Duke Grant	Grants-Misc- Pass Through	Holding Account	Simon Youth Foundation - CPA	Chromebook Insurance	CPR Classes	Athletic Ticket Purchases - WCHS	Formative Assessment	Special Education Excess Costs
Cash and investments - beginning	\$ -	\$ 17,614	\$ 110,572	\$ 2,456	\$ 24,784	\$ 1,383	\$ 234	\$ 6,573	\$ 5,249
Receipts:									
Local sources	-	-	-	3,478	77,978	-	-	2,500	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	90,329	293,731
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	7,600	39,246	-	-	38	-	-	-	-
Total receipts	7,600	39,246	-	3,478	78,016	-	-	92,829	293,731
Disbursements:									
Instruction	5,035	5,447	-	2,311	13,680	-	-	-	293,731
Support services	-	29,116	-	-	57,096	-	-	49,589	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	810	110,572	-	-	-	-	-	-
Total disbursements	5,035	35,373	110,572	2,311	70,776	-	-	49,589	293,731
Excess (deficiency) of receipts over disbursements	2,565	3,873	(110,572)	1,167	7,240	-	-	43,240	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,565	3,873	(110,572)	1,167	7,240	-	-	43,240	-
Cash and investments - ending	\$ 2,565	\$ 21,487	\$ -	\$ 3,623	\$ 32,024	\$ 1,383	\$ 234	\$ 49,813	\$ 5,249

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

	Drug-Free Johnson County	Medicaid Reimbursement	Secured Schools Safety Grant	STEM Grant	Alternative Education Grant	Safe School Haven FY19-20	Safe School Haven FY 20-21	Early Intervention Grant FY19-20	Early Intervention 20-21
Cash and investments - beginning	\$ -	\$ 749,980	\$ (26,056)	\$ -	\$ -	\$ -	\$ (11,271)	\$ -	\$ 17,934
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	1,556	495,510	73,916	-	33,750	-	7,507	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,556</u>	<u>495,510</u>	<u>73,916</u>	<u>-</u>	<u>33,750</u>	<u>-</u>	<u>7,507</u>	<u>-</u>	<u>-</u>
Disbursements:									
Instruction	-	56,023	-	-	-	-	-	-	-
Support services	1,479	-	83,200	-	-	-	(3,764)	-	16,899
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,479</u>	<u>56,023</u>	<u>83,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,764)</u>	<u>-</u>	<u>16,899</u>
Excess (deficiency) of receipts over disbursements	<u>77</u>	<u>439,487</u>	<u>(9,284)</u>	<u>-</u>	<u>33,750</u>	<u>-</u>	<u>11,271</u>	<u>-</u>	<u>(16,899)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(116,293)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(116,293)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>77</u>	<u>323,194</u>	<u>(9,284)</u>	<u>-</u>	<u>33,750</u>	<u>-</u>	<u>11,271</u>	<u>-</u>	<u>(16,899)</u>
Cash and investments - ending	<u>\$ 77</u>	<u>\$ 1,073,174</u>	<u>\$ (35,340)</u>	<u>\$ -</u>	<u>\$ 33,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,035</u>

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

	Early Intervention Grant 21-22	NESP FY 2019- 2020	NESP Grant FY 18	School Technology- Connectivity	NESP FY 2020- 2021	Career and Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 14,777	\$ 23,590	\$ 29,688	\$ 115	\$ 30,057	\$ 71,242
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	22,112	-	177,915	12,760	-	-	250,770	57,998	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	22,112	-	177,915	12,760	-	-	250,770	57,998	-
Disbursements:									
Instruction	-	-	137,043	-	22,645	-	250,084	67,168	-
Support services	22,112	-	2,140	-	-	-	697	-	-
Noninstructional services	-	-	-	-	(55)	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	22,112	-	139,183	-	22,590	-	250,781	67,168	-
Excess (deficiency) of receipts over disbursements	-	-	38,732	12,760	(22,590)	-	(11)	(9,170)	-
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	-	-	38,732	12,760	(22,590)	-	(11)	(9,170)	-
Cash and investments - ending	\$ -	\$ -	\$ 38,732	\$ 27,537	\$ 1,000	\$ 29,688	\$ 104	\$ 20,887	\$ 71,242

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

	Project Lead The Way	Youth Tobacco Survey	Build Learn Grow Stabilization Grant	NGA Grant	Title I FY 2019- 2020	Title I FY 2020- 2021	Title I FY 2021- 2022	Special Ed Part B 611 FY 2022	Special Ed Part B 611 FY 2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 221	\$ (2)	\$ (19,874)	\$ -	\$ -	\$ (1,347)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	3,900	-	925,357	-	-	-	796,298	2,961	-
Federal sources	-	-	-	-	-	208,624	405,900	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,900	-	925,357	-	-	208,624	405,900	796,298	2,961
Disbursements:									
Instruction	-	-	201,386	-	-	31,696	225,900	228,432	1,616
Support services	-	-	-	-	-	154,817	215,746	890,454	-
Noninstructional services	-	-	-	-	-	2,237	2,401	31,783	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	201,386	-	-	188,750	444,047	1,150,669	1,616
Excess (deficiency) of receipts over disbursements	3,900	-	723,971	-	-	19,874	(38,147)	(354,371)	1,345
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,900	-	723,971	-	-	19,874	(38,147)	(354,371)	1,345
Cash and investments - ending	\$ 3,900	\$ -	\$ 723,971	\$ 221	\$ (2)	\$ -	\$ (38,147)	\$ (354,371)	\$ (2)

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

	Special Ed Part B 611 FY 2021	Special Ed Preschool FY 2022	Special Ed Preschool FY 2020	Special Ed Preschool FY 2021	Special Ed Preschool FY 2019	Title IV FY 2018- 2019	Title IV FY 2019- 2021	Title IV 2020- 2022	Title IV 2022
Cash and investments - beginning	\$ (216,531)	\$ -	\$ (123)	\$ (1,018)	\$ -	\$ -	\$ (6,834)	\$ (3,084)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	395,409	6,612	2,188	11,288	-	-	-	-	-
Federal sources	-	-	-	-	-	-	11,043	4,434	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	395,409	6,612	2,188	11,288	-	-	11,043	4,434	-
Disbursements:									
Instruction	50,247	11,949	2,065	10,559	-	-	-	-	-
Support services	124,801	-	-	-	-	-	4,000	3,197	6,150
Noninstructional services	13,025	-	-	-	-	-	-	1,350	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	188,073	11,949	2,065	10,559	-	-	4,000	4,547	6,150
Excess (deficiency) of receipts over disbursements	207,336	(5,337)	123	729	-	-	7,043	(113)	(6,150)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	207,336	(5,337)	123	729	-	-	7,043	(113)	(6,150)
Cash and investments - ending	\$ (9,195)	\$ (5,337)	\$ -	\$ (289)	\$ -	\$ -	\$ 209	\$ (3,197)	\$ (6,150)

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

	Medicare Reimbursement - Feder	Title II FY 2018- 2020	Title II FY 2019- 2021	Title II FY 2020- 2022	Title II FY 2021- 2023	Title III FY18-20	Title III FY 19-21	Title III FY 20-22	Title III FY 21-23
Cash and investments - beginning	\$ (22,311)	\$ 21,839	\$ (7,394)	\$ (35,670)	\$ -	\$ -	\$ 1	\$ (3,211)	\$ -
Receipts:									
Local sources	-	-	713	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	19,671	133,586	14,747	-	3,099	9,937	30,992
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	20,384	133,586	14,747	-	3,099	9,937	30,992
Disbursements:									
Instruction	10,281	-	842	69,867	6,955	-	3,099	6,966	33,217
Support services	-	-	10,722	31,431	23,113	-	-	-	-
Noninstructional services	-	-	1,426	9,160	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	10,281	-	12,990	110,458	30,068	-	3,099	6,966	33,217
Excess (deficiency) of receipts over disbursements	(10,281)	-	7,394	23,128	(15,321)	-	-	2,971	(2,225)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	27,317	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	27,317	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	17,036	-	7,394	23,128	(15,321)	-	-	2,971	(2,225)
Cash and investments - ending	\$ (5,275)	\$ 21,839	\$ -	\$ (12,542)	\$ (15,321)	\$ -	\$ 1	\$ (240)	\$ (2,225)

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

	IDEA ARP 611	IDEA ARP 619	Elementary And Secondary School 1 Emerge	Elementary And Secondary School Emergenc	Federal Stimulus - 18002 Governor Emer	Federal Stimulus - 18003 Educ. Stab Reli	Prepaid School Lunch Accounts	Payroll Clearing Accounts	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (66,777)	\$ (11,632)	\$ (3,502)	\$ 269,904	\$ 184,720	\$ 41,222,797
Receipts:									
Local sources	-	-	-	-	-	-	251,545	-	44,618,055
Intermediate sources	-	-	-	-	-	-	-	-	346
State sources	-	-	-	-	-	-	-	-	52,955,111
Federal sources	30,083	225	31,009	1,410,664	162,072	339,891	-	-	7,111,254
Other receipts	-	-	-	-	-	-	-	11,939,463	12,757,313
Total receipts	30,083	225	31,009	1,410,664	162,072	339,891	251,545	11,939,463	117,442,079
Disbursements:									
Instruction	40,330	-	27,509	873,220	-	353,817	-	-	37,653,061
Support services	-	-	10,000	640,001	150,084	-	-	-	28,921,306
Noninstructional services	-	-	-	-	396	-	283,478	-	5,119,478
Facilities acquisition and construction	-	-	-	-	-	-	-	-	6,175,563
Debt services	-	-	-	-	-	-	-	-	17,756,321
Nonprogrammed charges	-	-	-	-	-	-	-	11,867,147	17,553,065
Total disbursements	40,330	-	37,509	1,513,221	150,480	353,817	283,478	11,867,147	113,178,794
Excess (deficiency) of receipts over disbursements	(10,247)	225	(6,500)	(102,557)	11,592	(13,926)	(31,933)	72,316	4,263,285
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,129,851
Sale of capital assets	-	-	-	-	-	-	-	-	31,973
Transfers in	-	-	-	-	-	-	-	-	10,680,626
Transfers out	-	-	-	-	-	-	(141,883)	-	(10,680,626)
Total other financing sources (uses)	-	-	-	-	-	-	(141,883)	-	5,161,824
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,247)	225	(6,500)	(102,557)	11,592	(13,926)	(173,816)	72,316	9,425,109
Cash and investments - ending	\$ (10,247)	\$ 225	\$ (6,500)	\$ (169,334)	\$ (40)	\$ (17,428)	\$ 96,088	\$ 257,036	\$ 50,647,906

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OTHER INFORMATION

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 3,716,106</u>	<u>\$ 1,098,950</u>

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Clark-Pleasant Middle School Building Corp	WCHS/CPMS-QSCB	\$ 500,000	12/21/2009	7/15/2025
Clark-Pleasant Intermediate School Building Corp	Pleasant Crossing (west)	1,704,500	9/24/2014	1/15/2028
Clark-Pleasant Middle School Building Corp	New Middle School	3,916,500	11/17/2016	12/31/2028
Clark-Pleasant 2004 School Building Corp	Admin/Operations Center	919,500	11/20/2012	7/15/2025
Clark-Pleasant 1997 Building Corp	Mortgage Refunding Bond	593,500	6/2/2016	12/31/2023
Clark-Pleasant Middle School Building Corp	New Elementary School	2,995,000	5/7/2020	12/31/1936
Clark-Pleasant Intermediate School Building Corp	Refunding Bond 2011	1,457,500	5/20/2021	12/31/2026
Clark-Pleasant Community School Corporation Building Corp -2001	Refunding Bond 2012	<u>2,721,000</u>	10/27/2021	6/30/2026
Total governmental activities		<u>14,807,500</u>		
Total of annual lease payments		<u>\$ 14,807,500</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General Obligation Bonds	Improvements to school facilities	\$ 2,545,000	\$ 2,583,175
General Obligation Bonds	Improvements to school facilities & purchase of technology and equipment	<u>11,305,000</u>	<u>3,671,300</u>
Total governmental activities		<u>13,850,000</u>	<u>6,254,475</u>
Totals		<u>\$ 13,850,000</u>	<u>\$ 6,254,475</u>

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2022

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.

	Ending Balance
Governmental activities:	
Land	\$ 4,689,434
Infrastructure	175,980
Buildings	261,959,158
Improvements other than buildings	5,529,031
Machinery, equipment, and vehicles	14,022,452
Construction in progress	<u>26,135,678</u>
Total governmental activities	<u>312,511,733</u>
Total capital assets	<u><u>\$ 312,511,733</u></u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.