

**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

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

DEKALB COUNTY, INDIANA

July 1, 2022 to June 30, 2024



FILED

03/25/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Maria Conwell Mandy Dale	07-01-22 to 10-20-24 10-21-24 to 06-30-25
Superintendent of Schools	Dr. Shane Conwell Ryan Abbott	07-01-22 to 07-19-24 07-20-24 to 06-30-25
President of the School Board	Leon Steury	07-01-22 to 06-30-25



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE DEKALB COUNTY EASTERN COMMUNITY
SCHOOL DISTRICT, DEKALB COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the DeKalb County Eastern Community School District (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 March 12, 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

March 12, 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.

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 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 Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-22	Receipts	Disbursements		06-30-23	Receipts	Disbursements		
School Education	\$ 352,266	\$ 9,759,849	\$ 9,715,354	\$ -	\$ 396,761	\$ 10,451,491	\$ 9,721,389	\$ (244,799)	\$ 882,064
Debt Service	1,340,346	3,773,906	3,529,908	(15,635)	1,568,709	3,312,567	3,947,304	(26,585)	907,387
School Operations	3,024,671	7,563,980	7,493,634	(213,642)	2,881,375	8,341,739	7,402,686	(294,617)	3,525,811
Local Rainy Day	2,924,484	1,002	401,554	290,000	2,813,932	93,864	388,502	533,561	3,052,855
Construction	10,867	-	-	-	10,867	-	-	-	10,867
2020 Gen Obligation Bonds	2,707,135	-	823,275	-	1,883,860	234,900	2,020,260	-	98,500
2023 First Mortgage Bonds	-	-	-	-	-	-	1,140,835	11,469,038	10,328,203
School Lunch	244,131	968,900	692,804	-	520,227	741,960	783,528	-	478,659
Curricular Materials	271,794	92,904	247,674	10,225	127,249	242,744	235,820	14,298	148,471
Levy Excess	60,511	-	-	(46,948)	13,563	-	-	18,143	31,706
Joint Operations-Special Ed Coop	5,627,948	6,503,182	6,048,630	-	6,082,500	5,201,341	5,038,480	-	6,245,361
Joint Operations-Area Vocational Ed	2,738,787	4,055,801	3,974,895	26,541	2,846,234	4,452,397	4,240,313	(215,668)	2,842,650
Vocational Rainy Day	-	-	-	-	-	-	43,509	215,668	172,159
Vocational Business Admin	130,357	91,938	38,475	-	183,820	327,011	234,336	-	276,495
Other Local Funds C.A.S.E.	16,017	61,933	61,498	-	16,452	61,323	62,454	-	15,321
Other Local Funds Insurance Trust	11,144	135,896	136,287	-	10,753	149,731	139,618	-	20,866
Educational License Plates	56	75	56	-	75	131	75	-	131
Donations Gifts And Trusts Elele	53,000	5,000	55,436	-	2,564	-	787	-	1,777
Donations Gifts And Trusts Coop	24,736	15,515	16,272	-	23,979	15,515	11,954	-	27,540
Donations Gifts And Trusts Impact	29,402	-	1,250	-	28,152	202	500	-	27,854
Donations Gifts & Trusts Fairview	-	2,500,000	150,006	-	2,349,994	100,000	157	-	2,449,837
Donations Gifts & Trusts welding	-	-	-	-	-	30,000	-	-	30,000
Donations, Gifts & Trusts Empinsstab	39,823	18,215	12,834	-	45,204	21,938	13,228	-	53,914
Donations, Gifts & Trusts Tchr Grnts	3,847	-	-	-	3,847	4,798	4,798	-	3,847
Donations, Gifts & Trusts Dke Wellns	419	-	-	-	419	3,171	2,721	-	869
Donations, Gifts & Trusts Impt Wellns	66	-	-	-	66	-	-	-	66
Extra-Curricular Activities	(1,214)	2,021	771	-	36	-	-	-	36
Formative Assessment Grant	6,199	15,788	15,788	-	6,199	18,354	18,354	-	6,199
Teacher Quality Improvement Program	-	-	-	-	-	5,417	5,417	-	-
Adult And Continuing Education	103,369	45,705	43,386	16,620	122,308	44,699	86,961	9,093	89,139
Medicaid Reimbursement	-	-	-	-	-	5,665	-	-	5,665
Secured Schools Safety Grant	(55,000)	134,000	55,000	(24,000)	-	-	55,000	-	(55,000)
Alternative Education Grant	-	25,875	25,875	-	-	21,673	21,673	-	-
Early Intervention Grant 2022-2023	-	3,480	3,480	-	-	-	-	-	-
Technology Grants	15,816	770	16,586	-	-	1,235	-	-	1,235
Teacher Appreciation Grant	-	47,746	47,747	-	(1)	47,709	47,708	-	-
High Ability Students	12,291	22,529	24,206	-	10,614	29,976	21,083	-	19,507
Title I 2021-2022	(96,028)	170,069	74,040	-	1	-	-	-	1
Title I 2022-2023	-	-	76,034	-	(76,034)	196,907	120,874	-	(1)
Title I 2023-2024	-	-	-	-	-	-	68,059	-	(68,059)
2020-21 IDEA Part B 611	-	47,425	47,425	-	-	-	-	-	-

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 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
2021-22 IDEA Part B 611	(122,910)	144,619	21,709	-	-	79,981	79,980	-	1
2022-23 IDEA Part B 611	-	6,177,818	6,286,055	-	(108,237)	219,642	111,833	-	(428)
2023-24 IDEA Part B 611	-	-	-	-	-	6,077,678	6,343,013	-	(265,335)
23-24 Lakeland CCEIS IDEA Part B611	-	-	-	-	-	4,194	4,194	-	-
Preschool/Handicapped 2020-21	-	1,153	1,153	-	-	-	-	-	-
Preschool/Handicapped 2021-22	-	-	-	-	-	630	630	-	-
Preschool/Handicapped 2022-23	-	201,189	201,190	-	(1)	-	-	-	(1)
Preschool/Handicapped 2023-24	-	-	-	-	-	203,617	203,780	-	(163)
Student Support Title IV FY 21	-	7,357	9,822	-	(2,465)	2,465	-	-	-
Student Support Title IV FY 22	-	-	-	-	-	9,975	12,738	-	(2,763)
Student Support Title IV FY 23	-	-	-	-	-	-	12,273	-	(12,273)
Medicaid Reimbursement - Federal	-	-	-	-	-	10,862	-	-	10,862
School Technology	8,140	6,210	10,450	-	3,900	9,329	4,850	-	8,379
Title IIA FY 2020	(4,906)	16,664	11,758	-	-	-	-	-	-
Title IIA FY 2021	-	36,688	37,365	-	(677)	12,494	11,817	-	-
Title IIA FY 2022	-	-	-	-	-	24,834	39,474	-	(14,640)
Title IIA FY 2023	-	-	-	-	-	-	3,678	-	(3,678)
Explore Engage Experience (3E Grant)	-	31,835	31,835	-	-	127,162	130,908	-	(3,746)
IDEA ARP 84.027	(380,363)	859,963	545,408	-	(65,808)	592,855	527,049	-	(2)
IDEA ARP 84.173 Preschool	(11,933)	73,309	61,377	-	(1)	35,128	35,128	-	(1)
ESSER III	(83,961)	431,777	382,730	-	(34,914)	324,808	417,887	-	(127,993)
ESSER II	(13,962)	149,869	144,901	-	(8,994)	126,582	117,589	-	(1)
Other Federal Funds Perkins 21-22	(14,837)	60,635	45,798	-	-	-	-	-	-
Other Fed Funds Perkins Assessment 21-22	(3,510)	3,750	240	-	-	-	-	-	-
Other Federal Funds Perkins 22-23	-	246,758	383,921	-	(137,163)	181,306	44,142	-	1
Other Fed Funds Perkins Assessment 22-23	-	9,701	12,048	-	(2,347)	4,299	1,952	-	-
Other Federal Funds Perkins 23-24	-	-	-	-	-	289,455	364,579	-	(75,124)
Other Federal Funds ABE 21-22	(65,446)	65,446	-	-	-	-	-	-	-
Other Federal Funds ABE 22-23	-	665,039	747,388	(16,620)	(98,969)	101,214	2,246	-	(1)
Other Federal Funds ABE Tech 2023	-	7,000	7,000	-	-	-	-	-	-
Other Federal Funds ABE 23-24	-	-	-	-	-	720,251	829,850	(9,093)	(118,692)
Clearing	11,189	21,502,847	21,512,121	-	1,915	22,061,434	22,067,680	6,584	2,253
Prepaid Food & Trust	18,179	10,456	14,999	-	13,636	20,421	21,117	-	12,940
Non-Revenue Zero	-	26,220	26,220	-	-	7,687	7,687	-	-
Totals	\$ 18,932,920	\$ 66,799,807	\$ 64,325,668	\$ 26,541	\$ 21,433,600	\$ 65,406,761	\$ 67,274,457	\$ 11,475,623	\$ 31,041,527

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

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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.

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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.

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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.

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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.

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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.

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 the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. 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.

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.

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2023 and 2024.

Note 8. Holding Corporation

The School Corporation has entered into a capital lease with the DeKalb County Eastern 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 fiscal year 2023-2024 totaled \$298,500.

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the following benefits: health insurance 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.

Note 10. Impact Institute

The Impact Institute is a coalition of schools that support and foster career and technical education for students in multiple counties. The Impact Institute also offers adult education. The School Corporation is the administrator of this cooperative.

Note 11. Northeast Indiana Special Education Cooperative (NEISEC)

The Northeast Indiana Special Education Cooperative (NEISEC) is a public school program serving approximately 3,800 students with disabilities, from ages 3 to 22 years old, in DeKalb, LaGrange, Noble, Steuben, and Whitley Counties. The School Corporation is the administrator of the NEISEC.

OTHER INFORMATION



DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	School Education	School Debt Service	School Operations	Local Rainy Day	Construction	2020 Gen Obligation Bonds	2023 First Mortgage Bonds	School Lunch	Curricular Materials	Levy Excess
Cash and investments - beginning	\$ 352,266	\$ 1,340,346	\$ 3,024,671	\$ 2,924,484	\$ 10,867	\$ 2,707,135	\$ -	\$ 244,131	\$ 271,794	\$ 60,511
Receipts:										
Local sources	155,299	2,629,931	5,716,452	1,002	-	-	-	219,358	50,488	-
Intermediate sources	103	-	-	-	-	-	-	-	-	-
State sources	9,604,447	-	-	-	-	-	-	6,215	42,416	-
Federal sources	-	-	-	-	-	-	-	743,327	-	-
Temporary loans	-	1,143,975	1,847,528	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>9,759,849</u>	<u>3,773,906</u>	<u>7,563,980</u>	<u>1,002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>968,900</u>	<u>92,904</u>	<u>-</u>
Disbursements:										
Instruction	7,327,685	-	-	-	-	54,282	-	-	-	-
Support services	2,129,026	-	5,580,729	340,814	-	361,135	-	-	247,674	-
Noninstructional services	258,643	-	339	7,073	-	-	-	692,804	-	-
Facilities acquisition and construction	-	-	145,549	53,667	-	407,858	-	-	-	-
Debt services	-	3,529,908	1,767,017	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>9,715,354</u>	<u>3,529,908</u>	<u>7,493,634</u>	<u>401,554</u>	<u>-</u>	<u>823,275</u>	<u>-</u>	<u>692,804</u>	<u>247,674</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>44,495</u>	<u>243,998</u>	<u>70,346</u>	<u>(400,552)</u>	<u>-</u>	<u>(823,275)</u>	<u>-</u>	<u>276,096</u>	<u>(154,770)</u>	<u>-</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	84,511	290,000	-	-	-	-	10,225	13,563
Transfers out	-	(15,635)	(298,153)	-	-	-	-	-	-	(60,511)
Total other financing sources (uses)	<u>-</u>	<u>(15,635)</u>	<u>(213,642)</u>	<u>290,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,225</u>	<u>(46,948)</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>44,495</u>	<u>228,363</u>	<u>(143,296)</u>	<u>(110,552)</u>	<u>-</u>	<u>(823,275)</u>	<u>-</u>	<u>276,096</u>	<u>(144,545)</u>	<u>(46,948)</u>
Cash and investments - ending	<u>\$ 396,761</u>	<u>\$ 1,568,709</u>	<u>\$ 2,881,375</u>	<u>\$ 2,813,932</u>	<u>\$ 10,867</u>	<u>\$ 1,883,860</u>	<u>\$ -</u>	<u>\$ 520,227</u>	<u>\$ 127,249</u>	<u>\$ 13,563</u>

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Joint Operations- Special Ed Coop	Joint Operations- Area Vocational Ed	Vocational Business Rainy Day	Vocational Business Admin	Other Local Funds C.A.S.E.	Other Local Funds Insurance Trust	Educational License Plates	Donations Gifts And Trusts Elete	Donations Gifts And Trusts Coop	Donations Gifts And Trusts Impact
Cash and investments - beginning	\$ 5,627,948	\$ 2,738,787	\$ -	\$ 130,357	\$ 16,017	\$ 11,144	\$ 56	\$ 53,000	\$ 24,736	\$ 29,402
Receipts:										
Local sources	6,503,182	4,054,376	-	91,938	61,933	135,896	-	5,000	15,515	-
Intermediate sources	-	-	-	-	-	-	75	-	-	-
State sources	-	1,425	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	6,503,182	4,055,801	-	91,938	61,933	135,896	75	5,000	15,515	-
Disbursements:										
Instruction	2,085,104	2,650,477	-	-	-	-	-	49,787	9,265	1,250
Support services	3,963,526	1,324,418	-	38,475	61,498	136,287	-	5,649	7,007	-
Noninstructional services	-	-	-	-	-	-	56	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,048,630	3,974,895	-	38,475	61,498	136,287	56	55,436	16,272	1,250
Excess (deficiency) of receipts over (under) disbursements	454,552	80,906	-	53,463	435	(391)	19	(50,436)	(757)	(1,250)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	26,541	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	26,541	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	454,552	107,447	-	53,463	435	(391)	19	(50,436)	(757)	(1,250)
Cash and investments - ending	\$ 6,082,500	\$ 2,846,234	\$ -	\$ 183,820	\$ 16,452	\$ 10,753	\$ 75	\$ 2,564	\$ 23,979	\$ 28,152

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Donations Gifts & Trusts Fairview	Donations Gifts & Trusts welding	Donations, Gifts & Trusts Empinsstab	Donations, Gifts & Trusts Tchr Grnts	Donations, Gifts & Trusts Dke Wellns	Donations, Gifts & Trusts Impt Wellns	Extra- Curricular Activities	Formative Assessment Grant	Teacher Quality Improvement Program	Adult And Continuing Education
Cash and investments - beginning	\$ -	\$ -	\$ 39,823	\$ 3,847	\$ 419	\$ 66	\$ (1,214)	\$ 6,199	\$ -	\$ 103,369
Receipts:										
Local sources	2,500,000	-	18,215	-	-	-	2,021	-	-	45,705
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	15,788	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,500,000	-	18,215	-	-	-	2,021	15,788	-	45,705
Disbursements:										
Instruction	150,006	-	-	-	-	-	-	5,308	-	43,386
Support services	-	-	12,834	-	-	-	-	10,480	-	-
Noninstructional services	-	-	-	-	-	-	771	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	150,006	-	12,834	-	-	-	771	15,788	-	43,386
Excess (deficiency) of receipts over (under) disbursements	2,349,994	-	5,381	-	-	-	1,250	-	-	2,319
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	16,620
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	16,620
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	2,349,994	-	5,381	-	-	-	1,250	-	-	18,939
Cash and investments - ending	\$ 2,349,994	\$ -	\$ 45,204	\$ 3,847	\$ 419	\$ 66	\$ 36	\$ 6,199	\$ -	\$ 122,308

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant	Early Intervention Grant 2022- 2023	Technology Grants	Teacher Appreciation Grant	High Ability Students	Title I 2021- 2022	Title I 2022- 2023	Title I 2023- 2024
Cash and investments - beginning	\$ -	\$ (55,000)	\$ -	\$ -	\$ 15,816	\$ -	\$ 12,291	\$ (96,028)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	134,000	25,875	3,480	770	47,746	22,529	-	-	-
Federal sources	-	-	-	-	-	-	-	170,069	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	134,000	25,875	3,480	770	47,746	22,529	170,069	-	-
Disbursements:										
Instruction	-	-	25,875	780	16,586	43,687	24,206	53,475	52,667	-
Support services	-	55,000	-	2,700	-	4,060	-	20,565	23,367	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	55,000	25,875	3,480	16,586	47,747	24,206	74,040	76,034	-
Excess (deficiency) of receipts over (under) disbursements	-	79,000	-	-	(15,816)	(1)	(1,677)	96,029	(76,034)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(24,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(24,000)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	55,000	-	-	(15,816)	(1)	(1,677)	96,029	(76,034)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ 10,614	\$ 1	\$ (76,034)	\$ -

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	2020-21 IDEA	2021-22 IDEA	2022-23 IDEA	2023-24 IDEA	23-24 Lakeland CCEIS IDEA	Preschool/Handicapped 2020-21	Preschool/Handicapped 2021-22	Preschool/Handicapped 2022-23
	Part B 611	Part B 611	Part B 611	Part B 611	Part B611			
Cash and investments - beginning	\$ -	\$ (122,910)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	47,425	144,619	6,177,818	-	-	1,153	-	201,189
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>47,425</u>	<u>144,619</u>	<u>6,177,818</u>	<u>-</u>	<u>-</u>	<u>1,153</u>	<u>-</u>	<u>201,189</u>
Disbursements:								
Instruction	47,425	21,709	4,740,243	-	-	1,153	-	201,190
Support services	-	-	1,545,812	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	<u>47,425</u>	<u>21,709</u>	<u>6,286,055</u>	<u>-</u>	<u>-</u>	<u>1,153</u>	<u>-</u>	<u>201,190</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>122,910</u>	<u>(108,237)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>-</u>	<u>122,910</u>	<u>(108,237)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (108,237)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Preschool/Handicapped 2023-24	Student Support Title IV FY 21	Student Support Title IV FY 22	Student Support Title IV FY 23	Medicaid Reimbursement - Federal	School Technology	Title IIA FY 2020	Title IIA FY 2021	Title IIA FY 2022	Title IIA FY 2023
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,140	\$ (4,906)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	6,210	-	-	-	-
Federal sources	-	7,357	-	-	-	-	16,664	36,688	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	7,357	-	-	-	6,210	16,664	36,688	-	-
Disbursements:										
Instruction	-	9,022	-	-	-	-	-	-	-	-
Support services	-	800	-	-	-	10,450	11,758	37,365	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	9,822	-	-	-	10,450	11,758	37,365	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(2,465)	-	-	-	(4,240)	4,906	(677)	-	-
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 (under) disbursements and other financing uses	-	(2,465)	-	-	-	(4,240)	4,906	(677)	-	-
Cash and investments - ending	\$ -	\$ (2,465)	\$ -	\$ -	\$ -	\$ 3,900	\$ -	\$ (677)	\$ -	\$ -

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Explore	IDEA ARP			Other Fed		Other Fed		Other Fed	
	Engage	IDEA ARP	IDEA ARP		Other Federal	Funds Perkins	Other Federal	Funds Perkins	Other Federal	
	Experience	84.027	84.173	ESSER III	Funds Perkins	Assessment	Funds Perkins	Assessment	Funds Perkins	
	(3E Grant)		Preschool		21-22	21-22	22-23	22-23	23-24	
Cash and investments - beginning	\$ -	\$ (380,363)	\$ (11,933)	\$ (83,961)	\$ (13,962)	\$ (14,837)	\$ (3,510)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	31,835	859,963	73,309	431,777	149,869	60,635	3,750	246,758	9,701	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	31,835	859,963	73,309	431,777	149,869	60,635	3,750	246,758	9,701	-
Disbursements:										
Instruction	31,835	118,874	61,377	17,775	-	45,798	240	381,565	12,048	-
Support services	-	74,782	-	327,628	79,688	-	-	2,356	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	351,752	-	37,327	65,213	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	31,835	545,408	61,377	382,730	144,901	45,798	240	383,921	12,048	-
Excess (deficiency) of receipts over (under) disbursements	-	314,555	11,932	49,047	4,968	14,837	3,510	(137,163)	(2,347)	-
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 (under) disbursements and other financing uses	-	314,555	11,932	49,047	4,968	14,837	3,510	(137,163)	(2,347)	-
Cash and investments - ending	\$ -	\$ (65,808)	\$ (1)	\$ (34,914)	\$ (8,994)	\$ -	\$ -	\$ (137,163)	\$ (2,347)	\$ -

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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 For the Year Ended June 30, 2023

	Other Federal Funds ABE 21- 22	Other Federal Funds ABE 22- 23	Other Federal Funds ABE Tech 2023	Other Federal Funds ABE 23- 24	Clearing	Prepaid Food & Trust	Non-Revenue Zero	Totals
Cash and investments - beginning	\$ (65,446)	\$ -	\$ -	\$ -	\$ 11,189	\$ 18,179	\$ -	\$ 18,932,920
Receipts:								
Local sources	-	-	-	-	-	-	-	22,206,311
Intermediate sources	-	-	-	-	-	-	-	178
State sources	62,214	468,074	7,000	-	-	-	-	10,448,189
Federal sources	3,232	196,965	-	-	-	-	-	9,614,103
Temporary loans	-	-	-	-	-	-	-	2,991,503
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	21,502,847	10,456	26,220	21,539,523
Total receipts	65,446	665,039	7,000	-	21,502,847	10,456	26,220	66,799,807
Disbursements:								
Instruction	-	521,209	7,000	-	-	-	-	18,812,289
Support services	-	226,179	-	-	-	-	-	16,642,062
Noninstructional services	-	-	-	-	-	-	-	959,686
Facilities acquisition and construction	-	-	-	-	-	-	-	1,061,366
Debt services	-	-	-	-	-	-	-	5,296,925
Nonprogrammed charges	-	-	-	-	21,512,121	14,999	26,220	21,553,340
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	747,388	7,000	-	21,512,121	14,999	26,220	64,325,668
Excess (deficiency) of receipts over (under) disbursements	65,446	(82,349)	-	-	(9,274)	(4,543)	-	2,474,139
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	26,541
Transfers in	-	-	-	-	-	-	-	414,919
Transfers out	-	(16,620)	-	-	-	-	-	(414,919)
Total other financing sources (uses)	-	(16,620)	-	-	-	-	-	26,541
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	65,446	(98,969)	-	-	(9,274)	(4,543)	-	2,500,680
Cash and investments - ending	\$ -	\$ (98,969)	\$ -	\$ -	\$ 1,915	\$ 13,636	\$ -	\$ 21,433,600

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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	School Education	School Debt Service	School Operations	Local Rainy Day	Construction	2020 Gen Obligation Bonds	2023 First Mortgage Bonds	School Lunch	Curricular Materials	Levy Excess
Cash and investments - beginning	\$ 396,761	\$ 1,568,709	\$ 2,881,375	\$ 2,813,932	\$ 10,867	\$ 1,883,860	\$ -	\$ 520,227	\$ 127,249	\$ 13,563
Receipts:										
Local sources	244,967	2,346,148	6,582,943	93,864	-	234,900	-	223,391	41,021	-
Intermediate sources	1,102	-	-	-	-	-	-	-	-	-
State sources	10,205,422	-	-	-	-	-	-	7,786	201,723	-
Federal sources	-	-	-	-	-	-	-	510,783	-	-
Temporary loans	-	966,419	1,748,395	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	10,401	-	-	-	-	-	-	-
Total receipts	10,451,491	3,312,567	8,341,739	93,864	-	234,900	-	741,960	242,744	-
Disbursements:										
Instruction	7,209,589	-	-	244,799	-	-	-	-	17,088	-
Support services	2,242,259	-	5,420,194	148,403	-	359,530	-	88	218,732	-
Noninstructional services	267,076	-	300	-	-	-	-	783,440	-	-
Facilities acquisition and construction	-	-	96,390	(4,700)	-	1,660,730	1,140,835	-	-	-
Debt services	-	3,947,304	1,885,027	-	-	-	-	-	-	-
Nonprogrammed charges	2,465	-	775	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,721,389	3,947,304	7,402,686	388,502	-	2,020,260	1,140,835	783,528	235,820	-
Excess (deficiency) of receipts over (under) disbursements	730,102	(634,737)	939,053	(294,638)	-	(1,785,360)	(1,140,835)	(41,568)	6,924	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	11,469,038	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	13,563	533,561	-	-	-	-	14,298	31,706
Transfers out	(244,799)	(26,585)	(308,180)	-	-	-	-	-	-	(13,563)
Total other financing sources (uses)	(244,799)	(26,585)	(294,617)	533,561	-	-	11,469,038	-	14,298	18,143
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	485,303	(661,322)	644,436	238,923	-	(1,785,360)	10,328,203	(41,568)	21,222	18,143
Cash and investments - ending	\$ 882,064	\$ 907,387	\$ 3,525,811	\$ 3,052,855	\$ 10,867	\$ 98,500	\$ 10,328,203	\$ 478,659	\$ 148,471	\$ 31,706

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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	Joint Operations- Special Ed Coop	Joint Operations- Area Vocational Ed	Vocational Rainy Day	Vocational Business Admin	Other Local Funds C.A.S.E.	Other Local Funds Insurance Trust	Educational License Plates	Donations Gifts And Trusts Elete	Donations Gifts And Trusts Coop	Donations Gifts And Trusts Impact
Cash and investments - beginning	\$ 6,082,500	\$ 2,846,234	\$ -	\$ 183,820	\$ 16,452	\$ 10,753	\$ 75	\$ 2,564	\$ 23,979	\$ 28,152
Receipts:										
Local sources	5,179,757	4,409,921	-	327,011	61,323	149,731	-	-	15,515	-
Intermediate sources	-	-	-	-	-	-	131	-	-	202
State sources	-	7,643	-	-	-	-	-	-	-	-
Federal sources	50	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	21,534	34,833	-	-	-	-	-	-	-	-
Total receipts	5,201,341	4,452,397	-	327,011	61,323	149,731	131	-	15,515	202
Disbursements:										
Instruction	1,986,515	2,860,979	43,509	6,691	-	-	-	787	6,600	500
Support services	3,049,571	1,375,883	-	227,645	62,454	139,618	30	-	5,354	-
Noninstructional services	-	-	-	-	-	-	45	-	-	-
Facilities acquisition and construction	-	2,500	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,394	951	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,038,480	4,240,313	43,509	234,336	62,454	139,618	75	787	11,954	500
Excess (deficiency) of receipts over (under) disbursements	162,861	212,084	(43,509)	92,675	(1,131)	10,113	56	(787)	3,561	(298)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	215,668	-	-	-	-	-	-	-
Transfers out	-	(215,668)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(215,668)	215,668	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	162,861	(3,584)	172,159	92,675	(1,131)	10,113	56	(787)	3,561	(298)
Cash and investments - ending	\$ 6,245,361	\$ 2,842,650	\$ 172,159	\$ 276,495	\$ 15,321	\$ 20,866	\$ 131	\$ 1,777	\$ 27,540	\$ 27,854

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Donations Gifts & Trusts Fairview	Donations Gifts & Trusts welding	Donations, Gifts & Trusts Empinsstab	Donations, Gifts & Trusts Tchr Grnts	Donations, Gifts & Trusts Dke Wellns	Donations, Gifts & Trusts Impt Wellns	Extra- Curricular Activities	Formative Assessment Grant	Teacher Quality Improvement Program	Adult And Continuing Education
Cash and investments - beginning	\$ 2,349,994	\$ -	\$ 45,204	\$ 3,847	\$ 419	\$ 66	\$ 36	\$ 6,199	\$ -	\$ 122,308
Receipts:										
Local sources	100,000	30,000	21,938	-	-	-	-	-	-	44,699
Intermediate sources	-	-	-	4,798	3,171	-	-	-	-	-
State sources	-	-	-	-	-	-	-	18,354	5,417	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	100,000	30,000	21,938	4,798	3,171	-	-	18,354	5,417	44,699
Disbursements:										
Instruction	157	-	-	-	-	-	-	4,170	5,417	76,219
Support services	-	-	13,228	4,798	2,721	-	-	14,184	-	10,742
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	157	-	13,228	4,798	2,721	-	-	18,354	5,417	86,961
Excess (deficiency) of receipts over (under) disbursements	99,843	30,000	8,710	-	450	-	-	-	-	(42,262)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	9,093
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	9,093
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	99,843	30,000	8,710	-	450	-	-	-	-	(33,169)
Cash and investments - ending	\$ 2,449,837	\$ 30,000	\$ 53,914	\$ 3,847	\$ 869	\$ 66	\$ 36	\$ 6,199	\$ -	\$ 89,139

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Medicaid Reimbursement	Secured Schools Safety Grant	Alternative Education Grant	Early Intervention Grant 2022- 2023	Technology Grants	Teacher Appreciation Grant	High Ability Students	Title I 2021- 2022	Title I 2022- 2023	Title I 2023- 2024
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ 10,614	\$ 1	\$ (76,034)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	5,665	-	21,673	-	1,235	47,709	29,976	-	-	-
Federal sources	-	-	-	-	-	-	-	-	196,907	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	5,665	-	21,673	-	1,235	47,709	29,976	-	196,907	-
Disbursements:										
Instruction	-	-	21,673	-	-	44,463	21,083	-	102,943	46,867
Support services	-	55,000	-	-	-	3,245	-	-	17,931	21,192
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	55,000	21,673	-	-	47,708	21,083	-	120,874	68,059
Excess (deficiency) of receipts over (under) disbursements	5,665	(55,000)	-	-	1,235	1	8,893	-	76,033	(68,059)
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 (under) disbursements and other financing uses	5,665	(55,000)	-	-	1,235	1	8,893	-	76,033	(68,059)
Cash and investments - ending	\$ 5,665	\$ (55,000)	\$ -	\$ -	\$ 1,235	\$ -	\$ 19,507	\$ 1	\$ (1)	\$ (68,059)

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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	2020-21 IDEA Part B 611	2021-22 IDEA Part B 611	2022-23 IDEA Part B 611	2023-24 IDEA Part B 611	23-24 Lakeland CCEIS IDEA Part B611	Preschool/Handicapped 2020-21	Preschool/Handicapped 2021-22	Preschool/Handicapped 2022-23
Cash and investments - beginning	\$ -	\$ -	\$ (108,237)	\$ -	\$ -	\$ -	\$ -	\$ (1)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	79,981	219,642	6,077,678	4,194	-	630	-
Temporary loans	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	79,981	219,642	6,077,678	4,194	-	630	-
Disbursements:								
Instruction	-	79,980	39,054	3,879,519	-	-	630	-
Support services	-	-	-	1,616,207	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	72,779	847,287	4,194	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	79,980	111,833	6,343,013	4,194	-	630	-
Excess (deficiency) of receipts over (under) disbursements	-	1	107,809	(265,335)	-	-	-	-
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 (under) disbursements and other financing uses	-	1	107,809	(265,335)	-	-	-	-
Cash and investments - ending	\$ -	\$ 1	\$ (428)	\$ (265,335)	\$ -	\$ -	\$ -	\$ (1)

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
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	Preschool/Handicapped 2023-24	Student Support Title IV FY 21	Student Support Title IV FY 22	Student Support Title IV FY 23	Medicaid Reimbursement - Federal	School Technology	Title IIA FY 2020	Title IIA FY 2021	Title IIA FY 2022	Title IIA FY 2023
Cash and investments - beginning	\$ -	\$ (2,465)	\$ -	\$ -	\$ -	\$ 3,900	\$ -	\$ (677)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	9,329	-	-	-	-
Federal sources	203,617	2,465	9,975	-	10,862	-	-	12,494	24,834	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	203,617	2,465	9,975	-	10,862	9,329	-	12,494	24,834	-
Disbursements:										
Instruction	167,274	-	11,538	12,273	-	-	-	-	-	-
Support services	-	-	1,200	-	-	4,850	-	11,817	39,474	3,678
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	36,506	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	203,780	-	12,738	12,273	-	4,850	-	11,817	39,474	3,678
Excess (deficiency) of receipts over (under) disbursements	(163)	2,465	(2,763)	(12,273)	10,862	4,479	-	677	(14,640)	(3,678)
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 (under) disbursements and other financing uses	(163)	2,465	(2,763)	(12,273)	10,862	4,479	-	677	(14,640)	(3,678)
Cash and investments - ending	\$ (163)	\$ -	\$ (2,763)	\$ (12,273)	\$ 10,862	\$ 8,379	\$ -	\$ -	\$ (14,640)	\$ (3,678)

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 For the Year Ended June 30, 2024

	Explore Engage Experience (3E Grant)	IDEA ARP IDEA ARP 84.027	IDEA ARP 84.173 Preschool	ESSER III	ESSER II	Other Federal Funds Perkins 21-22	Other Fed Funds Perkins Assessment 21-22	Other Federal Funds Perkins 22-23	Other Fed Funds Perkins Assessment 22-23	Other Federal Funds Perkins 23-24
Cash and investments - beginning	\$ -	\$ (65,808)	\$ (1)	\$ (34,914)	\$ (8,994)	\$ -	\$ -	\$ (137,163)	\$ (2,347)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	127,162	592,855	35,128	324,808	126,582	-	-	181,306	4,299	289,455
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	127,162	592,855	35,128	324,808	126,582	-	-	181,306	4,299	289,455
Disbursements:										
Instruction	128,751	261,204	35,128	29,970	-	-	-	44,142	1,952	361,375
Support services	2,157	198,041	-	264,854	34,584	-	-	-	-	3,204
Noninstructional services	-	-	-	839	-	-	-	-	-	-
Facilities acquisition and construction	-	67,804	-	122,224	83,005	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	130,908	527,049	35,128	417,887	117,589	-	-	44,142	1,952	364,579
Excess (deficiency) of receipts over (under) disbursements	(3,746)	65,806	-	(93,079)	8,993	-	-	137,164	2,347	(75,124)
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 (under) disbursements and other financing uses	(3,746)	65,806	-	(93,079)	8,993	-	-	137,164	2,347	(75,124)
Cash and investments - ending	\$ (3,746)	\$ (2)	\$ (1)	\$ (127,993)	\$ (1)	\$ -	\$ -	\$ 1	\$ -	\$ (75,124)

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Other Federal Funds ABE 21- 22	Other Federal Funds ABE 22- 23	Other Federal Funds ABE Tech 2023	Other Federal Funds ABE 23- 24	Clearing	Prepaid Food & Trust	Non-Revenue Zero	Totals
Cash and investments - beginning	\$ -	\$ (98,969)	\$ -	\$ -	\$ 1,915	\$ 13,636	\$ -	\$ 21,433,600
Receipts:								
Local sources	-	-	-	-	137	20,421	-	20,127,687
Intermediate sources	-	-	-	-	-	-	-	9,404
State sources	-	84,634	-	498,034	-	-	-	11,144,600
Federal sources	-	16,580	-	222,217	-	-	-	9,274,504
Temporary loans	-	-	-	-	-	-	-	2,714,814
Interfund loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	22,061,297	-	7,687	22,135,752
Total receipts	-	101,214	-	720,251	22,061,434	20,421	7,687	65,406,761
Disbursements:								
Instruction	-	2,246	-	596,951	17,246,243	-	-	35,598,279
Support services	-	-	-	232,899	57,337	-	-	15,863,104
Noninstructional services	-	-	-	-	-	21,117	-	1,072,817
Facilities acquisition and construction	-	-	-	-	-	-	-	3,168,788
Debt services	-	-	-	-	-	-	-	5,832,331
Nonprogrammed charges	-	-	-	-	4,764,100	-	7,687	5,739,138
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	2,246	-	829,850	22,067,680	21,117	7,687	67,274,457
Excess (deficiency) of receipts over (under) disbursements	-	98,968	-	(109,599)	(6,246)	(696)	-	(1,867,696)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	11,469,038
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	6,584	-	-	824,473
Transfers out	-	-	-	(9,093)	-	-	-	(817,888)
Total other financing sources (uses)	-	-	-	(9,093)	6,584	-	-	11,475,623
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	98,968	-	(118,692)	338	(696)	-	9,607,927
Cash and investments - ending	\$ -	\$ (1)	\$ -	\$ (118,692)	\$ 2,253	\$ 12,940	\$ -	\$ 31,041,527

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 385,926</u>	<u>\$ 1,090,331</u>

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
DeKalb County Eastern Multi-School Building Corporation	2023 First Mortgage-Bldg Corp Lease	\$ 546,500	12/28/23	01/15/43
US Bancorp	Transportation Building Equipment Lease	<u>82,833</u>	12/10/18	01/01/25
Total governmental activities		<u>629,333</u>		
Total of annual lease payments		<u>\$ 629,333</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:				
General Obligation Bonds	2020 General Obligation Bonds		\$ 375,000	\$ 375,000
Tax Anticipation Warrants	Indiana Bond Bank		<u>2,414,235</u>	<u>2,414,235</u>
Total governmental activities			<u>2,789,235</u>	<u>2,789,235</u>
Totals			<u>\$ 2,789,235</u>	<u>\$ 2,789,235</u>

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT
 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,672,991
Buildings	33,511,251
Improvements other than buildings	831,868
Machinery, equipment, and vehicles	13,460,075
Construction in progress	528,683
Books and other	<u>4,386,830</u>
Total governmental activities	<u>54,391,698</u>
Total capital assets	<u>\$ 54,391,698</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/>.