

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

FINANCIAL STATEMENT AUDIT REPORT

OF

SCHOOL CITY OF EAST CHICAGO

LAKE COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/19/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Lela Simmons	07-01-21 to 06-30-24
Superintendent of Schools	Dee-Etta Wright (Vacant)	07-01-21 to 07-06-21 07-07-21 to 07-13-21
	Dr. Steven D. Disney, Jr. (Vacant)	07-14-21 to 10-08-21 10-09-21 to 10-17-21
	Dr. Shaunna Finley	10-18-21 to 06-30-22
	Dr. Javier Abrego (Vacant)	07-01-22 to 06-30-23 07-01-23 to 07-03-23
	Dr. Marlon Mitchell	07-04-23 to 06-30-24
	President of the School Board	Vanessa Hernandez-Orange
Joel Rodriguez		01-03-23 to 03-04-24
Jose Arteaga		03-05-24 to 06-30-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE SCHOOL CITY OF EAST CHICAGO, LAKE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the School City of East Chicago (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2021 to June 30, 2023, 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, 2021 to June 30, 2023, 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, 2021 to June 30, 2023, 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.

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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.

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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 6, 2024, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 6, 2024

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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.

SCHOOL CITY OF EAST CHICAGO
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Education	\$ 12,088,677	\$ 28,256,499	\$ 24,225,660	\$ (3,948,210)	\$ 12,171,306	\$ 28,861,804	\$ 24,982,444	\$ (2,218,486)	\$ 13,832,180
Debt Service	2,141,434	3,005,668	2,511,305	(1,013,214)	1,622,583	3,597,921	3,256,531	(243,920)	1,720,053
Exempt Debt	412,281	-	-	-	412,281	-	-	(488,428)	(76,147)
Exempt Pens Deb	(74,458)	-	-	-	(74,458)	-	-	(32,755)	(107,213)
Operations	8,948,150	8,888,072	12,050,738	4,000,000	9,785,484	7,312,666	12,603,776	2,926,021	7,420,395
Rainy Day Fund	2,480,478	-	-	-	2,480,478	305,934	-	-	2,786,412
Retirement Bond	20,257	-	-	-	20,257	-	-	-	20,257
Post Ret./Sever	1,066,126	100,379	-	-	1,166,505	87,577	-	-	1,254,082
School Disaster Loan	300,000	-	-	-	300,000	-	-	-	300,000
Go Bond/2016	(27,425)	-	-	-	(27,425)	-	-	27,425	-
Go Bond 2018	1,131	-	-	-	1,131	-	-	(1,131)	-
Go Bond 19	-	-	58,346	-	(58,346)	-	-	58,346	-
Go Bond 2022	-	-	-	7,896,500	7,896,500	-	-	-	7,896,500
Central Hsbc	16,944	-	-	-	16,944	-	-	-	16,944
School Lunch	359,253	2,435,353	1,947,804	-	846,802	4,022,683	2,835,195	-	2,034,290
Textbook Rental	233,338	218,824	127,044	1,013,214	1,338,332	196,036	399,559	-	1,134,809
Self-Insurance	253,965	5,726,342	5,726,342	-	253,965	5,826,745	5,826,745	-	253,965
Vision Athena	1,958	-	-	(1,958)	-	-	-	-	-
Rally	4,723	3,000	-	-	7,723	3,100	1,783	-	9,040
Arcelor Mittal	3,331	-	-	(3,331)	-	-	-	-	-
Iun Students/Li	46,605	-	-	(46,605)	-	-	-	-	-
Health Fair	648	-	-	(648)	-	-	-	-	-
A.B.E. Workone	342	-	-	-	342	-	-	-	342
Tasc	70	-	-	(70)	-	-	-	-	-
Fec-2016 Mt Ver	500	-	-	-	500	-	-	-	500
Ec Fdtn Pltw	(1,941)	-	-	-	(1,941)	-	-	-	(1,941)
Ec Fdtn Robotic	4,786	-	-	-	4,786	-	-	-	4,786
United Way	30,197	-	-	-	30,197	-	20,493	-	9,704
C.L.A.S.S. F1	(4,364)	-	-	-	(4,364)	-	-	-	(4,364)
C.L.A.S.S. F2	18	-	-	-	18	-	-	-	18
Scoreboard	17,394	1,000	6,356	-	12,038	8,000	22,129	-	(2,091)
No Kid Hungry	41,000	15,000	10,756	-	45,244	-	-	-	45,244
Ind Lit/Stem	-	-	-	-	-	37,787	192,805	-	(155,018)
Truancy Program	-	75,000	76,253	-	(1,253)	-	53,117	-	(54,370)
Medical Reserve	184,087	-	-	-	184,087	-	-	-	184,087
Worker Comp	-	96,329	96,329	-	-	88,669	88,669	-	-
Alternative Ed	17,234	-	-	-	17,234	-	-	-	17,234
Geminus Grant	8,550	-	-	-	8,550	-	-	-	8,550
Youth Orchestra	2,546	-	-	-	2,546	-	-	-	2,546
Back Packs	11,245	-	-	-	11,245	-	-	-	11,245
Scholarship	83,906	-	8,721	-	75,185	3,293	14,346	-	64,132
Pre K Programs	41,221	-	-	-	41,221	-	-	-	41,221
Youth Inv Award	27	-	-	-	27	-	-	-	27
Bp Air	-	-	-	-	-	250,000	762	-	249,238
Bp Stem Robotic	13,146	-	-	-	13,146	-	-	-	13,146
Bp Stem 2020	-	15,000	-	-	15,000	-	-	-	15,000

SCHOOL CITY OF EAST CHICAGO
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-21	Receipts	Disbursements		06-30-22	Receipts	Disbursements		
School Improvem	84	-	-	-	84	-	82	-	2
Comm Higher Ed	3,238	-	-	-	3,238	-	-	-	3,238
Nokid Hungry F0	3,500	-	-	-	3,500	-	-	-	3,500
Nokid Hungry F1	-	-	-	-	-	23,000	-	-	23,000
Adv Family Part	(623)	-	-	-	(623)	-	-	-	(623)
Donations Gen	-	271	271	-	-	-	-	-	-
St Abe Grant F0	60	-	-	-	60	-	-	-	60
St Abe Grant F1	(3,786)	13,359	-	-	9,573	-	-	-	9,573
St Abe Grant F2	-	17,811	34,551	-	(16,740)	16,740	3,589	-	(3,589)
State Abe Grant	-	-	-	-	-	18,705	28,890	-	(10,185)
St Abe Grant F9	(2,007)	-	-	-	(2,007)	-	-	-	(2,007)
Capacity Bld Gr	32,598	-	-	-	32,598	-	-	-	32,598
Education Coll.	572	-	-	-	572	-	-	-	572
Lilly-C.C.I. Gr	133,524	61,740	82,735	-	112,529	-	34,213	(11,098)	67,218
Fec-Cg Art 2015	1	-	-	-	1	-	-	-	1
Ecef-Gosch	3,967	-	-	-	3,967	-	-	-	3,967
Kay Logan Fdtn.	-	16,000	2,889	-	13,111	22,500	13,643	(5,313)	16,655
Fec-General Ope	5,700	-	-	-	5,700	-	-	-	5,700
Special Olympic	19,034	-	-	-	19,034	-	-	-	19,034
Foundations	(782)	-	-	-	(782)	500	-	-	(282)
Fndtn Par Univ	2,331	-	-	-	2,331	-	500	-	1,831
Fndtn Athletic	-	-	-	-	-	26,808	43,950	-	(17,142)
Indiana Next Le	-	-	-	-	-	-	37	-	(37)
Bld Lrn Grow 1	-	293,600	-	-	293,600	-	57,824	-	235,776
Bld Lrn Grow 2	-	407,986	-	-	407,986	-	-	-	407,986
Form Assessment	-	-	-	-	-	40,590	40,590	-	-
Education Techn	168,943	10,866	19,459	-	160,350	98,390	166,844	-	91,896
High Ability	(1,016)	-	-	-	(1,016)	-	-	-	(1,016)
State Medicaid	289,183	11,082	69,904	-	230,361	35,121	27,688	-	237,794
Inmac Reimb	123,287	136,964	59,197	-	201,054	228,792	290,455	-	139,391
Stem 2020-21	-	50,758	60,452	-	(9,694)	-	-	-	(9,694)
Minority Awaren	489	-	-	-	489	-	-	-	489
Eig 2020-21	(15,253)	-	-	-	(15,253)	-	-	-	(15,253)
Eig Lit 20-21	5,847	10,625	5,847	-	10,625	-	-	-	10,625
Eig Lit 21-22	-	-	3,595	-	(3,595)	-	7,028	-	(10,623)
Eig Lit 22-23	-	-	-	-	-	11,398	11,397	-	1
Dli 2022-23	-	-	-	-	-	7,434	15,926	-	(8,492)
Nonengl Spk F1	69,736	-	69,736	-	-	-	-	-	-
Nonengl Spk F2	-	-	124,549	213,417	88,868	-	46,400	-	42,468
Non-English Spe	-	-	-	-	-	206,141	136,083	-	70,058
Nonengl Spk F8	24,067	-	24,067	-	-	-	-	-	-
Cte Perf. Grant	1,663	-	1,598	-	65	-	-	-	65
T.A.G. F0	123	-	123	-	-	-	-	-	-
T.A.G. F1	4,601	-	4,601	-	-	-	-	-	-
T.A.G. 20-21	-	121,877	122,700	823	-	-	-	-	-
T.A.G. 21-22	-	-	-	-	-	118,692	118,693	-	(1)
In High Ability	21,443	39,500	39,731	-	21,212	35,706	34,692	-	22,226

SCHOOL CITY OF EAST CHICAGO
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Pltw	2,800	-	2,800	-	-	-	-	-	-
Digital Learn	(20,000)	46,090	16,090	-	10,000	-	-	-	10,000
Title I F8	(510)	-	-	-	(510)	-	-	-	(510)
Title I F9	(220,885)	-	-	136,936	(83,949)	-	-	-	(83,949)
Title I A F0	866,316	-	-	(1,020,890)	(154,574)	-	-	-	(154,574)
Title I A F1	(1,338,140)	1,389,964	1,028,509	883,955	(92,730)	-	-	-	(92,730)
Title I A F2	-	1,502,225	1,738,686	-	(236,461)	1,908,453	1,410,835	-	261,157
Title I A F3	-	-	-	-	-	1,506,408	1,785,517	-	(279,109)
Title I Sig Har	(21,891)	55,880	32,670	-	1,319	-	-	-	1,319
Title I Sig Chs	(32,855)	62,283	37,404	-	(7,976)	-	-	-	(7,976)
Title I Sig Mck	(102,988)	72,613	46,262	-	(76,637)	-	-	-	(76,637)
Title Sig Blk	(52,476)	52,944	18,039	-	(17,571)	-	-	-	(17,571)
Ld 2 Yr	(9,446)	223,909	214,463	-	-	-	-	-	-
Sped Ptb 611 F1	(44,256)	422,500	305,990	-	72,254	269,759	187,558	(129,980)	24,475
Sped Ptb 611 F2	-	296,822	511,001	-	(214,179)	305,191	373,181	129,980	(152,189)
Sped Ptb 611 F3	-	-	-	-	-	529,753	575,195	-	(45,442)
Pre School F0	(4,464)	8,569	4,105	-	-	-	-	-	-
Pre School F9	(39)	-	-	-	(39)	-	-	-	(39)
Sppk Ptb 619 F1	(1,766)	2,262	495	-	1	8,195	7,759	-	437
Sppk Ptb 619 F2	-	28,883	36,612	-	(7,729)	30,081	7,770	(7,275)	7,307
Sppk Ptb 619 F3	-	-	-	-	-	12,967	31,306	7,275	(11,064)
Adult Educ F1	(4,497)	-	6,356	-	(10,853)	-	-	-	(10,853)
Adult Educ F8	(1,757)	-	-	-	(1,757)	-	-	-	(1,757)
Adult Educ F9	(4,805)	-	-	-	(4,805)	-	-	-	(4,805)
Title Iv A	25,849	-	-	-	25,849	-	-	-	25,849
Title Iv A Fy19	(63,386)	195,596	195,513	-	(63,303)	-	369	-	(63,672)
Title Iv A Fy20	-	250,169	191,383	-	58,786	84,183	24,662	-	118,307
Title Iv A Fy21	-	17,132	118,039	-	(100,907)	76,277	114,245	-	(138,875)
Title Iv A Fy22	-	-	-	-	-	43,058	58,031	-	(14,973)
Nutrition Grant	(1,498)	6,964	5,466	-	-	-	-	-	-
Cte Summer F0	(1,294)	-	-	-	(1,294)	-	-	-	(1,294)
Cte Summer F8	(8,226)	-	-	-	(8,226)	-	-	-	(8,226)
Cte Summer F9	1,121	-	-	-	1,121	-	-	-	1,121
Perkins Assess	(684)	-	-	-	(684)	-	-	-	(684)
Perkins Title V	-	-	819	-	(819)	819	-	-	-
Perkins Asmt 23	-	-	-	-	-	-	2,194	-	(2,194)
Cte Covid 20-21	-	-	7,187	-	(7,187)	-	-	-	(7,187)
Carl Perkins F0	(278)	-	-	-	(278)	-	-	-	(278)
Carl Perkins F1	(55,299)	70,342	26,927	-	(11,884)	-	-	-	(11,884)
Carl Perkins F2	-	59,767	106,871	-	(47,104)	59,312	30,184	-	(17,976)
Carl Perkins	-	-	-	-	-	57,537	86,628	-	(29,091)
Carl Perkins F9	(2,854)	-	-	-	(2,854)	-	-	-	(2,854)
Lung Asc Dera	10,491	-	-	-	10,491	-	-	-	10,491
Federal Medica	103,254	31,769	78,699	-	56,324	86,743	81,050	-	62,017
School-To-Work	2,214	-	-	-	2,214	-	-	-	2,214

SCHOOL CITY OF EAST CHICAGO
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2022 and 2023

Fund	Cash and	Receipts	Disbursements	Other	Cash and	Receipts	Disbursements	Other	Cash and
	Investments			Financing	Investments			Financing	Investments
	07-01-21			Sources (Uses)	06-30-22			Sources (Uses)	06-30-23
Title Ii Pta F0	894	-	-	-	894	37,497	3,299	-	35,092
Title Ii Pta F1	(25,222)	132,132	78,851	-	28,059	(11,012)	25,105	-	(8,058)
Tii Pta 2020-22	(4,876)	44,093	96,288	-	(57,071)	139,389	78,514	(10,662)	(6,858)
Tii-A Bootcamp3	-	3,827	3,827	-	-	-	-	-	-
Title Ii Ffy21	-	-	-	-	-	87,997	184,987	-	(96,990)
Title Ii Pta F9	(6,899)	-	-	-	(6,899)	-	-	-	(6,899)
Title Iii F0	(20,780)	42,783	1,984	-	20,019	-	162	-	19,857
Title Iii F1	(11,501)	27,446	23,534	-	(7,589)	4,983	4,164	-	(6,770)
Title Iii F2	-	8,150	8,150	-	-	4,379	27,330	-	(22,951)
Title Iii F3	-	-	-	-	-	-	2,544	-	(2,544)
Title Iii F9	(2,800)	-	-	-	(2,800)	-	-	-	(2,800)
Arp-Hcy Ii	-	-	-	-	-	2,486	2,486	-	-
Idea Arp 611	-	2,207	4,648	-	(2,441)	78,006	92,711	-	(17,146)
Idea Arp 619	-	-	-	-	-	10,015	10,635	-	(620)
Arp Esser Iii	-	1,914,250	2,004,002	-	(89,752)	57,069	214,807	-	(247,490)
Caresii (Esser)	(1,039,086)	2,955,745	2,144,063	-	(227,404)	1,455,732	2,974,460	-	(1,746,132)
Geers	(213,694)	564,157	356,519	-	(6,056)	6,056	-	-	-
Fs 18003 Educ	(297,199)	999,661	935,909	-	(233,447)	1,190,819	834,749	-	122,623
Stim Ttl I Pt D	-	-	1,764	-	(1,764)	-	-	-	(1,764)
Geer Pd	-	157,311	4,000	-	153,311	127,782	-	-	281,093
Withholding	102,672	7,869,085	7,818,913	-	152,844	7,706,351	7,657,892	-	201,303
Flex Trust	1,418	-	-	-	1,418	-	-	-	1,418
Totals	<u>\$ 27,118,582</u>	<u>\$ 69,546,435</u>	<u>\$ 65,784,497</u>	<u>\$ 8,109,919</u>	<u>\$ 38,990,439</u>	<u>\$ 67,369,017</u>	<u>\$ 68,267,207</u>	<u>\$ (1)</u>	<u>\$ 38,092,248</u>

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

SCHOOL CITY OF EAST CHICAGO
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.

SCHOOL CITY OF EAST CHICAGO
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

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

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

SCHOOL CITY OF EAST CHICAGO
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

SCHOOL CITY OF EAST CHICAGO
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

SCHOOL CITY OF EAST CHICAGO
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

SCHOOL CITY OF EAST CHICAGO
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. Negative Receipts and Disbursements

The financial statement contains some receipts which appear as negative entries. This is a result of correcting an error in posting from the prior year.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Some are a result of reimbursable grants that have made expenditures but not yet reimbursed from the grant. Some are a result of expenditures from prior years in excess of available cash funds.

SCHOOL CITY OF EAST CHICAGO
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporation

The School Corporation has entered into a capital lease with the East Chicago 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 ended June 30, 2022 and 2023, totaled \$725,000 and \$723,000, respectively.

Note 10. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the following benefits: 401(A) annuity plan and healthcare 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 11. Contingent Liabilities and Lawsuits

The School Corporation has been named as a defendant in several pending lawsuits of which the outcome and the amount of the potential damages has not been estimated.

OTHER INFORMATION

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SCHOOL CITY OF EAST CHICAGO
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Education	Debt Service	Exempt Debt	Exempt Pens Deb	Operations	Rainy Day Fund	Retirement Bond	Post Ret./Sever	School Disaster Loan	Go Bond/2016	Go Bond 2018
Cash and investments - beginning	\$ 12,088,677	\$ 2,141,434	\$ 412,281	\$ (74,458)	\$ 8,948,150	\$ 2,480,478	\$ 20,257	\$ 1,066,126	\$ 300,000	\$ (27,425)	\$ 1,131
Receipts:											
Local sources	120,043	3,005,668	-	-	8,216,074	-	-	100,379	-	-	-
Intermediate sources	-	-	-	-	263	-	-	-	-	-	-
State sources	28,134,692	-	-	-	669,921	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,764	-	-	-	1,814	-	-	-	-	-	-
Total receipts	28,256,499	3,005,668	-	-	8,888,072	-	-	100,379	-	-	-
Disbursements:											
Instruction	18,030,572	-	-	-	-	-	-	-	-	-	-
Support services	5,952,640	-	-	-	12,007,442	-	-	-	-	-	-
Noninstructional services	239,927	-	-	-	25,652	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	17,644	-	-	-	-	-	-
Debt services	-	2,511,305	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,521	-	-	-	-	-	-	-	-	-	-
Total disbursements	24,225,660	2,511,305	-	-	12,050,738	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	4,030,839	494,363	-	-	(3,162,666)	-	-	100,379	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	53,436	-	-	-	4,000,000	-	-	-	-	-	-
Transfers out	(4,001,646)	(1,013,214)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,948,210)	(1,013,214)	-	-	4,000,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	82,629	(518,851)	-	-	837,334	-	-	100,379	-	-	-
Cash and investments - ending	\$ 12,171,306	\$ 1,622,583	\$ 412,281	\$ (74,458)	\$ 9,785,484	\$ 2,480,478	\$ 20,257	\$ 1,166,505	\$ 300,000	\$ (27,425)	\$ 1,131

SCHOOL CITY OF EAST CHICAGO
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Go Bond 19	Go Bond 2022	Central Hsbc	School Lunch	Textbook Rental	Self-Insurance	Vision Athena	Rally	Arcelor Mittal	Iun Students/Li	Health Fair
Cash and investments - beginning	\$ -	\$ -	\$ 16,944	\$ 359,253	\$ 233,338	\$ 253,965	\$ 1,958	\$ 4,723	\$ 3,331	\$ 46,605	\$ 648
Receipts:											
Local sources	-	-	-	357,856	225	5,726,342	-	3,000	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	218,599	-	-	-	-	-	-
Federal sources	-	-	-	2,077,497	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	2,435,353	218,824	5,726,342	-	3,000	-	-	-
Disbursements:											
Instruction	-	-	-	-	31,457	-	-	-	-	-	-
Support services	-	-	-	28,335	95,587	-	-	-	-	-	-
Noninstructional services	-	-	-	1,919,469	-	-	-	-	-	-	-
Facilities acquisition and construction	58,346	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	5,726,342	-	-	-	-	-
Total disbursements	58,346	-	-	1,947,804	127,044	5,726,342	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(58,346)	-	-	487,549	91,780	-	-	3,000	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	7,896,500	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	1,013,214	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(1,958)	-	(3,331)	(46,605)	(648)
Total other financing sources (uses)	-	7,896,500	-	-	1,013,214	-	(1,958)	-	(3,331)	(46,605)	(648)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(58,346)	7,896,500	-	487,549	1,104,994	-	(1,958)	3,000	(3,331)	(46,605)	(648)
Cash and investments - ending	\$ (58,346)	\$ 7,896,500	\$ 16,944	\$ 846,802	\$ 1,338,332	\$ 253,965	\$ -	\$ 7,723	\$ -	\$ -	\$ -

SCHOOL CITY OF EAST CHICAGO
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	A.B.E. Workone	Tasc	Fec-2016 Mt Ver	Ec Fdtn Pltw	Ec Fdtn Robotic	United Way	C.L.A.S.S. F1	C.L.A.S.S. F2	Scoreboard	No Kid Hungry	Ind Lit/Stem
Cash and investments - beginning	\$ 342	\$ 70	\$ 500	\$ (1,941)	\$ 4,786	\$ 30,197	\$ (4,364)	\$ 18	\$ 17,394	\$ 41,000	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	1,000	15,000	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	1,000	15,000	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	6,356	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	10,756	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	6,356	10,756	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	(5,356)	4,244	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(70)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(70)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(70)	-	-	-	-	-	-	(5,356)	4,244	-
Cash and investments - ending	\$ 342	\$ -	\$ 500	\$ (1,941)	\$ 4,786	\$ 30,197	\$ (4,364)	\$ 18	\$ 12,038	\$ 45,244	\$ -

SCHOOL CITY OF EAST CHICAGO
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Truancy Program	Medical Reserve	Worker Comp	Alternative Ed	Geminus Grant	Youth Orchestra	Back Packs	Scholarship	Pre K Programs	Youth Inv Award
Cash and investments - beginning	\$ -	\$ 184,087	\$ -	\$ 17,234	\$ 8,550	\$ 2,546	\$ 11,245	\$ 83,906	\$ 41,221	\$ 27
Receipts:										
Local sources	75,000	-	96,329	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	75,000	-	96,329	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	76,253	-	96,329	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	8,721	-	-
Total disbursements	76,253	-	96,329	-	-	-	-	8,721	-	-
Excess (deficiency) of receipts over disbursements	(1,253)	-	-	-	-	-	-	(8,721)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,253)	-	-	-	-	-	-	(8,721)	-	-
Cash and investments - ending	\$ (1,253)	\$ 184,087	\$ -	\$ 17,234	\$ 8,550	\$ 2,546	\$ 11,245	\$ 75,185	\$ 41,221	\$ 27

SCHOOL CITY OF EAST CHICAGO
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Bp Air	Bp Stem Robotic	Bp Stem 2020	School Improvem	Comm Higher Ed	Nokid Hungry F0	Nokid Hungry F1	Adv Family Part	Donations Gen	St Abe Grant F0	St Abe Grant F1
Cash and investments - beginning	\$ -	\$ 13,146	\$ -	\$ 84	\$ 3,238	\$ 3,500	\$ -	\$ (623)	\$ -	\$ 60	\$ (3,786)
Receipts:											
Local sources	-	-	15,000	-	-	-	-	-	271	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	13,359
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	15,000	-	-	-	-	-	271	-	13,359
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	271	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	271	-	-
Excess (deficiency) of receipts over disbursements	-	-	15,000	-	-	-	-	-	-	-	13,359
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	15,000	-	-	-	-	-	-	-	13,359
Cash and investments - ending	\$ -	\$ 13,146	\$ 15,000	\$ 84	\$ 3,238	\$ 3,500	\$ -	\$ (623)	\$ -	\$ 60	\$ 9,573

SCHOOL CITY OF EAST CHICAGO
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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	St Abe Grant F2	State Abe Grant	St Abe Grant F9	Capacity Bld Gr	Education Coll.	Lilly-C.C.I. Gr	Fec-Cg Art 2015	Ecef-Gosch	Kay Logan Fdtn.	Fec-General Ope	Special Olympic
Cash and investments - beginning	\$ -	\$ -	\$ (2,007)	\$ 32,598	\$ 572	\$ 133,524	\$ 1	\$ 3,967	\$ -	\$ 5,700	\$ 19,034
Receipts:											
Local sources	-	-	-	-	-	-	-	-	16,000	-	-
Intermediate sources	-	-	-	-	-	61,740	-	-	-	-	-
State sources	17,811	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	17,811	-	-	-	-	61,740	-	-	16,000	-	-
Disbursements:											
Instruction	34,551	-	-	-	-	-	-	-	2,889	-	-
Support services	-	-	-	-	-	82,735	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	34,551	-	-	-	-	82,735	-	-	2,889	-	-
Excess (deficiency) of receipts over disbursements	(16,740)	-	-	-	-	(20,995)	-	-	13,111	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,740)	-	-	-	-	(20,995)	-	-	13,111	-	-
Cash and investments - ending	\$ (16,740)	\$ -	\$ (2,007)	\$ 32,598	\$ 572	\$ 112,529	\$ 1	\$ 3,967	\$ 13,111	\$ 5,700	\$ 19,034

SCHOOL CITY OF EAST CHICAGO
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 For the Year Ended June 30, 2022

	Foundations	Fndtn Par Univ	Fndtn Athletic	Indiana Next Le	Bld Lrn Grow 1	Bld Lrn Grow 2	Form Assessment	Education Techn	High Ability	State Medicaid	Inmac Reimb
Cash and investments - beginning	\$ (782)	\$ 2,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,943	\$ (1,016)	\$ 289,183	\$ 123,287
Receipts:											
Local sources	-	-	-	-	-	-	-	10,866	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	293,600	407,986	-	-	-	10,438	136,964
Federal sources	-	-	-	-	-	-	-	-	-	644	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	293,600	407,986	-	10,866	-	11,082	136,964
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	5,039	15,227
Support services	-	-	-	-	-	-	-	19,459	-	52,943	43,970
Noninstructional services	-	-	-	-	-	-	-	-	-	11,922	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	19,459	-	69,904	59,197
Excess (deficiency) of receipts over disbursements	-	-	-	-	293,600	407,986	-	(8,593)	-	(58,822)	77,767
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	293,600	407,986	-	(8,593)	-	(58,822)	77,767
Cash and investments - ending	\$ (782)	\$ 2,331	\$ -	\$ -	\$ 293,600	\$ 407,986	\$ -	\$ 160,350	\$ (1,016)	\$ 230,361	\$ 201,054

SCHOOL CITY OF EAST CHICAGO
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	Stem 2020-21	Minority Awaren	Eig 2020-21	Eig Lit 20-21	Eig Lit 21-22	Eig Lit 22-23	Dli 2022-23	Nonengl Spk F1	Nonengl Spk F2	Non-English Spe	Nonengl Spk F8
Cash and investments - beginning	\$ -	\$ 489	\$ (15,253)	\$ 5,847	\$ -	\$ -	\$ -	\$ 69,736	\$ -	\$ -	\$ 24,067
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	50,758	-	-	10,625	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	50,758	-	-	10,625	-	-	-	-	-	-	-
Disbursements:											
Instruction	60,452	-	-	4,888	3,595	-	-	38,472	124,289	-	-
Support services	-	-	-	959	-	-	-	31,264	260	-	24,067
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	60,452	-	-	5,847	3,595	-	-	69,736	124,549	-	24,067
Excess (deficiency) of receipts over disbursements	(9,694)	-	-	4,778	(3,595)	-	-	(69,736)	(124,549)	-	(24,067)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	213,417	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	213,417	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,694)	-	-	4,778	(3,595)	-	-	(69,736)	88,868	-	(24,067)
Cash and investments - ending	\$ (9,694)	\$ 489	\$ (15,253)	\$ 10,625	\$ (3,595)	\$ -	\$ -	\$ -	\$ 88,868	\$ -	\$ -

SCHOOL CITY OF EAST CHICAGO
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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	Cte Perf.						In High Ability	Pltw	Digital Learn	Title I	F8	Title I	F9	Title I A	F0
	Grant	T.A.G.	F0	T.A.G.	F1	T.A.G. 20-21									
Cash and investments - beginning	\$ 1,663	\$ 123	\$ 4,601	\$ -	\$ -	\$ 21,443	\$ 2,800	\$ (20,000)	\$ (510)	\$ (220,885)	\$ 866,316				
Receipts:															
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	121,877	-	39,500	-	46,090	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	121,877	-	39,500	-	46,090	-	-	-	-	-	-
Disbursements:															
Instruction	1,598	-	-	-	122,700	-	35,925	-	-	-	-	-	-	-	-
Support services	-	123	4,601	-	-	-	3,806	2,800	16,090	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,598	123	4,601	-	122,700	-	39,731	2,800	16,090	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,598)	(123)	(4,601)	(823)	-	-	(231)	(2,800)	30,000	-	-	-	-	-	-
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	1,646	-	-	-	-	-	-	136,936	-	-	-
Transfers out	-	-	-	-	(823)	-	-	-	-	-	-	-	-	(1,020,890)	-
Total other financing sources (uses)	-	-	-	-	823	-	-	-	-	-	-	136,936	-	(1,020,890)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,598)	(123)	(4,601)	-	-	-	(231)	(2,800)	30,000	-	-	136,936	-	(1,020,890)	-
Cash and investments - ending	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,212	\$ -	\$ 10,000	\$ (510)	\$ (83,949)	\$ (154,574)			

SCHOOL CITY OF EAST CHICAGO
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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	Title I A	F1	Title I A	F2	Title I A	F3	Title I Sig Har	Title I Sig Chs	Title I Sig Mck	Title Sig Blk	Ld 2 Yr	Sped Ptb 611	Sped Ptb 611	Sped Ptb 611
												F1	F2	F3
Cash and investments - beginning	\$ (1,338,140)		\$ -		\$ -		\$ (21,891)	\$ (32,855)	\$ (102,988)	\$ (52,476)	\$ (9,446)	\$ (44,256)	\$ -	\$ -
Receipts:														
Local sources	-		-		-		-		-		-	-		-
Intermediate sources	-		-		-		-		-		-	-		-
State sources	-		-		-		-		-		-	-		-
Federal sources	1,389,964		1,502,225		-		55,880	62,283	72,613	52,944	223,909	422,500	296,822	-
Other receipts	-		-		-		-		-		-	-		-
Total receipts	1,389,964		1,502,225		-		55,880	62,283	72,613	52,944	223,909	422,500	296,822	-
Disbursements:														
Instruction	591,700		1,045,971		-		12,194	-	4,800	-	212,973	215,286	379,228	-
Support services	415,748		632,130		-		20,476	37,404	41,462	18,039	1,490	90,704	131,773	-
Noninstructional services	21,061		60,585		-		-	-	-	-	-	-	-	-
Facilities acquisition and construction	-		-		-		-	-	-	-	-	-	-	-
Debt services	-		-		-		-	-	-	-	-	-	-	-
Nonprogrammed charges	-		-		-		-	-	-	-	-	-	-	-
Total disbursements	1,028,509		1,738,686		-		32,670	37,404	46,262	18,039	214,463	305,990	511,001	-
Excess (deficiency) of receipts over disbursements	361,455		(236,461)		-		23,210	24,879	26,351	34,905	9,446	116,510	(214,179)	-
Other financing sources (uses):														
Proceeds of long-term debt	-		-		-		-		-		-	-		-
Sale of capital assets	-		-		-		-		-		-	-		-
Transfers in	883,955		-		-		-		-		-	-		-
Transfers out	-		-		-		-		-		-	-		-
Total other financing sources (uses)	883,955		-		-		-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,245,410		(236,461)		-		23,210	24,879	26,351	34,905	9,446	116,510	(214,179)	-
Cash and investments - ending	\$ (92,730)		\$ (236,461)		\$ -		\$ 1,319	\$ (7,976)	\$ (76,637)	\$ (17,571)	\$ -	\$ 72,254	\$ (214,179)	\$ -

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	Pre School F0	Pre School F9	Sppk Pt6 619 F1	Sppk Pt6 619 F2	Sppk Pt6 619 F3	Adult Educ F1	Adult Educ F8	Adult Educ F9	Title Iv A	Title Iv A Fy19	Title Iv A Fy20
Cash and investments - beginning	\$ (4,464)	\$ (39)	\$ (1,766)	\$ -	\$ -	\$ (4,497)	\$ (1,757)	\$ (4,805)	\$ 25,849	\$ (63,386)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	8,569	-	2,262	28,883	-	-	-	-	-	195,596	250,169
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	8,569	-	2,262	28,883	-	-	-	-	-	195,596	250,169
Disbursements:											
Instruction	4,105	-	495	36,612	-	6,356	-	-	-	193,446	181,544
Support services	-	-	-	-	-	-	-	-	-	2,067	9,839
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,105	-	495	36,612	-	6,356	-	-	-	195,513	191,383
Excess (deficiency) of receipts over disbursements	4,464	-	1,767	(7,729)	-	(6,356)	-	-	-	83	58,786
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,464	-	1,767	(7,729)	-	(6,356)	-	-	-	83	58,786
Cash and investments - ending	\$ -	\$ (39)	\$ 1	\$ (7,729)	\$ -	\$ (10,853)	\$ (1,757)	\$ (4,805)	\$ 25,849	\$ (63,303)	\$ 58,786

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	Title Iv A Fy21	Title Iv A Fy22	Nutrition Grant	Cte Summer F0	Cte Summer F8	Cte Summer F9	Perkins Assess	Perkins Title V	Perkins Asmt 23	Cte Covid 20-21	Carl Perkins F0
Cash and investments - beginning	\$ -	\$ -	\$ (1,498)	\$ (1,294)	\$ (8,226)	\$ 1,121	\$ (684)	\$ -	\$ -	\$ -	\$ (278)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	17,132	-	6,964	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	17,132	-	6,964	-	-	-	-	-	-	-	-
Disbursements:											
Instruction	63,345	-	-	-	-	-	-	819	-	7,187	-
Support services	54,694	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	5,466	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	118,039	-	5,466	-	-	-	-	819	-	7,187	-
Excess (deficiency) of receipts over disbursements	(100,907)	-	1,498	-	-	-	-	(819)	-	(7,187)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(100,907)	-	1,498	-	-	-	-	(819)	-	(7,187)	-
Cash and investments - ending	\$ (100,907)	\$ -	\$ -	\$ (1,294)	\$ (8,226)	\$ 1,121	\$ (684)	\$ (819)	\$ -	\$ (7,187)	\$ (278)

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	Carl Perkins F1	Carl Perkins F2	Carl Perkins Carl Perkins	Carl Perkins F9	Lung Asc Dera	Federal Medicaid	School-To- Work	Title I Title II Pta F0	Title I Title II Pta F1	Tii Pta 2020- 22	Tii-A Bootcamp3
Cash and investments - beginning	\$ (55,299)	\$ -	\$ -	\$ (2,854)	\$ 10,491	\$ 103,254	\$ 2,214	\$ 894	\$ (25,222)	\$ (4,876)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	3,827
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	70,342	28,416	-	-	-	31,769	-	-	132,132	44,093	-
Other receipts	-	31,351	-	-	-	-	-	-	-	-	-
Total receipts	70,342	59,767	-	-	-	31,769	-	-	132,132	44,093	3,827
Disbursements:											
Instruction	26,927	106,871	-	-	-	43,660	-	-	-	6,673	3,827
Support services	-	-	-	-	-	33,348	-	-	67,116	89,615	-
Noninstructional services	-	-	-	-	-	1,691	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	11,735	-	-
Total disbursements	26,927	106,871	-	-	-	78,699	-	-	78,851	96,288	3,827
Excess (deficiency) of receipts over disbursements	43,415	(47,104)	-	-	-	(46,930)	-	-	53,281	(52,195)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	43,415	(47,104)	-	-	-	(46,930)	-	-	53,281	(52,195)	-
Cash and investments - ending	\$ (11,884)	\$ (47,104)	\$ -	\$ (2,854)	\$ 10,491	\$ 56,324	\$ 2,214	\$ 894	\$ 28,059	\$ (57,071)	\$ -

SCHOOL CITY OF EAST CHICAGO
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2022

	Title li Ffy21	Title li Pta F9	Title lii F0	Title lii F1	Title lii F2	Title lii F3	Title lii F9	Arp-Hcy li	Idea Arp 611	Idea Arp 619	Arp Esser lii
Cash and investments - beginning	\$ -	\$ (6,899)	\$ (20,780)	\$ (11,501)	\$ -	\$ -	\$ (2,800)	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	20,780	27,446	8,150	-	-	-	2,207	-	-
Federal sources	-	-	22,003	-	-	-	-	-	-	-	1,914,250
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	42,783	27,446	8,150	-	-	-	2,207	-	1,914,250
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	1,446,197
Support services	-	-	1,984	23,534	8,150	-	-	-	4,648	-	319,060
Noninstructional services	-	-	-	-	-	-	-	-	-	-	5,497
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	233,248
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,984	23,534	8,150	-	-	-	4,648	-	2,004,002
Excess (deficiency) of receipts over disbursements	-	-	40,799	3,912	-	-	-	-	(2,441)	-	(89,752)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	40,799	3,912	-	-	-	-	(2,441)	-	(89,752)
Cash and investments - ending	\$ -	\$ (6,899)	\$ 20,019	\$ (7,589)	\$ -	\$ -	\$ (2,800)	\$ -	\$ (2,441)	\$ -	\$ (89,752)

SCHOOL CITY OF EAST CHICAGO
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 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Caresii (Esser)	Geers	Fs 18003 Educ	Stim Ttl I Pt D	Geer Pd	Withholding	Flex Trust	Totals
Cash and investments - beginning	\$ (1,039,086)	\$ (213,694)	\$ (297,199)	\$ -	\$ -	\$ 102,672	\$ 1,418	\$ 27,118,582
Receipts:								
Local sources	-	-	-	-	-	-	-	17,762,880
Intermediate sources	-	-	-	-	-	-	-	62,003
State sources	-	-	-	-	-	-	-	30,217,444
Federal sources	2,955,745	564,157	999,661	-	157,311	-	-	13,600,094
Other receipts	-	-	-	-	-	7,869,085	-	7,904,014
Total receipts	2,955,745	564,157	999,661	-	157,311	7,869,085	-	69,546,435
Disbursements:								
Instruction	1,570,341	356,519	650,641	-	-	-	-	25,685,727
Support services	147,671	-	219,342	1,764	4,000	-	-	20,915,992
Noninstructional services	145,166	-	65,926	-	-	-	-	2,513,118
Facilities acquisition and construction	280,885	-	-	-	-	-	-	590,123
Debt services	-	-	-	-	-	-	-	2,511,305
Nonprogrammed charges	-	-	-	-	-	7,818,913	-	13,568,232
Total disbursements	2,144,063	356,519	935,909	1,764	4,000	7,818,913	-	65,784,497
Excess (deficiency) of receipts over disbursements	811,682	207,638	63,752	(1,764)	153,311	50,172	-	3,761,938
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	7,896,500
Sale of capital assets	-	-	-	-	-	-	-	213,417
Transfers in	-	-	-	-	-	-	-	6,089,187
Transfers out	-	-	-	-	-	-	-	(6,089,185)
Total other financing sources (uses)	-	-	-	-	-	-	-	8,109,919
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	811,682	207,638	63,752	(1,764)	153,311	50,172	-	11,871,857
Cash and investments - ending	\$ (227,404)	\$ (6,056)	\$ (233,447)	\$ (1,764)	\$ 153,311	\$ 152,844	\$ 1,418	\$ 38,990,439

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	Education	Debt Service	Exempt Debt	Exempt Pens Deb	Operations	Rainy Day Fund	Retirement Bond	Post Ret./Sever	School Disaster Loan	Go Bond/2016	Go Bond 2018
Cash and investments - beginning	\$ 12,171,306	\$ 1,622,583	\$ 412,281	\$ (74,458)	\$ 9,785,484	\$ 2,480,478	\$ 20,257	\$ 1,166,505	\$ 300,000	\$ (27,425)	\$ 1,131
Receipts:											
Local sources	26,045	3,597,921	-	-	7,263,605	305,934	-	87,577	-	-	-
Intermediate sources	-	-	-	-	263	-	-	-	-	-	-
State sources	28,818,658	-	-	-	7,743	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	17,101	-	-	-	41,055	-	-	-	-	-	-
Total receipts	28,861,804	3,597,921	-	-	7,312,666	305,934	-	87,577	-	-	-
Disbursements:											
Instruction	19,000,346	-	-	-	-	-	-	-	-	-	-
Support services	5,748,079	-	-	-	12,387,739	-	-	-	-	-	-
Noninstructional services	234,019	-	-	-	92,262	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	123,775	-	-	-	-	-	-
Debt services	-	3,256,531	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	24,982,444	3,256,531	-	-	12,603,776	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	3,879,360	341,390	-	-	(5,291,110)	305,934	-	87,577	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	781,514	-	-	-	3,038,087	-	-	-	-	54,850	-
Transfers out	(3,000,000)	(243,920)	(488,428)	(32,755)	(112,066)	-	-	-	-	(27,425)	(1,131)
Total other financing sources (uses)	(2,218,486)	(243,920)	(488,428)	(32,755)	2,926,021	-	-	-	-	27,425	(1,131)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,660,874	97,470	(488,428)	(32,755)	(2,365,089)	305,934	-	87,577	-	27,425	(1,131)
Cash and investments - ending	\$ 13,832,180	\$ 1,720,053	\$ (76,147)	\$ (107,213)	\$ 7,420,395	\$ 2,786,412	\$ 20,257	\$ 1,254,082	\$ 300,000	\$ -	\$ -

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 OTHER FINANCING SOURCES (USES), AND CASH AND
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	Go Bond 19	Go Bond 2022	Central Hsbc	School Lunch	Textbook Rental	Self-Insurance	Vision Athena	Rally	Arcelor Mittal	Iun Students/Li	Health Fair
Cash and investments - beginning	\$ (58,346)	\$ 7,896,500	\$ 16,944	\$ 846,802	\$ 1,338,332	\$ 253,965	\$ -	\$ 7,723	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	1,004,308	-	5,826,745	-	3,100	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	196,036	-	-	-	-	-	-
Federal sources	-	-	-	3,018,375	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	4,022,683	196,036	5,826,745	-	3,100	-	-	-
Disbursements:											
Instruction	-	-	-	-	4,438	-	-	-	-	-	-
Support services	-	-	-	22,285	395,121	-	-	-	-	-	-
Noninstructional services	-	-	-	2,767,505	-	-	-	1,783	-	-	-
Facilities acquisition and construction	-	-	-	45,405	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	5,826,745	-	-	-	-	-
Total disbursements	-	-	-	2,835,195	399,559	5,826,745	-	1,783	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	1,187,488	(203,523)	-	-	1,317	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	58,346	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	58,346	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	58,346	-	-	1,187,488	(203,523)	-	-	1,317	-	-	-
Cash and investments - ending	\$ -	\$ 7,896,500	\$ 16,944	\$ 2,034,290	\$ 1,134,809	\$ 253,965	\$ -	\$ 9,040	\$ -	\$ -	\$ -

SCHOOL CITY OF EAST CHICAGO
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	A.B.E. Workone	Tasc	Fec-2016 Mt Ver	Ec Fdtn Pltw	Ec Fdtn Robotic	United Way	C.L.A.S.S. F1	C.L.A.S.S. F2	Scoreboard	No Kid Hungry	Ind Lit/Stem
Cash and investments - beginning	\$ 342	\$ -	\$ 500	\$ (1,941)	\$ 4,786	\$ 30,197	\$ (4,364)	\$ 18	\$ 12,038	\$ 45,244	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	8,000	-	37,787
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	8,000	-	37,787
Disbursements:											
Instruction	-	-	-	-	-	20,493	-	-	445	-	185,859
Support services	-	-	-	-	-	-	-	-	-	-	6,946
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	21,684	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	20,493	-	-	22,129	-	192,805
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(20,493)	-	-	(14,129)	-	(155,018)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(20,493)	-	-	(14,129)	-	(155,018)
Cash and investments - ending	\$ 342	\$ -	\$ 500	\$ (1,941)	\$ 4,786	\$ 9,704	\$ (4,364)	\$ 18	\$ (2,091)	\$ 45,244	\$ (155,018)

SCHOOL CITY OF EAST CHICAGO
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	Truancy Program	Medical Reserve	Worker Comp	Alternative Ed	Geminus Grant	Youth Orchestra	Back Packs	Scholarship	Pre K Programs	Youth Inv Award
Cash and investments - beginning	\$ (1,253)	\$ 184,087	\$ -	\$ 17,234	\$ 8,550	\$ 2,546	\$ 11,245	\$ 75,185	\$ 41,221	\$ 27
Receipts:										
Local sources	-	-	88,669	-	-	-	-	3,293	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	88,669	-	-	-	-	3,293	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	53,117	-	88,669	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	14,346	-	-
Total disbursements	53,117	-	88,669	-	-	-	-	14,346	-	-
Excess (deficiency) of receipts over disbursements	(53,117)	-	-	-	-	-	-	(11,053)	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(53,117)	-	-	-	-	-	-	(11,053)	-	-
Cash and investments - ending	\$ (54,370)	\$ 184,087	\$ -	\$ 17,234	\$ 8,550	\$ 2,546	\$ 11,245	\$ 64,132	\$ 41,221	\$ 27

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	Bp Air	Bp Stem Robotic	Bp Stem 2020	School Improvem	Comm Higher Ed	Nokid Hungry F0	Nokid Hungry F1	Adv Family Part	Donations Gen	St Abe Grant F0	St Abe Grant F1
Cash and investments - beginning	\$ -	\$ 13,146	\$ 15,000	\$ 84	\$ 3,238	\$ 3,500	\$ -	\$ (623)	\$ -	\$ 60	\$ 9,573
Receipts:											
Local sources	250,000	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	23,000	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	250,000	-	-	-	-	-	23,000	-	-	-	-
Disbursements:											
Instruction	-	-	-	82	-	-	-	-	-	-	-
Support services	762	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	762	-	-	82	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	249,238	-	-	(82)	-	-	23,000	-	-	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	249,238	-	-	(82)	-	-	23,000	-	-	-	-
Cash and investments - ending	\$ 249,238	\$ 13,146	\$ 15,000	\$ 2	\$ 3,238	\$ 3,500	\$ 23,000	\$ (623)	\$ -	\$ 60	\$ 9,573

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	St Abe Grant F2	State Abe Grant	St Abe Grant F9	Capacity Bld Gr	Education Coll.	Lilly-C.C.I. Gr	Fec-Cg Art 2015	Ecef-Gosch	Kay Logan Fdtn.	Fec-General Ope	Special Olympic
Cash and investments - beginning	\$ (16,740)	\$ -	\$ (2,007)	\$ 32,598	\$ 572	\$ 112,529	\$ 1	\$ 3,967	\$ 13,111	\$ 5,700	\$ 19,034
Receipts:											
Local sources	-	-	-	-	-	-	-	-	22,500	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	16,740	18,705	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	16,740	18,705	-	-	-	-	-	-	22,500	-	-
Disbursements:											
Instruction	3,589	28,890	-	-	-	-	-	-	13,643	-	-
Support services	-	-	-	-	-	34,213	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,589	28,890	-	-	-	34,213	-	-	13,643	-	-
Excess (deficiency) of receipts over disbursements	13,151	(10,185)	-	-	-	(34,213)	-	-	8,857	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(11,098)	-	-	(5,313)	-	-
Total other financing sources (uses)	-	-	-	-	-	(11,098)	-	-	(5,313)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	13,151	(10,185)	-	-	-	(45,311)	-	-	3,544	-	-
Cash and investments - ending	\$ (3,589)	\$ (10,185)	\$ (2,007)	\$ 32,598	\$ 572	\$ 67,218	\$ 1	\$ 3,967	\$ 16,655	\$ 5,700	\$ 19,034

SCHOOL CITY OF EAST CHICAGO
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 For the Year Ended June 30, 2023

	Foundations	Fndtn Par Univ	Fndtn Athletic	Indiana Next Le	Bld Lrn Grow 1	Bld Lrn Grow 2	Form Assessment	Education Techn	High Ability	State Medicaid	Inmac Reimb
Cash and investments - beginning	\$ (782)	\$ 2,331	\$ -	\$ -	\$ 293,600	\$ 407,986	\$ -	\$ 160,350	\$ (1,016)	\$ 230,361	\$ 201,054
Receipts:											
Local sources	500	-	26,808	-	-	-	-	98,390	-	-	147,575
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	40,590	-	-	14,538	81,217
Federal sources	-	-	-	-	-	-	-	-	-	20,583	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	500	-	26,808	-	-	-	40,590	98,390	-	35,121	228,792
Disbursements:											
Instruction	-	-	-	37	57,824	-	-	-	-	4,236	134,055
Support services	-	500	43,950	-	-	-	40,590	166,844	-	22,821	156,400
Noninstructional services	-	-	-	-	-	-	-	-	-	631	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	500	43,950	37	57,824	-	40,590	166,844	-	27,688	290,455
Excess (deficiency) of receipts over disbursements	500	(500)	(17,142)	(37)	(57,824)	-	-	(68,454)	-	7,433	(61,663)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	500	(500)	(17,142)	(37)	(57,824)	-	-	(68,454)	-	7,433	(61,663)
Cash and investments - ending	\$ (282)	\$ 1,831	\$ (17,142)	\$ (37)	\$ 235,776	\$ 407,986	\$ -	\$ 91,896	\$ (1,016)	\$ 237,794	\$ 139,391

SCHOOL CITY OF EAST CHICAGO
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	Stem 2020-21	Minority Awaren	Eig 2020-21	Eig Lit 20-21	Eig Lit 21-22	Eig Lit 22-23	Dli 2022-23	Nonengl Spk F1	Nonengl Spk F2	Non-English Spe	Nonengl Spk F8
Cash and investments - beginning	\$ (9,694)	\$ 489	\$ (15,253)	\$ 10,625	\$ (3,595)	\$ -	\$ -	\$ -	\$ 88,868	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	11,398	7,434	-	-	206,141	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	11,398	7,434	-	-	206,141	-
Disbursements:											
Instruction	-	-	-	-	7,028	11,397	12,940	-	30,451	134,901	-
Support services	-	-	-	-	-	-	2,986	-	15,949	1,182	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	7,028	11,397	15,926	-	46,400	136,083	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(7,028)	1	(8,492)	-	(46,400)	70,058	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(7,028)	1	(8,492)	-	(46,400)	70,058	-
Cash and investments - ending	\$ (9,694)	\$ 489	\$ (15,253)	\$ 10,625	\$ (10,623)	\$ 1	\$ (8,492)	\$ -	\$ 42,468	\$ 70,058	\$ -

SCHOOL CITY OF EAST CHICAGO
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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	Cte Perf.						In High Ability	Pitw	Digital Learn	Title I	F8	Title I	F9	Title I A	F0
	Grant	T.A.G.	F0	T.A.G.	F1	T.A.G. 20-21									
Cash and investments - beginning	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,212	\$ -	\$ 10,000	\$ (510)	\$ (83,949)	\$ (154,574)			
Receipts:															
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	118,692	35,706	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	118,692	35,706	-	-	-	-	-	-	-	-
Disbursements:															
Instruction	-	-	-	-	-	118,693	34,692	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	118,693	34,692	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(1)	1,014	-	-	-	-	-	-	-	-
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(1)	1,014	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 65	\$ -	\$ -	\$ -	\$ -	(1)	22,226	\$ -	\$ 10,000	\$ (510)	\$ (83,949)	\$ (154,574)			

SCHOOL CITY OF EAST CHICAGO
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 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2023

	Title I A	F1	Title I A	F2	Title I A	F3	Title I Sig Har	Title I Sig Chs	Title I Sig Mck	Title Sig Blk	Ld 2 Yr	Sped Ptb 611 F1	Sped Ptb 611 F2	Sped Ptb 611 F3									
Cash and investments - beginning	\$	(92,730)	\$	(236,461)	\$	-	\$	1,319	\$	(7,976)	\$	(76,637)	\$	(17,571)	\$	-	\$	72,254	\$	(214,179)	\$	-	
Receipts:																							
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	1,908,453	-	1,506,408	-	-	-	-	-	-	-	-	269,759	305,191	529,753	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,908,453	-	1,506,408	-	-	-	-	-	-	-	-	269,759	305,191	529,753	-	-	-	-	-	-	-	-
Disbursements:																							
Instruction	-	584,487	-	858,783	-	-	-	-	-	-	-	-	175,047	266,532	424,634	-	-	-	-	-	-	-	-
Support services	-	768,420	-	853,126	-	-	-	-	-	-	-	-	12,511	106,649	150,561	-	-	-	-	-	-	-	-
Noninstructional services	-	57,928	-	73,608	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,410,835	-	1,785,517	-	-	-	-	-	-	-	-	187,558	373,181	575,195	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	497,618	-	(279,109)	-	-	-	-	-	-	-	-	82,201	(67,990)	(45,442)	-	-	-	-	-	-	-	-
Other financing sources (uses):																							
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	129,980	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(129,980)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	(129,980)	129,980	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	497,618	-	(279,109)	-	-	-	-	-	-	-	-	(47,779)	61,990	(45,442)	-	-	-	-	-	-	-	-
Cash and investments - ending	\$	(92,730)	\$	261,157	\$	(279,109)	\$	1,319	\$	(7,976)	\$	(76,637)	\$	(17,571)	\$	-	\$	24,475	\$	(152,189)	\$	(45,442)	

SCHOOL CITY OF EAST CHICAGO
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 For the Year Ended June 30, 2023

	Pre School F0	Pre School F9	Sppk Pt6 619 F1	Sppk Pt6 619 F2	Sppk Pt6 619 F3	Adult Educ F1	Adult Educ F8	Adult Educ F9	Title Iv A	Title Iv A Fy19	Title Iv A Fy20
Cash and investments - beginning	\$ -	\$ (39)	\$ 1	\$ (7,729)	\$ -	\$ (10,853)	\$ (1,757)	\$ (4,805)	\$ 25,849	\$ (63,303)	\$ 58,786
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	8,195	30,081	12,967	-	-	-	-	-	84,183
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	8,195	30,081	12,967	-	-	-	-	-	84,183
Disbursements:											
Instruction	-	-	7,759	7,770	31,306	-	-	-	-	369	10,691
Support services	-	-	-	-	-	-	-	-	-	-	13,971
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	7,759	7,770	31,306	-	-	-	-	369	24,662
Excess (deficiency) of receipts over disbursements	-	-	436	22,311	(18,339)	-	-	-	-	(369)	59,521
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	7,275	-	-	-	-	-	-
Transfers out	-	-	-	(7,275)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(7,275)	7,275	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	436	15,036	(11,064)	-	-	-	-	(369)	59,521
Cash and investments - ending	\$ -	\$ (39)	\$ 437	\$ 7,307	\$ (11,064)	\$ (10,853)	\$ (1,757)	\$ (4,805)	\$ 25,849	\$ (63,672)	\$ 118,307

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	Title Iv A Fy21	Title Iv A Fy22	Nutrition Grant	Cte Summer F0	Cte Summer F8	Cte Summer F9	Perkins Assess	Perkins Title V	Perkins Asmt 23	Cte Covid 20-21	Carl Perkins F0
Cash and investments - beginning	\$ (100,907)	\$ -	\$ -	\$ (1,294)	\$ (8,226)	\$ 1,121	\$ (684)	\$ (819)	\$ -	\$ (7,187)	\$ (278)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	819	-	-	-
Federal sources	76,277	43,058	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	76,277	43,058	-	-	-	-	-	819	-	-	-
Disbursements:											
Instruction	22,779	-	-	-	-	-	-	-	2,194	-	-
Support services	91,466	58,031	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	114,245	58,031	-	-	-	-	-	-	2,194	-	-
Excess (deficiency) of receipts over disbursements	(37,968)	(14,973)	-	-	-	-	-	819	(2,194)	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(37,968)	(14,973)	-	-	-	-	-	819	(2,194)	-	-
Cash and investments - ending	\$ (138,875)	\$ (14,973)	\$ -	\$ (1,294)	\$ (8,226)	\$ 1,121	\$ (684)	\$ -	\$ (2,194)	\$ (7,187)	\$ (278)

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	Carl Perkins F1	Carl Perkins F2	Carl Perkins	Carl Perkins F9	Lung Asc Dera	Federal Medicaid	School-To- Work	Title Ii Pta F0	Title Ii Pta F1	Tii Pta 2020- 22	Tii-A Bootcamp3
Cash and investments - beginning	\$ (11,884)	\$ (47,104)	\$ -	\$ (2,854)	\$ 10,491	\$ 56,324	\$ 2,214	\$ 894	\$ 28,059	\$ (57,071)	\$ -
Receipts:											
Local sources	-	-	547	-	-	5,427	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	59,312	56,990	-	-	81,316	-	37,497	(11,012)	139,389	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	59,312	57,537	-	-	86,743	-	37,497	(11,012)	139,389	-
Disbursements:											
Instruction	-	30,184	86,296	-	-	49,516	-	-	-	-	-
Support services	-	-	-	-	-	28,129	-	3,299	25,105	78,514	-
Noninstructional services	-	-	-	-	-	3,405	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	332	-	-	-	-	-	-	-	-
Total disbursements	-	30,184	86,628	-	-	81,050	-	3,299	25,105	78,514	-
Excess (deficiency) of receipts over disbursements	-	29,128	(29,091)	-	-	5,693	-	34,198	(36,117)	60,875	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(10,662)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(10,662)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	29,128	(29,091)	-	-	5,693	-	34,198	(36,117)	50,213	-
Cash and investments - ending	\$ (11,884)	\$ (17,976)	\$ (29,091)	\$ (2,854)	\$ 10,491	\$ 62,017	\$ 2,214	\$ 35,092	\$ (8,058)	\$ (6,858)	\$ -

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	Title li Ffy21	Title li Pta F9	Title lii F0	Title lii F1	Title lii F2	Title lii F3	Title lii F9	Arp-Hcy li	Idea Arp 611	Idea Arp 619	Arp Esser lii
Cash and investments - beginning	\$ -	\$ (6,899)	\$ 20,019	\$ (7,589)	\$ -	\$ -	\$ (2,800)	\$ -	\$ (2,441)	\$ -	\$ (89,752)
Receipts:											
Local sources	6,777	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	4,983	4,379	-	-	-	78,006	10,015	-
Federal sources	81,220	-	-	-	-	-	-	2,486	-	-	57,069
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	87,997	-	-	4,983	4,379	-	-	2,486	78,006	10,015	57,069
Disbursements:											
Instruction	32,699	-	-	-	6,466	2,544	-	-	5,539	10,635	78,877
Support services	152,288	-	162	4,164	20,421	-	-	2,486	87,172	-	1,320
Noninstructional services	-	-	-	-	443	-	-	-	-	-	134,610
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	184,987	-	162	4,164	27,330	2,544	-	2,486	92,711	10,635	214,807
Excess (deficiency) of receipts over disbursements	(96,990)	-	(162)	819	(22,951)	(2,544)	-	-	(14,705)	(620)	(157,738)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(96,990)	-	(162)	819	(22,951)	(2,544)	-	-	(14,705)	(620)	(157,738)
Cash and investments - ending	\$ (96,990)	\$ (6,899)	\$ 19,857	\$ (6,770)	\$ (22,951)	\$ (2,544)	\$ (2,800)	\$ -	\$ (17,146)	\$ (620)	\$ (247,490)

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

	Caresii (Esser)	Geers	Fs 18003 Educ	Stim Ttl I Pt D	Geer Pd	Withholding	Flex Trust	Totals
Cash and investments - beginning	\$ (227,404)	\$ (6,056)	\$ (233,447)	\$ (1,764)	\$ 153,311	\$ 152,844	\$ 1,418	\$ 38,990,439
Receipts:								
Local sources	-	-	-	-	-	-	-	18,811,508
Intermediate sources	-	-	-	-	-	-	-	263
State sources	-	-	-	-	-	-	-	29,671,800
Federal sources	1,455,732	6,056	1,190,819	-	127,782	-	-	11,120,939
Other receipts	-	-	-	-	-	7,706,351	-	7,764,507
Total receipts	1,455,732	6,056	1,190,819	-	127,782	7,706,351	-	67,369,017
Disbursements:								
Instruction	1,174,714	-	527,970	-	-	-	-	24,201,830
Support services	653,559	-	306,779	-	-	-	-	22,606,286
Noninstructional services	49,181	-	-	-	-	-	-	3,415,375
Facilities acquisition and construction	1,097,006	-	-	-	-	-	-	1,287,870
Debt services	-	-	-	-	-	-	-	3,256,531
Nonprogrammed charges	-	-	-	-	-	7,657,892	-	13,499,315
Total disbursements	2,974,460	-	834,749	-	-	7,657,892	-	68,267,207
Excess (deficiency) of receipts over disbursements	(1,518,728)	6,056	356,070	-	127,782	48,459	-	(898,190)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	4,070,052
Transfers out	-	-	-	-	-	-	-	(4,070,053)
Total other financing sources (uses)	-	-	-	-	-	-	-	(1)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,518,728)	6,056	356,070	-	127,782	48,459	-	(898,191)
Cash and investments - ending	\$ (1,746,132)	\$ -	\$ 122,623	\$ (1,764)	\$ 281,093	\$ 201,303	\$ 1,418	\$ 38,092,248

SCHOOL CITY OF EAST CHICAGO
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 188,379</u>	<u>\$ 3,265,618</u>

SCHOOL CITY OF EAST CHICAGO
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
East Chicago Multi-School Building Corporation	Refinance Series 2014	\$ 726,000	11/25/2014	7/15/2034
Total of annual lease payments		<u>\$ 726,000</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	General Obligation Bond 2018	\$ 525,000	\$ 525,000
General Obligation Bonds	General Obligation Bond 2019	1,755,000	695,000
General Obligation Bonds	General Obligation Bond 2022	7,550,000	910,000
Notes and Loans Payable	Disaster Loan	<u>848,812</u>	<u>62,874</u>
Total governmental activities		<u>10,678,812</u>	<u>2,192,874</u>
Totals		<u>\$ 10,678,812</u>	<u>\$ 2,192,874</u>

SCHOOL CITY OF EAST CHICAGO
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2023

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

	Ending Balance
Governmental activities:	
Land	\$ 531,253
Buildings	145,581,407
Machinery, equipment, and vehicles	<u>7,683,123</u>
Total governmental activities	<u>153,795,783</u>
Total capital assets	<u><u>\$ 153,795,783</u></u>

OTHER REPORTS

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