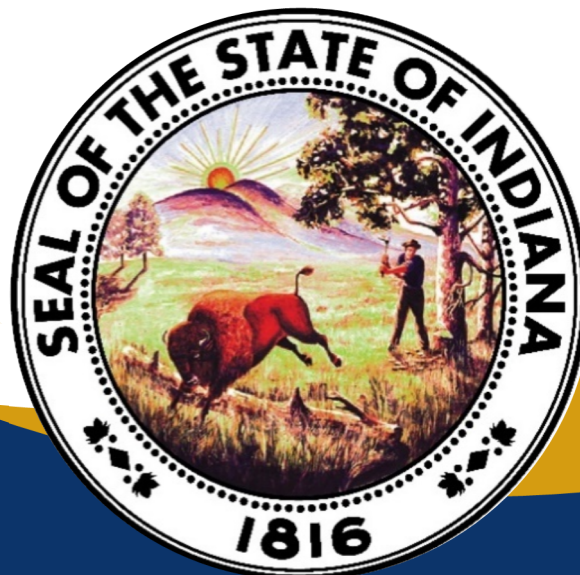


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

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

FINANCIAL STATEMENT AUDIT REPORT
OF
EAST WASHINGTON SCHOOL CORPORATION
WASHINGTON COUNTY, INDIANA
July 1, 2022 to June 30, 2024



FILED
03/04/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kendra Floyd	07-01-22 to 07-25-22
	Joanna Trueblood	07-26-22 to 06-30-25
Superintendent of Schools	Dennis Stockdale	07-01-22 to 07-11-22
	Gregory Hopkins (interim)	07-12-22 to 08-02-22
	Dennis Stockdale	08-03-22 to 01-01-23
	Rebecca Jones	01-02-23 to 06-30-25
President of the School Board	Theresa Gottbrath	07-01-22 to 12-31-22
	Jeff Clem	01-01-23 to 12-31-23
	Holly Drury	01-01-24 to 12-31-24
	Christina D. McGinnis	01-01-25 to 06-30-25



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE EAST WASHINGTON SCHOOL CORPORATION, WASHINGTON COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the East Washington School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2022 to June 30, 2024, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2025, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

February 19, 2025



FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: [IDOE Finance Dashboard](#). This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in 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.



EAST WASHINGTON SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments			Other Financing		Cash and Investments			Other Financing		Cash and Investments
	07-01-22	Receipts	Disbursements	Sources (Uses)	06-30-23	Receipts	Disbursements	Sources (Uses)	06-30-24		
Education	\$ 953,575	\$ 10,090,394	\$ 9,224,662	\$ (1,122,276)	\$ 697,031	\$ 11,091,919	\$ 8,829,474	\$ (1,333,141)	\$ 1,626,335		
Debt Service	585,511	1,975,195	1,921,345	3,646	643,007	1,986,636	1,986,125	-	643,518		
Operations	238,922	2,465,477	3,228,680	1,122,276	597,995	2,689,688	3,749,340	1,343,030	881,373		
Local Rainy Day	66,180	-	-	-	66,180	-	-	-	66,180		
2022 Go Bond	-	-	51,667	975,000	923,333	-	679,182	-	244,151		
School Lunch	121,152	897,723	727,238	(327)	291,310	730,597	678,674	-	343,233		
Curricular Materials Rental	66,898	94,941	156,409	-	5,430	207,097	130,628	-	81,899		
Repair And Replacement	-	2,669	-	-	2,669	(2,669)	-	-	-		
Self-Insurance	(682,241)	2,095,480	1,640,797	-	(227,558)	2,001,434	1,807,756	210,520	176,640		
Levy Excess	459	-	-	-	459	-	-	-	459		
Miscellaneous Gift/Popcorn	288	-	(593)	-	881	-	268	-	613		
Preschool Tuition From Parents	29,353	59,216	88,569	-	-	44,617	6,263	-	38,354		
Recycling Program	2,248	-	1,772	-	476	-	-	-	476		
Technology Recycling Program	213	420	-	-	633	-	-	-	633		
Project Lead The Way Hs 2020	2,400	-	-	-	2,400	-	-	-	2,400		
Wash Co Subst Abuse Grant 2022	4,605	-	4,605	-	-	-	-	-	-		
Hoosier Uplands Pollination Ga	13,626	3,961	8,018	-	9,569	-	-	-	9,569		
Wash Co Comm Found Grant 2022	1,075	-	-	-	1,075	-	1,075	-	-		
Mahuron Grants 2022-23	-	2,152	2,152	-	-	-	-	-	-		
Wash Co Subst Abuse Grant 2023	-	5,010	2,117	-	2,893	-	2,893	-	-		
Back To School Kickoff Grant -	-	1,110	-	-	1,110	-	1,110	-	-		
Casey's Blackbaud Giving	-	500	-	-	500	-	500	-	-		
Roi Ready Schools Cohrt4 Grant	-	-	-	-	-	400,000	57,247	-	342,753		
Blue River Svcs Tutoring Grant	-	-	-	-	-	1,085	1,435	-	(350)		
WCCF Evelyn Gray Pekin Hist Soc Grant 20	-	-	-	-	-	850	-	-	850		
Mahuron Grants 2023-24	-	-	-	-	-	2,824	2,780	-	44		
Scot Ames Donation	-	-	-	-	-	57,045	45,163	-	11,882		
Wash Co Subst Abuse Grant 2024	-	-	-	-	-	3,030	1,007	-	2,023		
WCCF Evelyn Gray Hist. Soc. Grant 2024	-	-	-	-	-	1,050	-	-	1,050		
Hoosier Uplands Grant 2024 (Video Equipm	-	-	-	-	-	12,000	-	-	12,000		
WCCF Back To School Assistance Grant 202	-	-	-	-	-	1,061	-	-	1,061		
Education License Plates	19	-	-	-	19	-	-	-	19		
Alternative Education 2018-19	762	-	-	-	762	-	-	-	762		
Pac Raiser	650	-	-	-	650	-	-	-	650		
Contrib/Donations-Private Sour	3,942	7,567	1,296	-	10,213	856	6,927	-	4,142		
PTO Donation - MS Courtyard	19	-	-	-	19	-	-	-	19		
Sonitrol Donation	1,000	-	1,000	-	-	-	-	-	-		
Donation - Ewes	414	-	414	-	-	-	-	-	-		
German American Donation	5,340	-	2,501	-	2,839	14,500	6,752	-	10,587		

EAST WASHINGTON SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
Repair And Replcmnt (From ECA)	-	-	-	-	-	5,149	-	-	5,149
Formative Assessment Grant	10,042	17,340	13,947	-	13,435	-	13,435	-	-
On My Way Pre-K	120	35,430	23,905	-	11,645	146,342	119,162	-	38,825
Literacy Achievement Grant	-	-	-	-	-	7,515	7,515	-	-
Tech Prep	-	15,930	15,930	-	-	-	-	-	-
State Medicaid Reimbursement	-	-	-	-	-	10,708	-	(9,889)	819
Secured Schools Safety Grant	(6,650)	28,000	55,296	-	(33,946)	60,000	86,054	-	(60,000)
K-12 Robotics Grant 2024	-	-	-	-	-	-	22,172	-	(22,172)
Early Intervention Grant 2021-22	403	-	403	-	-	-	-	-	-
Early Intervention Grant 22-23	-	3,729	3,729	-	-	-	-	-	-
NESP Grant 2021-22	2,060	-	2,060	-	-	-	-	-	-
NESP Grant 2022-2023	-	2,455	-	-	2,455	-	-	-	2,455
Career And Technical Performance Grant	2,221	275	-	-	2,496	124	2,353	-	267
Teacher Appreciation Grant	-	47,671	47,671	-	-	49,054	49,054	-	-
High Ability Students	4,780	23,390	35,633	-	(7,463)	35,553	25,530	-	2,560
State Connectivity Grant	11,645	3,000	9,959	-	4,686	3,000	3,250	-	4,436
Title I 2021-2022	(34,609)	113,659	79,050	-	-	-	-	-	-
Title I 2022-2023	-	213,002	269,463	-	(56,461)	146,537	90,076	-	-
Title I 2023-2024	-	-	-	-	-	217,224	305,272	-	(88,048)
IDEA Special Ed 2021	(13,591)	108,401	108,267	-	(13,457)	80,527	81,828	-	(14,758)
Student Support Title IV 2020	(21,703)	21,703	-	-	-	-	-	-	-
Title IV FY 21 (2021-2023)	-	5,572	5,572	-	-	25,947	25,947	-	-
Title IV FY23	-	-	-	-	-	-	2,944	-	(2,944)
Federal Medicaid Reimbursement	59,567	25,272	75,632	-	9,207	16,141	46,405	-	(21,057)
Medicaid Claims Reimburse	92,914	67,848	81,699	-	79,063	51,724	27,177	-	103,610
EPA Clean School Bus Rbte Prog	-	-	-	-	-	391,800	391,800	-	-
Title II Part A	(27,562)	93,008	65,788	-	(342)	17,605	39,607	-	(22,344)
3E(Explore Engage Experience)	-	121,017	123,312	-	(2,295)	2,295	-	-	-
Homeless Children & Youth Gran	(1,294)	11,906	15,071	-	(4,459)	10,765	6,306	-	-
Emergency Connectivity Grant22	-	-	395,250	-	(395,250)	395,200	(50)	-	-
Esser III	(16,491)	2,012,156	2,009,989	-	(14,324)	46,488	55,620	-	(23,456)
Esser II	(103,849)	272,202	168,353	-	-	-	-	-	-
Employability Skills Innovation Grant	-	30,829	31,211	-	(382)	239,381	238,999	-	-
Build Learn Grow Grant	403,783	-	193,263	-	210,520	-	-	(210,520)	-
Federal Stimulus - 18003 Educ. Stab Reli	(748)	749	(2,613)	-	2,614	-	2,614	-	-
Stop School Violence Grant	(7,536)	12,000	4,464	-	-	-	-	-	-
Petty Cash	50	-	-	-	50	-	-	-	50
Prepaid School Lunch Accounts	10,513	17,120	18,115	327	9,845	14,493	13,557	-	10,781

EAST WASHINGTON SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2023 and 2024

Fund	Cash and Investments 07-01-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-24
CI - Fed Tax	(704)	629,570	629,548	-	(682)	588,739	588,606	-	(549)
CI - FICA T	(989)	453,986	453,967	-	(970)	443,838	443,792	-	(924)
CI - Ind State Tax	20,641	250,878	254,421	-	17,098	238,573	219,306	-	36,365
CI - CAGIT	11,852	146,959	148,514	-	10,297	145,095	132,762	-	22,630
CI - TRF/Teacher's Retirement	177	5,212	5,389	-	-	5,376	23,588	-	(18,212)
CI - PERF	969	35,397	36,353	-	13	31,170	37,144	-	(5,961)
CI - Med Board Members	(172)	-	-	-	(172)	-	-	-	(172)
CI Medical Retiree/Cobra	20,147	12,594	-	-	32,741	19,112	327	-	51,526
CI - Life/Ltd/Ret/Drivers/Staff	15,088	20,803	24,281	-	11,610	17,385	20,791	-	8,204
CI - FICA Nt	-	167,823	167,823	-	-	162,005	161,859	-	146
CI - VALIC	22,869	268,512	293,381	-	(2,000)	276,359	276,359	-	(2,000)
CI - VALIC 457	165	1,432	1,542	-	55	1,432	1,432	-	55
CI - KY State Tax	197	904	1,003	-	98	-	-	-	98
CI - American Fidelity	10,067	154,446	172,895	-	(8,382)	184,595	152,520	-	23,693
CI - American Fid Sect 125	3,436	6,612	7,049	-	2,999	6,848	8,374	-	1,473
CI - Dental/Vision Retirees	20,543	42,652	52,888	-	10,307	32,664	40,473	-	2,498
CI - Garnishment	(258)	8,255	8,493	-	(496)	-	-	-	(496)
CI - Medical Employee Portion	57,675	59,265	217,808	-	(100,868)	28,900	84,975	-	(156,943)
CI - AFLAC Ins125	62	830	878	-	14	577	469	-	122
CI - Colonial Life Ins Co	654	2,917	2,974	-	597	2,142	2,027	-	712
CI - Colonial Life Ins Co 125	118	760	754	-	124	166	166	-	124
Cafeteria - Wages	(66,887)	34,282	65,476	-	(98,081)	-	27,066	-	(125,147)
Cafeteria - 403/B	1,772	20	-	-	1,792	-	-	-	1,792
Cafeteria - Dental/Vision	6,654	1,169	-	-	7,823	-	-	-	7,823
Cafeteria - PERF Match	(7,742)	3,269	7,986	-	(12,459)	-	3,566	-	(16,025)
Cafeteria - Life/Ltd&Summer	(1,477)	182	290	-	(1,585)	-	5	-	(1,590)
Cafeteria - Soc Sec Match	(4,415)	1,867	3,737	-	(6,285)	-	1,593	-	(7,878)
Cafeteria - Medicare Match	(966)	437	874	-	(1,403)	-	373	-	(1,776)
Cafeteria - HSA	(1,875)	313	313	-	(1,875)	-	-	-	(1,875)
Cafeteria - Med Employee/Emplr	(60,610)	12,954	793	-	(48,449)	-	160	-	(48,609)
CI - Lunch Program	108,875	758,663	873,224	-	(5,686)	853,087	853,087	-	(5,686)
Fringe Benefit	(3,914)	11,059	11,059	-	(3,914)	8,756	8,954	-	(4,112)
Totals	\$ 1,932,427	\$ 24,099,501	\$ 24,356,781	\$ 978,646	\$ 2,653,793	\$ 24,264,011	\$ 22,741,000	\$ -	\$ 4,176,804

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

EAST WASHINGTON 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.

EAST WASHINGTON 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.

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

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

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

E. Disbursements

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

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

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

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

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

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

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.

EAST WASHINGTON SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

EAST WASHINGTON SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

EAST WASHINGTON SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

EAST WASHINGTON SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

The Retirement Savings Plan for Public Teachers (My Choice) is a multiple-employer defined contribution plan. New employees hired after June 30, 2019, have a one-time election to join either the TRF Hybrid plan that is not closed to new entrants or the My Choice plan.

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the plan when applicable.

Financial Report

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

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

Contributions

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

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

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

C. Additional Pension Plans

The School Corporation also contributes to additional pension plans unique to the School Corporation. Information regarding these plans may be obtained from the School Corporation.

EAST WASHINGTON SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. *Negative Receipts and Disbursements*

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of corrections of errors from prior periods. The errors made in the prior periods were corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative receipt/disbursement was shown in the current period.

Note 8. *Cash Balance Deficits*

The financial statement contains some funds with deficits in cash. For some funds, this is a result of reimbursable grant funds with outstanding reimbursements not received at June 30, 2023 and 2024. For other funds, this is the result of having deficit cash balances carried forward from the prior audit period and having more expenditures than receipts during the current audit period.

Note 9. *Holding Corporation*

The School Corporation has entered into capital leases with the East Washington Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years ending June 30, 2023 and 2024, totaled \$1,648,000 and \$1,744,000, respectively.

Note 10. *Subsequent Events - Bond Issue*

On December 19, 2024, the School Corporation sold General Obligation bonds in the amount of \$1,000,000 for the purpose of financing, improving, renovating, and equipping the school corporation buildings within the School Corporation. The interest rate is 4.25 percent and the semi-annual principal and interest payments will commence on July 15, 2025, and end January 1, 2028.

Note 11. *Other Postemployment Benefits*

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

OTHER INFORMATION

EAST WASHINGTON SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Education	Debt Service	Operations	Local Rainy Day	2022 Go Bond	School Lunch	Curricular Materials Rental	Repair And Replacement
Cash and investments - beginning	\$ 953,575	\$ 585,511	\$ 238,922	\$ 66,180	\$ -	\$ 121,152	\$ 66,898	\$ -
Receipts:								
Local sources	150,195	1,975,195	2,465,477	-	-	24,429	-	2,669
Intermediate sources	216	-	-	-	-	-	-	-
State sources	9,939,983	-	-	-	-	11,374	94,941	-
Federal sources	-	-	-	-	-	861,920	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	10,090,394	1,975,195	2,465,477	-	-	897,723	94,941	2,669
Disbursements:								
Instruction	6,826,983	-	13,671	-	-	-	-	-
Support services	2,246,581	-	3,073,662	-	-	-	156,409	-
Noninstructional services	151,098	-	1,360	-	-	727,238	-	-
Facilities acquisition and construction	-	-	139,987	-	11,750	-	-	-
Debt services	-	1,921,345	-	-	39,917	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	9,224,662	1,921,345	3,228,680	-	51,667	727,238	156,409	-
Excess (deficiency) of receipts over (under) disbursements	865,732	53,850	(763,203)	-	(51,667)	170,485	(61,468)	2,669
Other financing sources (uses):								
Proceeds of long-term debt	-	3,646	-	-	975,000	-	-	-
Transfers in	-	-	1,122,276	-	-	114	-	-
Transfers out	(1,122,276)	-	-	-	-	(441)	-	-
Total other financing sources (uses)	(1,122,276)	3,646	1,122,276	-	975,000	(327)	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(256,544)	57,496	359,073	-	923,333	170,158	(61,468)	2,669
Cash and investments - ending	\$ 697,031	\$ 643,007	\$ 597,995	\$ 66,180	\$ 923,333	\$ 291,310	\$ 5,430	\$ 2,669

EAST WASHINGTON SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Self-Insurance	Levy Excess	Miscellaneous Gift/Popcorn	Preschool Tuition From Parents	Recycling Program	Technology Recycling Program	Project Lead The Way Hs 2020	Wash Co Subst Abuse Grant 2022
Cash and investments - beginning	\$ (682,241)	\$ 459	\$ 288	\$ 29,353	\$ 2,248	\$ 213	\$ 2,400	\$ 4,605
Receipts:								
Local sources	2,095,480	-	-	59,216	-	420	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,095,480	-	-	59,216	-	420	-	-
Disbursements:								
Instruction	-	-	-	88,569	-	-	-	-
Support services	-	-	-	-	1,772	-	-	4,605
Noninstructional services	-	-	(593)	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,640,797	-	-	-	-	-	-	-
Total disbursements	1,640,797	-	(593)	88,569	1,772	-	-	4,605
Excess (deficiency) of receipts over (under) disbursements	454,683	-	593	(29,353)	(1,772)	420	-	(4,605)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	454,683	-	593	(29,353)	(1,772)	420	-	(4,605)
Cash and investments - ending	\$ (227,558)	\$ 459	\$ 881	\$ -	\$ 476	\$ 633	\$ 2,400	\$ -

EAST WASHINGTON SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Hoosier Uplands Pollination Ga	Wash Co Comm Found Grant 2022	Mahuron Grants 2022-23	Wash Co Subst Abuse Grant 2023	Back To School Kickoff Grant -	Casey's Blackbaud Giving	Roi Ready Schools Cohrt4 Grant	Blue River Svcs Tutoring Grant
Cash and investments - beginning	\$ 13,626	\$ 1,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	3,961	-	2,152	5,010	1,110	500	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	3,961	-	2,152	5,010	1,110	500	-	-
Disbursements:								
Instruction	-	-	2,052	440	-	-	-	-
Support services	8,018	-	100	1,677	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	8,018	-	2,152	2,117	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(4,057)	-	-	2,893	1,110	500	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(4,057)	-	-	2,893	1,110	500	-	-
Cash and investments - ending	\$ 9,569	\$ 1,075	\$ -	\$ 2,893	\$ 1,110	\$ 500	\$ -	\$ -

EAST WASHINGTON SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	WCCF Evelyn Gray Pekin Hist Soc Grant 20	Mahuron Grants 2023-24	Scot Ames Donation	Wash Co Subst Abuse Grant 2024	WCCF Evelyn Gray Hist. Soc. Grant 2024	Hoosier Uplands Grant 2024 (Video Equipm	WCCF Back To School Assistance Grant 202
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EAST WASHINGTON SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Education License Plates	Alternative Education 2018- 19	Pac Raiser	Contrib/Donations- Private Sour	PTO Donation - MS Courtyard	Sonitrol Donation	Donation - Ewes	German American Donation
Cash and investments - beginning	\$ 19	\$ 762	\$ 650	\$ 3,942	\$ 19	\$ 1,000	\$ 414	\$ 5,340
Receipts:								
Local sources	-	-	-	7,567	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	7,567	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	1,000	414	1,176
Support services	-	-	-	1,296	-	-	-	1,325
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,296	-	1,000	414	2,501
Excess (deficiency) of receipts over (under) disbursements	-	-	-	6,271	-	(1,000)	(414)	(2,501)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	6,271	-	(1,000)	(414)	(2,501)
Cash and investments - ending	\$ 19	\$ 762	\$ 650	\$ 10,213	\$ 19	\$ -	\$ -	\$ 2,839

EAST WASHINGTON SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2023

	Repair And Replcmnt (From ECA)	Formative Assessment Grant	On My Way Pre-K	Literacy Achievement Grant	Tech Prep	State Medicaid Reimbursement	Secured Schools Safety Grant	K-12 Robotics Grant 2024
Cash and investments - beginning	\$ -	\$ 10,042	\$ 120	\$ -	\$ -	\$ -	\$ (6,650)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	17,340	35,430	-	15,930	-	28,000	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	17,340	35,430	-	15,930	-	28,000	-
Disbursements:								
Instruction	-	-	23,905	-	-	-	-	-
Support services	-	13,947	-	-	15,930	-	55,296	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	13,947	23,905	-	15,930	-	55,296	-
Excess (deficiency) of receipts over (under) disbursements	-	3,393	11,525	-	-	-	(27,296)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	3,393	11,525	-	-	-	(27,296)	-
Cash and investments - ending	\$ -	\$ 13,435	\$ 11,645	\$ -	\$ -	\$ -	\$ (33,946)	\$ -

EAST WASHINGTON SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Early Intervention Grant 2021-22	Early Intervention Grant 22-23	NESP Grant 2021-22	NESP Grant 2022-2023	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students	State Connectivity Grant
Cash and investments - beginning	\$ 403	\$ -	\$ 2,060	\$ -	\$ 2,221	\$ -	\$ 4,780	\$ 11,645
Receipts:								
Local sources	-	-	-	2,455	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	3,729	-	-	275	47,671	23,390	3,000
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	3,729	-	2,455	275	47,671	23,390	3,000
Disbursements:								
Instruction	403	3,729	2,060	-	-	44,104	35,633	-
Support services	-	-	-	-	-	3,567	-	9,959
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	403	3,729	2,060	-	-	47,671	35,633	9,959
Excess (deficiency) of receipts over (under) disbursements	(403)	-	(2,060)	2,455	275	-	(12,243)	(6,959)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(403)	-	(2,060)	2,455	275	-	(12,243)	(6,959)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,455	\$ 2,496	\$ -	\$ (7,463)	\$ 4,686

EAST WASHINGTON SCHOOL CORPORATION
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	Title I 2021- 2022	Title I 2022- 2023	Title I 2023- 2024	IDEA Special Ed 2021	Student Support Title IV 2020	Title IV FY 21 (2021-2023)	Title IV FY23	Federal Medicaid Reimbursement
Cash and investments - beginning	\$ (34,609)	\$ -	\$ -	\$ (13,591)	\$ (21,703)	\$ -	\$ -	\$ 59,567
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	113,659	213,002	-	108,401	21,703	5,572	-	25,272
Other receipts	-	-	-	-	-	-	-	-
Total receipts	113,659	213,002	-	108,401	21,703	5,572	-	25,272
Disbursements:								
Instruction	67,572	255,901	-	108,267	-	-	-	3,715
Support services	10,368	10,340	-	-	-	5,572	-	71,917
Noninstructional services	1,110	3,222	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	79,050	269,463	-	108,267	-	5,572	-	75,632
Excess (deficiency) of receipts over (under) disbursements	34,609	(56,461)	-	134	21,703	-	-	(50,360)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	34,609	(56,461)	-	134	21,703	-	-	(50,360)
Cash and investments - ending	\$ -	\$ (56,461)	\$ -	\$ (13,457)	\$ -	\$ -	\$ -	\$ 9,207

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	Medicaid Claims Reimburse	EPA Clean School Bus Rbte Prog	Title II Part A	3E(Explore Engage Experience)	Homeless Children & Youth Gran	Emergency Connectivity Grant22	Esser III	Esser II
Cash and investments - beginning	\$ 92,914	\$ -	\$ (27,562)	\$ -	\$ (1,294)	\$ -	\$ (16,491)	\$ (103,849)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	67,848	-	93,008	121,017	11,906	-	2,012,156	272,202
Other receipts	-	-	-	-	-	-	-	-
Total receipts	67,848	-	93,008	121,017	11,906	-	2,012,156	272,202
Disbursements:								
Instruction	81,699	-	-	119,312	-	-	179,084	-
Support services	-	-	65,788	4,000	15,071	395,250	13,500	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	1,817,405	168,353
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	81,699	-	65,788	123,312	15,071	395,250	2,009,989	168,353
Excess (deficiency) of receipts over (under) disbursements	(13,851)	-	27,220	(2,295)	(3,165)	(395,250)	2,167	103,849
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(13,851)	-	27,220	(2,295)	(3,165)	(395,250)	2,167	103,849
Cash and investments - ending	\$ 79,063	\$ -	\$ (342)	\$ (2,295)	\$ (4,459)	\$ (395,250)	\$ (14,324)	\$ -

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	Employability Skills Innovation Grant	Build Learn Grow Grant	Federal Stimulus - 18003 Educ. Stab Reli	Stop School Violence Grant	Petty Cash	Prepaid School Lunch Accounts	CI - Fed Tax	CI - FICA T
Cash and investments - beginning	\$ -	\$ 403,783	\$ (748)	\$ (7,536)	\$ 50	\$ 10,513	\$ (704)	\$ (989)
Receipts:								
Local sources	-	-	-	-	-	17,120	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	30,829	-	749	12,000	-	-	-	-
Other receipts	-	-	-	-	-	-	629,570	453,986
Total receipts	30,829	-	749	12,000	-	17,120	629,570	453,986
Disbursements:								
Instruction	31,211	50,831	-	-	-	-	-	-
Support services	-	142,432	-	4,464	-	535	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	(2,613)	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	17,580	629,548	453,967
Total disbursements	31,211	193,263	(2,613)	4,464	-	18,115	629,548	453,967
Excess (deficiency) of receipts over (under) disbursements	(382)	(193,263)	3,362	7,536	-	(995)	22	19
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	441	-	-
Transfers out	-	-	-	-	-	(114)	-	-
Total other financing sources (uses)	-	-	-	-	-	327	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(382)	(193,263)	3,362	7,536	-	(668)	22	19
Cash and investments - ending	\$ (382)	\$ 210,520	\$ 2,614	\$ -	\$ 50	\$ 9,845	\$ (682)	\$ (970)

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	CI - Ind State Tax	CI - CAGIT	CI - TRF/Teacher's Retirement	CI - PERF	CI - Med Board Members	CI Medical Retiree/Cobra	CI - Life/Ltd/Ret/Drivers/S taff	CI - FICA Nt
Cash and investments - beginning	\$ 20,641	\$ 11,852	\$ 177	\$ 969	\$ (172)	\$ 20,147	\$ 15,088	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	250,878	146,959	5,212	35,397	-	12,594	20,803	167,823
Total receipts	250,878	146,959	5,212	35,397	-	12,594	20,803	167,823
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	254,421	148,514	5,389	36,353	-	-	24,281	167,823
Total disbursements	254,421	148,514	5,389	36,353	-	-	24,281	167,823
Excess (deficiency) of receipts over (under) disbursements	(3,543)	(1,555)	(177)	(956)	-	12,594	(3,478)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(3,543)	(1,555)	(177)	(956)	-	12,594	(3,478)	-
Cash and investments - ending	\$ 17,098	\$ 10,297	\$ -	\$ 13	\$ (172)	\$ 32,741	\$ 11,610	\$ -

EAST WASHINGTON SCHOOL CORPORATION
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	CI - VALIC	CI - VALIC 457	CI - KY State Tax	CI - American Fidelity	CI - American Fid Sect 125	CI - Dental/Vision Retirees	CI - Garnishment	CI - Medical Employee Portion	CI - AFLAC Ins125
Cash and investments - beginning	\$ 22,869	\$ 165	\$ 197	\$ 10,067	\$ 3,436	\$ 20,543	\$ (258)	\$ 57,675	\$ 62
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	268,512	1,432	904	154,446	6,612	42,652	8,255	59,265	830
Total receipts	268,512	1,432	904	154,446	6,612	42,652	8,255	59,265	830
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	293,381	1,542	1,003	172,895	7,049	52,888	8,493	217,808	878
Total disbursements	293,381	1,542	1,003	172,895	7,049	52,888	8,493	217,808	878
Excess (deficiency) of receipts over (under) disbursements	(24,869)	(110)	(99)	(18,449)	(437)	(10,236)	(238)	(158,543)	(48)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(24,869)	(110)	(99)	(18,449)	(437)	(10,236)	(238)	(158,543)	(48)
Cash and investments - ending	\$ (2,000)	\$ 55	\$ 98	\$ (8,382)	\$ 2,999	\$ 10,307	\$ (496)	\$ (100,868)	\$ 14

EAST WASHINGTON SCHOOL CORPORATION
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	CI - Colonial Life Ins Co	CI - Colonial Life Ins Co 125	Cafeteria - Wages	Cafeteria - 403/B	Cafeteria - Dental/Vision	Cafeteria - PERF Match	Cafeteria - Life/Ltd&Summer
Cash and investments - beginning	\$ 654	\$ 118	\$ (66,887)	\$ 1,772	\$ 6,654	\$ (7,742)	\$ (1,477)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	2,917	760	34,282	20	1,169	3,269	182
Total receipts	2,917	760	34,282	20	1,169	3,269	182
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	2,974	754	65,476	-	-	7,986	290
Total disbursements	2,974	754	65,476	-	-	7,986	290
Excess (deficiency) of receipts over (under) disbursements	(57)	6	(31,194)	20	1,169	(4,717)	(108)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(57)	6	(31,194)	20	1,169	(4,717)	(108)
Cash and investments - ending	\$ 597	\$ 124	\$ (98,081)	\$ 1,792	\$ 7,823	\$ (12,459)	\$ (1,585)

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	Cafeteria - Soc Sec Match	Cafeteria - Medicare Match	Cafeteria - HSA	Cafeteria - Med Employee/Emplr	CI - Lunch Program	Fringe Benefit	Totals
Cash and investments - beginning	\$ (4,415)	\$ (966)	\$ (1,875)	\$ (60,610)	\$ 108,875	\$ (3,914)	\$ 1,932,427
Receipts:							
Local sources	-	-	-	-	-	-	6,812,956
Intermediate sources	-	-	-	-	-	-	216
State sources	-	-	-	-	-	-	10,221,063
Federal sources	-	-	-	-	-	-	3,971,244
Other receipts	1,867	437	313	12,954	758,663	11,059	3,094,022
Total receipts	1,867	437	313	12,954	758,663	11,059	24,099,501
Disbursements:							
Instruction	-	-	-	-	-	-	7,941,731
Support services	-	-	-	-	-	-	6,333,381
Noninstructional services	-	-	-	-	-	-	883,435
Facilities acquisition and construction	-	-	-	-	-	-	2,134,882
Debt services	-	-	-	-	-	-	1,961,262
Nonprogrammed charges	3,737	874	313	793	873,224	11,059	5,102,090
Total disbursements	3,737	874	313	793	873,224	11,059	24,356,781
Excess (deficiency) of receipts over (under) disbursements	(1,870)	(437)	-	12,161	(114,561)	-	(257,280)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	978,646
Transfers in	-	-	-	-	-	-	1,122,831
Transfers out	-	-	-	-	-	-	(1,122,831)
Total other financing sources (uses)	-	-	-	-	-	-	978,646
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(1,870)	(437)	-	12,161	(114,561)	-	721,366
Cash and investments - ending	\$ (6,285)	\$ (1,403)	\$ (1,875)	\$ (48,449)	\$ (5,686)	\$ (3,914)	\$ 2,653,793

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	Education	Debt Service	Operations	Local Rainy Day	2022 Go Bond	School Lunch	Curricular Materials Rental	Repair And Replacement
Cash and investments - beginning	\$ 697,031	\$ 643,007	\$ 597,995	\$ 66,180	\$ 923,333	\$ 291,310	\$ 5,430	\$ 2,669
Receipts:								
Local sources	350,976	1,986,636	2,689,688	-	-	23,236	-	(2,669)
Intermediate sources	121	-	-	-	-	-	-	-
State sources	10,740,822	-	-	-	-	6,794	207,097	-
Federal sources	-	-	-	-	-	700,567	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	11,091,919	1,986,636	2,689,688	-	-	730,597	207,097	(2,669)
Disbursements:								
Instruction	6,777,266	-	26,992	-	-	-	-	-
Support services	1,965,303	-	3,318,137	-	-	1,392	130,628	-
Noninstructional services	86,905	-	268	-	633,399	677,282	-	-
Facilities acquisition and construction	-	-	403,943	-	45,783	-	-	-
Debt services	-	1,986,125	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	8,829,474	1,986,125	3,749,340	-	679,182	678,674	130,628	-
Excess (deficiency) of receipts over (under) disbursements	2,262,445	511	(1,059,652)	-	(679,182)	51,923	76,469	(2,669)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	9,889	-	1,343,030	-	-	-	-	-
Transfers out	(1,343,030)	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,333,141)	-	1,343,030	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	929,304	511	283,378	-	(679,182)	51,923	76,469	(2,669)
Cash and investments - ending	\$ 1,626,335	\$ 643,518	\$ 881,373	\$ 66,180	\$ 244,151	\$ 343,233	\$ 81,899	\$ -

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	Self-Insurance	Levy Excess	Miscellaneous Gift/Popcorn	Preschool Tuition From Parents	Recycling Program	Technology Recycling Program	Project Lead The Way Hs 2020	Wash Co Subst Abuse Grant 2022
Cash and investments - beginning	\$ (227,558)	\$ 459	\$ 881	\$ -	\$ 476	\$ 633	\$ 2,400	\$ -
Receipts:								
Local sources	2,001,434	-	-	44,617	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,001,434	-	-	44,617	-	-	-	-
Disbursements:								
Instruction	-	-	-	6,263	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	268	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,807,756	-	-	-	-	-	-	-
Total disbursements	1,807,756	-	268	6,263	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	193,678	-	(268)	38,354	-	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	210,520	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	210,520	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	404,198	-	(268)	38,354	-	-	-	-
Cash and investments - ending	\$ 176,640	\$ 459	\$ 613	\$ 38,354	\$ 476	\$ 633	\$ 2,400	\$ -

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	Hoosier Uplands Pollination Ga	Wash Co Comm Found Grant 2022	Mahuron Grants 2022-23	Wash Co Subst Abuse Grant 2023	Back To School Kickoff Grant -	Casey's Blackbaud Giving	Roi Ready Schools Cohrt4 Grant
Cash and investments - beginning	\$ 9,569	\$ 1,075	\$ -	\$ 2,893	\$ 1,110	\$ 500	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	400,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	400,000
Disbursements:							
Instruction	-	-	-	559	1,110	500	8,381
Support services	-	1,075	-	2,334	-	-	48,866
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	1,075	-	2,893	1,110	500	57,247
Excess (deficiency) of receipts over (under) disbursements	-	(1,075)	-	(2,893)	(1,110)	(500)	342,753
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(1,075)	-	(2,893)	(1,110)	(500)	342,753
Cash and investments - ending	\$ 9,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,753

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	Blue River Svcs Tutoring Grant	WCCF Evelyn Gray Pekin Hist Soc Grant 20	Mahuron Grants 2023-24	Scot Ames Donation	Wash Co Subst Abuse Grant 2024	WCCF Evelyn Gray Hist. Soc. Grant 2024	Hoosier Uplands Grant 2024 (Video Equipm
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	1,085	850	2,824	57,045	3,030	1,050	12,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,085	850	2,824	57,045	3,030	1,050	12,000
Disbursements:							
Instruction	1,435	-	2,780	45,163	-	-	-
Support services	-	-	-	-	1,007	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	1,435	-	2,780	45,163	1,007	-	-
Excess (deficiency) of receipts over (under) disbursements	(350)	850	44	11,882	2,023	1,050	12,000
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(350)	850	44	11,882	2,023	1,050	12,000
Cash and investments - ending	\$ (350)	\$ 850	\$ 44	\$ 11,882	\$ 2,023	\$ 1,050	\$ 12,000

EAST WASHINGTON SCHOOL CORPORATION
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	WCCF Back To School Assistance Grant 202	Education License Plates	Alternative Education 2018- 19	Pac Raiser	Contrib/Donations- Private Sour	PTO Donation - MS Courtyard	Sonitrol Donation	Donation - Ewes
Cash and investments - beginning	\$ -	\$ 19	\$ 762	\$ 650	\$ 10,213	\$ 19	\$ -	\$ -
Receipts:								
Local sources	1,061	-	-	-	856	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,061	-	-	-	856	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	6,927	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	6,927	-	-	-
Excess (deficiency) of receipts over (under) disbursements	1,061	-	-	-	(6,071)	-	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	1,061	-	-	-	(6,071)	-	-	-
Cash and investments - ending	\$ 1,061	\$ 19	\$ 762	\$ 650	\$ 4,142	\$ 19	\$ -	\$ -

EAST WASHINGTON SCHOOL CORPORATION
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	German American Donation	Repair And Replcmnt (From ECA)	Formative Assessment Grant	On My Way Pre-K	Literacy Achievement Grant	Tech Prep	State Medicaid Reimbursement	Secured Schools Safety Grant
Cash and investments - beginning	\$ 2,839	\$ -	\$ 13,435	\$ 11,645	\$ -	\$ -	\$ -	\$ (33,946)
Receipts:								
Local sources	14,500	5,149	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	146,342	7,515	-	10,708	60,000
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	14,500	5,149	-	146,342	7,515	-	10,708	60,000
Disbursements:								
Instruction	500	-	-	119,162	7,515	-	-	-
Support services	6,252	-	13,435	-	-	-	-	86,054
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	6,752	-	13,435	119,162	7,515	-	-	86,054
Excess (deficiency) of receipts over (under) disbursements	7,748	5,149	(13,435)	27,180	-	-	10,708	(26,054)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(9,889)	-
Total other financing sources (uses)	-	-	-	-	-	-	(9,889)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	7,748	5,149	(13,435)	27,180	-	-	819	(26,054)
Cash and investments - ending	\$ 10,587	\$ 5,149	\$ -	\$ 38,825	\$ -	\$ -	\$ 819	\$ (60,000)

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	K-12 Robotics Grant 2024	Early Intervention Grant 2021-22	Early Intervention Grant 22-23	NESP Grant 2021-22	NESP Grant 2022-2023	Career And Technical Performance Grant	Teacher Appreciation Grant	High Ability Students
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,455	\$ 2,496	\$ -	\$ (7,463)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	124	49,054	35,553
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	124	49,054	35,553
Disbursements:								
Instruction	-	-	-	-	-	-	45,801	25,530
Support services	-	-	-	-	-	2,353	3,253	-
Noninstructional services	22,172	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	22,172	-	-	-	-	2,353	49,054	25,530
Excess (deficiency) of receipts over (under) disbursements	(22,172)	-	-	-	-	(2,229)	-	10,023
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(22,172)	-	-	-	-	(2,229)	-	10,023
Cash and investments - ending	\$ (22,172)	\$ -	\$ -	\$ -	\$ 2,455	\$ 267	\$ -	\$ 2,560

EAST WASHINGTON SCHOOL CORPORATION
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	State Connectivity Grant	Title I 2021- 2022	Title I 2022- 2023	Title I 2023- 2024	IDEA Special Ed 2021	Student Support Title IV 2020	Title IV FY 21 (2021-2023)	Title IV FY23
Cash and investments - beginning	\$ 4,686	\$ -	\$ (56,461)	\$ -	\$ (13,457)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	3,000	-	-	-	-	-	-	-
Federal sources	-	-	146,537	217,224	80,527	-	25,947	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	3,000	-	146,537	217,224	80,527	-	25,947	-
Disbursements:								
Instruction	-	-	88,820	287,183	81,828	-	-	-
Support services	3,250	-	-	15,421	-	-	25,947	2,944
Noninstructional services	-	-	1,256	2,668	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	3,250	-	90,076	305,272	81,828	-	25,947	2,944
Excess (deficiency) of receipts over (under) disbursements	(250)	-	56,461	(88,048)	(1,301)	-	-	(2,944)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(250)	-	56,461	(88,048)	(1,301)	-	-	(2,944)
Cash and investments - ending	\$ 4,436	\$ -	\$ -	\$ (88,048)	\$ (14,758)	\$ -	\$ -	\$ (2,944)

EAST WASHINGTON SCHOOL CORPORATION
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	Federal Medicaid Reimbursement	Medicaid Claims Reimburse	EPA Clean School Bus Rbte Prog	Title II Part A	3E(Explore Engage Experience)	Homeless Children & Youth Gran	Emergency Connectivity Grant22	Esser III
Cash and investments - beginning	\$ 9,207	\$ 79,063	\$ -	\$ (342)	\$ (2,295)	\$ (4,459)	\$ (395,250)	\$ (14,324)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	16,141	51,724	391,800	17,605	2,295	10,765	395,200	46,488
Other receipts	-	-	-	-	-	-	-	-
Total receipts	16,141	51,724	391,800	17,605	2,295	10,765	395,200	46,488
Disbursements:								
Instruction	634	6,496	-	-	-	-	-	34,582
Support services	45,771	20,681	391,800	39,607	-	6,306	(50)	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	21,038
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	46,405	27,177	391,800	39,607	-	6,306	(50)	55,620
Excess (deficiency) of receipts over (under) disbursements	(30,264)	24,547	-	(22,002)	2,295	4,459	395,250	(9,132)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(30,264)	24,547	-	(22,002)	2,295	4,459	395,250	(9,132)
Cash and investments - ending	\$ (21,057)	\$ 103,610	\$ -	\$ (22,344)	\$ -	\$ -	\$ -	\$ (23,456)

EAST WASHINGTON SCHOOL CORPORATION
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	Esser II	Employability Skills Innovation Grant	Build Learn Grow Grant	Federal Stimulus - 18003 Educ. Stab Reli	Stop School Violence Grant	Petty Cash	Prepaid School Lunch Accounts	CI - Fed Tax
Cash and investments - beginning	\$ -	\$ (382)	\$ 210,520	\$ 2,614	\$ -	\$ 50	\$ 9,845	\$ (682)
Receipts:								
Local sources	-	-	-	-	-	-	14,493	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	239,381	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	588,739
Total receipts	-	239,381	-	-	-	-	14,493	588,739
Disbursements:								
Instruction	-	238,999	-	-	-	-	-	-
Support services	-	-	-	-	-	-	151	-
Noninstructional services	-	-	-	-	-	-	748	-
Facilities acquisition and construction	-	-	-	2,614	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	12,658	588,606
Total disbursements	-	238,999	-	2,614	-	-	13,557	588,606
Excess (deficiency) of receipts over (under) disbursements	-	382	-	(2,614)	-	-	936	133
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(210,520)	-	-	-	-	-
Total other financing sources (uses)	-	-	(210,520)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	382	(210,520)	(2,614)	-	-	936	133
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 10,781	\$ (549)

EAST WASHINGTON SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	CI - FICA T	CI - Ind State Tax	CI - CAGIT	CI - TRF/Teacher's Retirement	CI - PERF	CI - Med Board Members	CI Medical Retiree/Cobra	CI - Life/Ltd/Ret/Drivers/S taff
Cash and investments - beginning	\$ (970)	\$ 17,098	\$ 10,297	\$ -	\$ 13	\$ (172)	\$ 32,741	\$ 11,610
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	443,838	238,573	145,095	5,376	31,170	-	19,112	17,385
Total receipts	443,838	238,573	145,095	5,376	31,170	-	19,112	17,385
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	443,792	219,306	132,762	23,588	37,144	-	327	20,791
Total disbursements	443,792	219,306	132,762	23,588	37,144	-	327	20,791
Excess (deficiency) of receipts over (under) disbursements	46	19,267	12,333	(18,212)	(5,974)	-	18,785	(3,406)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	46	19,267	12,333	(18,212)	(5,974)	-	18,785	(3,406)
Cash and investments - ending	\$ (924)	\$ 36,365	\$ 22,630	\$ (18,212)	\$ (5,961)	\$ (172)	\$ 51,526	\$ 8,204

EAST WASHINGTON SCHOOL CORPORATION
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 INVESTMENT BALANCES - REGULATORY BASIS
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	CI - FICA Nt	CI - VALIC	CI - VALIC 457	CI - KY State Tax	CI - American Fidelity	CI - American Fid Sect 125	CI - Dental/Vision Retirees	CI - Garnishment
Cash and investments - beginning	\$ -	\$ (2,000)	\$ 55	\$ 98	\$ (8,382)	\$ 2,999	\$ 10,307	\$ (496)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	162,005	276,359	1,432	-	184,595	6,848	32,664	-
Total receipts	162,005	276,359	1,432	-	184,595	6,848	32,664	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	161,859	276,359	1,432	-	152,520	8,374	40,473	-
Total disbursements	161,859	276,359	1,432	-	152,520	8,374	40,473	-
Excess (deficiency) of receipts over (under) disbursements	146	-	-	-	32,075	(1,526)	(7,809)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	146	-	-	-	32,075	(1,526)	(7,809)	-
Cash and investments - ending	\$ 146	\$ (2,000)	\$ 55	\$ 98	\$ 23,693	\$ 1,473	\$ 2,498	\$ (496)

EAST WASHINGTON SCHOOL CORPORATION
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	CI - Medical Employee Portion	CI - AFLAC Ins125	CI - Colonial Life Ins Co	CI - Colonial Life Ins Co 125	Cafeteria - Wages	Cafeteria - 403/B	Cafeteria - Dental/Vision	Cafeteria - PERF Match
Cash and investments - beginning	\$ (100,868)	\$ 14	\$ 597	\$ 124	\$ (98,081)	\$ 1,792	\$ 7,823	\$ (12,459)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	28,900	577	2,142	166	-	-	-	-
Total receipts	28,900	577	2,142	166	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	84,975	469	2,027	166	27,066	-	-	3,566
Total disbursements	84,975	469	2,027	166	27,066	-	-	3,566
Excess (deficiency) of receipts over (under) disbursements	(56,075)	108	115	-	(27,066)	-	-	(3,566)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(56,075)	108	115	-	(27,066)	-	-	(3,566)
Cash and investments - ending	\$ (156,943)	\$ 122	\$ 712	\$ 124	\$ (125,147)	\$ 1,792	\$ 7,823	\$ (16,025)

EAST WASHINGTON SCHOOL CORPORATION
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	Cafeteria - Life/Ltd&Summer	Cafeteria - Soc Sec Match	Cafeteria - Medicare Match	Cafeteria - HSA	Cafeteria - Med Employee/Emplr	CI - Lunch Program	Fringe Benefit	Totals
Cash and investments - beginning	\$ (1,585)	\$ (6,285)	\$ (1,403)	\$ (1,875)	\$ (48,449)	\$ (5,686)	\$ (3,914)	\$ 2,653,793
Receipts:								
Local sources	-	-	-	-	-	-	-	7,607,861
Intermediate sources	-	-	-	-	-	-	-	121
State sources	-	-	-	-	-	-	-	11,267,009
Federal sources	-	-	-	-	-	-	-	2,342,201
Other receipts	-	-	-	-	-	853,087	8,756	3,046,819
Total receipts	-	-	-	-	-	853,087	8,756	24,264,011
Disbursements:								
Instruction	-	-	-	-	-	-	-	7,807,499
Support services	-	-	-	-	-	-	-	6,138,844
Noninstructional services	-	-	-	-	-	-	-	1,424,966
Facilities acquisition and construction	-	-	-	-	-	-	-	473,378
Debt services	-	-	-	-	-	-	-	1,986,125
Nonprogrammed charges	5	1,593	373	-	160	853,087	8,954	4,910,188
Total disbursements	5	1,593	373	-	160	853,087	8,954	22,741,000
Excess (deficiency) of receipts over (under) disbursements	(5)	(1,593)	(373)	-	(160)	-	(198)	1,523,011
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	1,563,439
Transfers out	-	-	-	-	-	-	-	(1,563,439)
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(5)	(1,593)	(373)	-	(160)	-	(198)	1,523,011
Cash and investments - ending	\$ (1,590)	\$ (7,878)	\$ (1,776)	\$ (1,875)	\$ (48,609)	\$ (5,686)	\$ (4,112)	\$ 4,176,804



EAST WASHINGTON SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 266,860</u>	<u>\$ 150,267</u>

EAST WASHINGTON SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
East Washington Multi-School Building Corporation	Building Improvements	\$ 117,700	01/15/22	01/15/42
East Washington Multi-School Building Corporation	Building Improvements	349,532	07/15/19	01/15/36
East Washington Multi-School Building Corporation	Building Improvements	1,290,000	10/02/01	07/15/28
Bank of Ozarks	Solar Project	324,000	06/29/17	06/30/37
Hewlett Packard Financial Services	Copiers/Printers Lease	21,847	07/21/21	06/20/26
KS State Bank	Radio Communications Equipment	<u>7,834</u>	11/15/19	11/15/24
Total governmental activities		<u>2,110,913</u>		
Total of annual lease payments		<u>\$ 2,110,913</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	HVAC Projects - Main Gym Aux Gym and MS Gym	\$ 300,000	\$ 30,000
General Obligation Bonds	Misc Building Projects	<u>795,000</u>	<u>65,000</u>
Total governmental activities		<u>1,095,000</u>	<u>95,000</u>
Totals		<u>\$ 1,095,000</u>	<u>\$ 95,000</u>

EAST WASHINGTON SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2024

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

	Ending Balance
	<u> </u>
Governmental activities:	
Land	\$ 146,000
Infrastructure	12,500
Buildings	21,128,599
Improvements other than buildings	8,985,380
Machinery, equipment, and vehicles	<u>9,953,507</u>
Total governmental activities	<u>40,225,986</u>
Total capital assets	<u>\$ 40,225,986</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/>.