

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

FINANCIAL STATEMENT AUDIT REPORT

OF

RANDOLPH EASTERN SCHOOL CORPORATION

RANDOLPH COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/19/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	9-11
Notes to Financial Statement	12-18
Other Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	20-45
Schedule of Payables and Receivables	46
Schedule of Leases and Debt	47
Other Reports.....	48

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Lindsey Burk Kelsey Pechie	07-01-21 to 06-30-23 07-01-23 to 06-30-24
Superintendent of Schools	Aaron Black	07-01-21 to 06-30-24
President of the School Board	Linda Puccini Tim Puccini	01-01-21 to 12-31-22 01-01-23 to 06-30-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE RANDOLPH EASTERN SCHOOL
CORPORATION, RANDOLPH COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Randolph Eastern School Corporation (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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, 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 5, 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 5, 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.

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RANDOLPH EASTERN SCHOOL CORPORATION
 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 Fund	\$ 1,625,844	\$ 6,488,629	\$ 5,460,638	\$ (910,105)	\$ 1,743,730	\$ 6,904,049	\$ 6,453,824	\$ (908,125)	\$ 1,285,830
Debt Service Fund	622,725	839,039	976,064	(67,954)	417,746	1,003,050	981,944	-	438,852
Operations Fund	1,572,329	1,370,186	1,985,739	828,162	1,784,938	1,388,784	2,384,128	608,125	1,397,719
Local Rainy Day Fund	1,455,010	91,321	128,464	150,000	1,567,867	55,133	645,587	300,000	1,277,413
Construction Fund 2020	23,849	-	23,400	-	449	-	-	-	449
School Lunch Fund	62,991	576,718	490,616	-	149,093	604,649	732,603	-	21,139
Textbook Rental Fund	53,932	79,368	91,309	-	41,991	70,460	33,940	-	78,511
Reid Health Grant Fy20 Sel	1,614	-	-	-	1,614	-	1,500	-	114
Reid Health Grant Fy 22 Sel	-	6,410	-	-	6,410	-	6,410	-	-
Reid Health Grant	-	-	-	-	-	5,000	-	-	5,000
Manchester Summer Internships	-	-	-	-	-	5,000	2,153	-	2,847
Education License Plates	338	113	-	-	451	94	-	-	545
No Kid Hungry Grant Backpack	6,855	-	7,375	-	(520)	-	-	-	(520)
Edit Donation - Kiss Program	387	-	297	-	90	-	-	-	90
Community Foundation Grant	15,000	2,500	15,000	-	2,500	5,000	1,852	-	5,648
Econ Dev Donation - Deca Prog	9,740	-	2,174	-	7,566	-	4,401	-	3,165
Randolph Cnty Solid Waste Grant	-	700	-	-	700	910	1,349	-	261
Community Grant	105	-	-	-	105	-	-	-	105
Thrive Connectivity 2021	5,000	-	5,000	-	-	-	-	-	-
United Way Summer Learning 21	2,782	-	1,400	-	1,382	-	-	-	1,382
Alumni Assoc. Teacher Grant	-	13,045	12,671	-	374	15,030	10,533	-	4,871
W L Witters Biol Preserve	2,081	-	-	-	2,081	-	-	-	2,081
B Everett Memorial Nature Prog	45	-	-	-	45	-	-	-	45
John D Wilson Scholarship Fd	-	-	-	-	-	-	-	-	-
Young Family Charitable Fund	20,421	25,216	20,421	-	25,216	-	25,216	-	-
Bill & Mary Lou Fulk Scholar	1,022	250	-	-	1,272	1,000	1,272	-	1,000
Formative Asses Grant Fy 19-20	-	-	-	-	-	11,415	11,415	-	-
Secured Schools Safety Grant	(14,694)	42,846	13,367	-	14,785	46,792	50,526	-	11,051
Stem Acceleration Grant	(102)	-	-	-	(102)	-	-	-	(102)
Stem Acceleration Grant Fy20	11,553	-	10,810	-	743	-	-	-	743
Stem Acceleration 22-23 Cohort 6	-	-	-	-	-	22,600	25,000	-	(2,400)
Digital Learning Cb Grant Fy21	(5,000)	5,000	-	-	-	-	-	-	-
David C Ford 2022 Dlg	-	-	-	-	-	43,000	50,000	-	(7,000)
In-Mac Engineering Grant-2019	1	-	-	-	1	-	-	-	1
State In-Mac Grant	-	2,000	2,000	-	-	2,000	1,242	-	758
Alternative Education 21	(3,471)	-	-	-	(3,471)	6,375	-	-	2,904
Early Intervention Grant 21	-	1,305	1,305	-	-	-	-	-	-
Nesp Grant Fy 19	(2,287)	-	-	-	(2,287)	-	-	-	(2,287)
Nesp Fy 21 Grant	4,835	-	4,868	-	(33)	-	-	-	(33)
Nesp 2021-2022	-	63,171	58,474	-	4,697	-	4,697	-	-
Nesp 2022 - 2023	-	-	-	-	-	63,422	63,422	-	-
Non-English Speaking 2018-19	(4,262)	-	-	-	(4,262)	-	-	-	(4,262)
Career & Tech Performance	1,126	-	-	-	1,126	-	-	-	1,126
2020/2021 Tag Awards	(5,478)	-	-	-	(5,478)	-	-	-	(5,478)

RANDOLPH EASTERN SCHOOL CORPORATION
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 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
G/T High Ability 18-19	(83)	674	-	-	591	-	-	(674)	(83)
Tech Connectivity	-	6,600	1,050	-	5,550	-	6,582	-	(1,032)
Pltw Grants	(1,804)	77,000	30,147	-	45,049	15,000	28,755	-	31,294
Teacher Instruction Mini-Grant	874	-	-	-	874	-	-	-	874
High Ability 21-22	-	24,396	16,583	-	7,813	-	8,487	674	-
High Ability 22-23	-	-	-	-	-	23,120	22,863	-	257
Doe Stem Coach	-	-	-	-	-	42,100	85,855	-	(43,755)
Ecesc Grant Funding	-	-	-	-	-	41,410	21,544	-	19,866
Title I Basic 19-20	(25,946)	-	-	-	(25,946)	-	-	-	(25,946)
Next Gen Sig	-	-	-	-	-	93,255	186,564	-	(93,309)
Title I Fy18	(2,800)	-	-	-	(2,800)	-	-	-	(2,800)
Title I Basic 18-19	14,558	-	-	-	14,558	-	-	-	14,558
Title 1 Fy 20	(30,585)	103,643	80,483	-	(7,425)	-	-	-	(7,425)
Title 1 Fy 2022	-	158,051	179,780	-	(21,729)	90,109	63,394	-	4,986
Title 1 Fy 23	-	-	-	-	-	138,177	169,852	-	(31,675)
Indiana Humanities Grant Fy20	10	-	-	-	10	-	-	-	10
Idea Part B 611 Fy 20	(3,173)	2,494	-	-	(679)	-	-	-	(679)
Part B 611 Spec Ed Fy 22	-	161,208	178,555	-	(17,347)	53,707	36,360	-	-
Gric Part B Fy 23	-	-	-	-	-	155,603	178,877	-	(23,274)
Title Iv Ffy21 Fy22	-	-	5,250	-	(5,250)	18,230	12,980	-	-
Title Iv 22-24	-	-	-	-	-	-	4,500	-	(4,500)
Title Iv-Student Support	(576)	16,617	17,908	-	(1,867)	-	-	-	(1,867)
Title Iv Fy 20	(4,004)	8,659	4,655	-	-	930	930	-	-
Epay Clearing	-	-	-	-	-	1,022,692	1,022,692	-	-
Medicaid Reimbursement-Federal	25,036	-	-	-	25,036	-	-	-	25,036
Title Ii Part A Ffy 2019	(1,460)	1,070	1,070	-	(1,460)	-	-	-	(1,460)
Title Iia Fy 20	(863)	23,941	27,611	-	(4,533)	7,373	2,839	-	1
Title Iia Ffy21	-	-	12,094	-	(12,094)	26,823	14,792	-	(63)
Title 2A 22 - 24	-	-	-	-	-	3,140	11,710	-	(8,570)
Title Ii A Fy17	(466)	-	-	-	(466)	-	-	-	(466)
Title Ii Part A	(400)	-	-	-	(400)	-	-	-	(400)
Rural Low Income Schools Fy 19	-	-	813	-	(813)	1,151	373	-	(35)
Title V Rlis Fy 20	-	4,387	4,987	-	(600)	15,487	14,887	-	-
Rlis 21 - 23	-	-	359	-	(359)	9,182	8,823	-	-
Rural & Low Income School Fy17	(4,572)	-	-	-	(4,572)	-	-	-	(4,572)
Rural & Low Income School Fy18	(859)	-	-	-	(859)	-	-	-	(859)
Title Iii Fy 20-22	(1,685)	10,018	9,210	-	(877)	2,589	1,711	-	1
Title 3 21 - 23	-	-	4,325	-	(4,325)	6,619	4,974	-	(2,680)
Title 3 22-24	-	-	-	-	-	12,848	15,833	-	(2,985)
Title Iii - Engl Prof 17-18	(900)	-	-	-	(900)	-	-	-	(900)
Title Iii - Engl Prof 18-19	(79)	-	-	-	(79)	-	-	-	(79)
Title Iii - English Proficienc	(2,080)	7,611	5,931	-	(400)	7	7	-	(400)
Gala Award Grant Funds	-	-	-	-	-	150,570	160,754	-	(10,184)
3E Grant	-	-	-	-	-	11,999	21,702	-	(9,703)

RANDOLPH EASTERN SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
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 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
Esser Iii Fy 20-24	-	783,336	831,685	-	(48,349)	613,066	623,285	-	(58,568)
Cares Act Esser Ii Fy 21-23	(183,984)	448,932	277,459	(6,931)	(19,442)	233,089	263,891	-	(50,244)
Esser Funds 2 (Es Ii) Grant	-	-	-	-	-	73,000	87,000	-	(14,000)
Cares Act Fy 2020	(6,186)	90,735	91,061	-	(6,512)	8,726	4,045	-	(1,831)
Geer Grant Fy 20	-	-	6,931	6,931	-	-	-	-	-
Textbook/Other	-	44,534	44,534	-	-	47,268	47,298	-	(30)
Prepaid Food	2,605	-	-	-	2,605	(1,536)	-	-	1,069
Federal Tax	-	462,930	462,930	-	-	555,518	555,518	-	-
Social Security-Pre Conversion	-	418,918	418,918	-	-	474,430	474,430	-	-
In State Tax	13,127	160,129	172,935	(679)	(358)	177,776	177,776	-	(358)
In County Tax	8,761	136,299	145,647	-	(587)	170,698	170,698	-	(587)
Health Insurance-Pre Conversion	(21,243)	288,457	302,312	-	(35,098)	325,766	319,526	-	(28,858)
Annuities	-	127,324	127,324	-	-	128,984	128,984	-	-
Oh State Tax	-	9,092	9,771	679	-	11,918	11,918	-	-
City/Village Tax	-	2,996	3,021	-	(25)	2,596	2,596	-	(25)
Greenville School Tax	-	523	523	-	-	550	550	-	-
M V School Tax	-	1,633	1,633	-	-	2,343	2,343	-	-
Life Insurance - Taxable	-	17	17	-	-	90	90	-	-
Child Support	-	6,500	6,500	-	-	6,500	6,500	-	-
Credit Union	-	49,840	49,840	-	-	39,815	39,815	-	-
Term Life	4	447	396	-	55	566	535	-	86
Cancer Insurance-Pre Conversion	(601)	7,760	6,906	-	253	28,328	28,946	-	(365)
Life Insurance	558	9,549	9,128	-	979	35,891	35,914	-	956
Disability Insurance	110	5,870	4,863	-	1,117	10,854	10,873	-	1,098
Section 125 Plan	-	7,471	7,388	-	83	6,347	1,959	-	4,471
Optical Insurance	81	1,570	1,654	-	(3)	1,796	1,755	-	38
Dental Insurance	(221)	8,235	7,119	-	895	7,169	5,578	-	2,486
Ltd Insurance	-	-	-	-	-	31	31	-	-
Ansonia School Tax	-	1,124	1,124	-	-	1,005	1,005	-	-
Fort Recovery School Tax	-	544	544	-	-	732	732	-	-
Hsa American Fidelity	-	-	-	-	-	25,200	25,200	-	-
Accident Insurance	-	-	-	-	-	9,027	9,027	-	-
Group Hospital	-	-	-	-	-	1,365	1,365	-	-
Critical Illness	-	-	-	-	-	311	311	-	-
All Funds Control	-	-	-	-	-	300	300	-	-
Teacher Appreciation Grant	-	31,607	36,785	-	(5,178)	32,204	37,934	-	(10,908)
G/T High Ability 19-20	(81)	-	-	-	(81)	-	-	-	(81)
G/T High Ability 20-21	1,116	-	1,286	-	(170)	-	-	-	(170)
Part B 611 Spec. Ed FY 22	(26,212)	76,804	53,673	-	(3,081)	-	-	-	(3,081)
Totals	\$ 5,210,268	\$ 13,397,362	\$ 12,976,110	\$ 103	\$ 5,631,623	\$ 15,227,607	\$ 16,679,382	\$ -	\$ 4,179,848

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

RANDOLPH EASTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

RANDOLPH EASTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

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

E. Disbursements

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

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

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

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

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

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

RANDOLPH EASTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Other Financing Sources and Uses

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

RANDOLPH EASTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

RANDOLPH EASTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

RANDOLPH EASTERN SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Financial Report

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

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

Contributions

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

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

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

RANDOLPH EASTERN SCHOOL CORPORATION
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds set up as reimbursable grants and the reimbursement for expenditures made by the School Corporation were not received by June 30, 2022, and June 30, 2023. Other funds, are the result of expenditures in excess of available cash funds.

Note 8. Restatements

For the year ended June 30, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the School Corporation. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of June 30, 2021	New Fund	Prior Period Adjustment	Balance as of July 1, 2021
Reid Health Grant FY20 Sel	\$ 1,599		\$ 15	\$ 1,614
Community Foundation Grant 20	16		(16)	-
Secured Schools Safety Grant	(7,328)		(7,366)	(14,694)
G/T High Ability 18-19	3,500		(3,583)	(83)
G/T High Ability 19-20	3,664		(3,745)	(81)
Esser I	3,938		(3,938)	-
		Cares Act FY 2020	(6,186)	(6,186)

Note 9. Holding Corporation

The School Corporation has entered into capital leases with the Randolph Eastern School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the fiscal years 2021-2022 and 2022-2023 totaled \$344,520 and \$245,500, respectively.

Note 10. Subsequent Events

In August of 2023, the School Corporation approved a debt issue through the Randolph Eastern School Building Corporation, in the amount of \$5,545,000, to help finance capital improvements to and the acquisition of equipment for the School Corporation.

OTHER INFORMATION

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

	Education Fund	Debt Service Fund	Operations Fund	Local Rainy Day Fund	Construction Fund 2020	School Lunch Fund	Textbook Rental Fund	Reid Health Grant FY20 Sel	Reid Health Grant FY 22 Sel	Reid Health Grant
Cash and investments - beginning	\$ 1,625,844	\$ 622,725	\$ 1,572,329	\$ 1,455,010	\$ 23,849	\$ 62,991	\$ 53,932	\$ 1,614	\$ -	\$ -
Receipts:										
Local sources	45,254	839,039	1,370,186	91,321	-	8,453	-	-	6,410	-
Intermediate sources	141	-	-	-	-	-	-	-	-	-
State sources	6,436,832	-	-	-	-	6,650	-	-	-	-
Federal sources	6,402	-	-	-	-	561,615	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	79,368	-	-	-
Total receipts	6,488,629	839,039	1,370,186	91,321	-	576,718	79,368	-	6,410	-
Disbursements:										
Instruction	4,140,746	-	-	32,452	-	-	-	-	-	-
Support services	1,213,360	-	1,669,300	35,362	-	-	-	-	-	-
Noninstructional services	106,532	-	-	-	-	490,616	-	-	-	-
Facilities acquisition and construction	-	-	316,439	60,650	23,400	-	-	-	-	-
Debt services	-	976,064	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	91,309	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,460,638	976,064	1,985,739	128,464	23,400	490,616	91,309	-	-	-
Excess (deficiency) of receipts over disbursements	1,027,991	(137,025)	(615,553)	(37,143)	(23,400)	86,102	(11,941)	-	6,410	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	103	-	-	-	-	-	-	-
Transfers in	-	-	878,059	150,000	-	-	-	-	-	-
Transfers out	(910,105)	(67,954)	(50,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	(910,105)	(67,954)	828,162	150,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	117,886	(204,979)	212,609	112,857	(23,400)	86,102	(11,941)	-	6,410	-
Cash and investments - ending	\$ 1,743,730	\$ 417,746	\$ 1,784,938	\$ 1,567,867	\$ 449	\$ 149,093	\$ 41,991	\$ 1,614	\$ 6,410	\$ -

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

	Manchester Summer Internships	Education License Plates	No Kid Hungry Grant Backpack	Edit Donation - Kiss Program	Community Foundation Grant	Econ Dev Donation - Deca Prog	Randolph Cnty Solid Waste Grant	Community Grant	Thrive Connectivity 2021	United Way Summer Learning 21
Cash and investments - beginning	\$ -	\$ 338	\$ 6,855	\$ 387	\$ 15,000	\$ 9,740	\$ -	\$ 105	\$ 5,000	\$ 2,782
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	113	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	2,500	-	700	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	113	-	-	2,500	-	700	-	-	-
Disbursements:										
Instruction	-	-	-	297	-	2,174	-	-	-	1,400
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	7,375	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	15,000	-	-	-	5,000	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	7,375	297	15,000	2,174	-	-	5,000	1,400
Excess (deficiency) of receipts over disbursements	-	113	(7,375)	(297)	(12,500)	(2,174)	700	-	(5,000)	(1,400)
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	-	113	(7,375)	(297)	(12,500)	(2,174)	700	-	(5,000)	(1,400)
Cash and investments - ending	\$ -	\$ 451	\$ (520)	\$ 90	\$ 2,500	\$ 7,566	\$ 700	\$ 105	\$ -	\$ 1,382

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

	Alumni Assoc. Teacher Grant	W L Witters Biol Preserve	B Everett Memorial Nature Prog	John D Wilson Scholarship Fd	Young Family Charitable Fund	Bill & Mary Lou Fulk Scholar	Formative Asses Grant Fy 19-20	Secured Schools Safety Grant	Stem Acceleration Grant	Stem Acceleration Grant Fy20
Cash and investments - beginning	\$ -	\$ 2,081	\$ 45	\$ -	\$ 20,421	\$ 1,022	\$ -	\$ (14,694)	\$ (102)	\$ 11,553
Receipts:										
Local sources	13,045	-	-	-	25,216	250	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	42,846	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	13,045	-	-	-	25,216	250	-	42,846	-	-
Disbursements:										
Instruction	12,671	-	-	-	-	-	-	-	-	2,160
Support services	-	-	-	-	-	-	-	13,367	-	8,650
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	20,421	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	12,671	-	-	-	20,421	-	-	13,367	-	10,810
Excess (deficiency) of receipts over disbursements	374	-	-	-	4,795	250	-	29,479	-	(10,810)
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	374	-	-	-	4,795	250	-	29,479	-	(10,810)
Cash and investments - ending	\$ 374	\$ 2,081	\$ 45	\$ -	\$ 25,216	\$ 1,272	\$ -	\$ 14,785	\$ (102)	\$ 743

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

	Stem Acceleration 22-23 Cohort 6	Digital Learning Cb Grant FY21	David C Ford 2022 Dlg	In-Mac Engineering Grant-2019	State In-Mac Grant	Alternative Education 21	Early Intervention Grant 21	Nesp Grant Fy 19	Nesp Fy 21 Grant	Nesp 2021- 2022
Cash and investments - beginning	\$ -	\$ (5,000)	\$ -	\$ 1	\$ -	\$ (3,471)	\$ -	\$ (2,287)	\$ 4,835	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	5,000	-	-	2,000	-	1,305	-	-	63,171
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	5,000	-	-	2,000	-	1,305	-	-	63,171
Disbursements:										
Instruction	-	-	-	-	2,000	-	-	-	4,868	58,474
Support services	-	-	-	-	-	-	1,305	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	2,000	-	1,305	-	4,868	58,474
Excess (deficiency) of receipts over disbursements	-	5,000	-	-	-	-	-	-	(4,868)	4,697
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	5,000	-	-	-	-	-	-	(4,868)	4,697
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ (3,471)	\$ -	\$ (2,287)	\$ (33)	\$ 4,697

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

	Nesp 2022 - 2023	Non-English Speaking 2018- 19	Career & Tech Performance	2020/2021 Tag Awards	G/T High Ability 18-19	Tech Connectivity	Pltw Grants	Teacher Instruction Mini-Grant	High Ability 21-22	High Ability 22-23
Cash and investments - beginning	\$ -	\$ (4,262)	\$ 1,126	\$ (5,478)	\$ (83)	\$ -	\$ (1,804)	\$ 874	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	674	-	77,000	-	24,396	-
Federal sources	-	-	-	-	-	6,600	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	674	6,600	77,000	-	24,396	-
Disbursements:										
Instruction	-	-	-	-	-	-	27,947	-	16,583	-
Support services	-	-	-	-	-	1,050	2,200	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	1,050	30,147	-	16,583	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	674	5,550	46,853	-	7,813	-
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	-	-	-	-	674	5,550	46,853	-	7,813	-
Cash and investments - ending	\$ -	\$ (4,262)	\$ 1,126	\$ (5,478)	\$ 591	\$ 5,550	\$ 45,049	\$ 874	\$ 7,813	\$ -

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

	Doe Stem Coach	Ecesc Grant Funding	Title I Basic 19-20	Next Gen Sig	Title I Basic 18-19	Title I Basic 18-19	Title 1 Fy 20	Title I Fy 2022	Title 1 Fy 23	Indiana Humanities Grant Fy20
Cash and investments - beginning	\$ -	\$ -	\$ (25,946)	\$ -	\$ (2,800)	\$ 14,558	\$ (30,585)	\$ -	\$ -	\$ 10
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	103,643	158,051	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	103,643	158,051	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	80,483	175,150	-	-
Support services	-	-	-	-	-	-	-	4,630	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	80,483	179,780	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	23,160	(21,729)	-	-
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	-	-	-	-	-	-	23,160	(21,729)	-	-
Cash and investments - ending	\$ -	\$ -	\$ (25,946)	\$ -	\$ (2,800)	\$ 14,558	\$ (7,425)	\$ (21,729)	\$ -	\$ 10

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

	Idea Part B 611 Fy 20	Part B 611 Spec Ed Fy 22	Gric Part B Fy 23	Title Iv Fy21 Fy22	Title Iv 22-24	Title Iv- Student Support	Title Iv Fy 20	Epay Clearing	Medicaid Reimbursement- Federal
Cash and investments - beginning	\$ (3,173)	\$ -	\$ -	\$ -	\$ -	\$ (576)	\$ (4,004)	\$ -	\$ 25,036
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	2,494	161,208	-	-	-	16,617	8,659	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	2,494	161,208	-	-	-	16,617	8,659	-	-
Disbursements:									
Instruction	-	178,555	-	5,250	-	1,036	-	-	-
Support services	-	-	-	-	-	-	4,655	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	16,872	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	178,555	-	5,250	-	17,908	4,655	-	-
Excess (deficiency) of receipts over disbursements	2,494	(17,347)	-	(5,250)	-	(1,291)	4,004	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,494	(17,347)	-	(5,250)	-	(1,291)	4,004	-	-
Cash and investments - ending	\$ (679)	\$ (17,347)	\$ -	\$ (5,250)	\$ -	\$ (1,867)	\$ -	\$ -	\$ 25,036

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

	Title li Part A Ffy 2019	Title lia Fy 20	Title lia Ffy21	Title 2A 22 - 24	Title li A Fy17	Title li Part A Schools Fy 19	Rural Low Income Title V Rlis Fy 20	Rlis 21 - 23	Rural & Low Income School Fy17
Cash and investments - beginning	\$ (1,460)	\$ (863)	\$ -	\$ -	\$ (466)	\$ (400)	\$ -	\$ -	\$ (4,572)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,070	23,941	-	-	-	-	4,387	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,070	23,941	-	-	-	-	4,387	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	1,070	27,611	12,094	-	-	813	4,987	-	-
Noninstructional services	-	-	-	-	-	-	-	359	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,070	27,611	12,094	-	-	813	4,987	359	-
Excess (deficiency) of receipts over disbursements	-	(3,670)	(12,094)	-	-	(813)	(600)	(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	-	(3,670)	(12,094)	-	-	(813)	(600)	(359)	-
Cash and investments - ending	\$ (1,460)	\$ (4,533)	\$ (12,094)	\$ -	\$ (466)	\$ (400)	\$ (813)	\$ (600)	\$ (4,572)

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

	Rural & Low Income School Fy18	Title Iii Fy 20- 22	Title 3 21 - 23	Title 3 22-24	Title Iii - Engl Prof 17-18	Title Iii - Engl Prof 18-19	Title Iii - English Proficienc	Gala Award Grant Funds	3E Grant	Esser Iii Fy 20- 24
Cash and investments - beginning	\$ (859)	\$ (1,685)	\$ -	\$ -	\$ (900)	\$ (79)	\$ (2,080)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	5,931	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	10,018	-	-	-	-	1,680	-	-	783,336
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	10,018	-	-	-	-	7,611	-	-	783,336
Disbursements:										
Instruction	-	1,431	4,325	-	-	-	4,946	-	-	640,231
Support services	-	7,779	-	-	-	-	985	-	-	104,677
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	86,777
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	9,210	4,325	-	-	-	5,931	-	-	831,685
Excess (deficiency) of receipts over disbursements	-	808	(4,325)	-	-	-	1,680	-	-	(48,349)
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	-	808	(4,325)	-	-	-	1,680	-	-	(48,349)
Cash and investments - ending	\$ (859)	\$ (877)	\$ (4,325)	\$ -	\$ (900)	\$ (79)	\$ (400)	\$ -	\$ -	\$ (48,349)

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

	Cares Act Esser li Fy 21- 23	Esser Funds 2 (Es li) Grant	Cares Act Fy 2020	Geer Grant Fy 20	Textbook/Other	Prepaid Food	Federal Tax	Social Security-Pre Conversion	In State Tax	In County Tax
Cash and investments - beginning	\$ (183,984)	\$ -	\$ (6,186)	\$ -	\$ -	\$ 2,605	\$ -	\$ -	\$ 13,127	\$ 8,761
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	448,932	-	90,735	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	44,534	-	462,930	418,918	160,129	136,299
Total receipts	448,932	-	90,735	-	44,534	-	462,930	418,918	160,129	136,299
Disbursements:										
Instruction	73,992	-	71,269	-	-	-	-	-	-	-
Support services	159,598	-	17,328	-	-	-	-	-	-	-
Noninstructional services	-	-	2,464	-	-	-	-	-	-	-
Facilities acquisition and construction	43,869	-	-	6,931	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	44,534	-	462,930	418,918	172,935	145,647
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	277,459	-	91,061	6,931	44,534	-	462,930	418,918	172,935	145,647
Excess (deficiency) of receipts over disbursements	171,473	-	(326)	(6,931)	-	-	-	-	(12,806)	(9,348)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	6,931	-	-	-	-	-	-
Transfers out	(6,931)	-	-	-	-	-	-	-	(679)	-
Total other financing sources (uses)	(6,931)	-	-	6,931	-	-	-	-	(679)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	164,542	-	(326)	-	-	-	-	-	(13,485)	(9,348)
Cash and investments - ending	\$ (19,442)	\$ -	\$ (6,512)	\$ -	\$ -	\$ 2,605	\$ -	\$ -	\$ (358)	\$ (587)

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

	Health Insurance-Pre Conversion	Health Annuities	Health Oh State Tax	City/Village Tax	Greenville School Tax	M V School Tax	Life Insurance - Taxable	Child Support	Credit Union	Term Life
Cash and investments - beginning	\$ (21,243)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	288,457	127,324	9,092	2,996	523	1,633	17	6,500	49,840	447
Total receipts	288,457	127,324	9,092	2,996	523	1,633	17	6,500	49,840	447
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	302,312	127,324	9,771	3,021	523	1,633	17	6,500	49,840	396
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	302,312	127,324	9,771	3,021	523	1,633	17	6,500	49,840	396
Excess (deficiency) of receipts over disbursements	(13,855)	-	(679)	(25)	-	-	-	-	-	51
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	679	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	679	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,855)	-	-	(25)	-	-	-	-	-	51
Cash and investments - ending	\$ (35,098)	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55

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

	Cancer Insurance-Pre Conversion	Life Insurance	Disability Insurance	Section 125 Plan	Optical Insurance	Dental Insurance	Ltd Insurance	Ansonia School Tax	Fort Recovery School Tax	Hsa American Fidelity
Cash and investments - beginning	\$ (601)	\$ 558	\$ 110	\$ -	\$ 81	\$ (221)	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	7,760	9,549	5,870	7,471	1,570	8,235	-	1,124	544	-
Total receipts	7,760	9,549	5,870	7,471	1,570	8,235	-	1,124	544	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	6,906	9,128	4,863	7,388	1,654	7,119	-	1,124	544	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,906	9,128	4,863	7,388	1,654	7,119	-	1,124	544	-
Excess (deficiency) of receipts over disbursements	854	421	1,007	83	(84)	1,116	-	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	854	421	1,007	83	(84)	1,116	-	-	-	-
Cash and investments - ending	\$ 253	\$ 979	\$ 1,117	\$ 83	\$ (3)	\$ 895	\$ -	\$ -	\$ -	\$ -

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

	Accident Insurance	Group Hospital	Critical Illness	All Funds Control	Teacher Appreciation Grant	G/T High Ability 19-20	G/T High Ability 20-21	Part B 611 Spec. Ed FY 22	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (81)	\$ 1,116	\$ (26,212)	\$ 5,210,268
Receipts:									
Local sources	-	-	-	-	-	-	-	-	2,399,174
Intermediate sources	-	-	-	-	-	-	-	-	6,185
State sources	-	-	-	-	31,607	-	-	-	6,691,481
Federal sources	-	-	-	-	-	-	-	76,804	2,469,392
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	1,831,130
Total receipts	-	-	-	-	31,607	-	-	76,804	13,397,362
Disbursements:									
Instruction	-	-	-	-	36,785	-	1,286	53,673	5,630,184
Support services	-	-	-	-	-	-	-	-	3,290,821
Noninstructional services	-	-	-	-	-	-	-	-	607,346
Facilities acquisition and construction	-	-	-	-	-	-	-	-	574,938
Debt services	-	-	-	-	-	-	-	-	976,064
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,896,757
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	36,785	-	1,286	53,673	12,976,110
Excess (deficiency) of receipts over disbursements	-	-	-	-	(5,178)	-	(1,286)	23,131	421,252
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	103
Transfers in	-	-	-	-	-	-	-	-	1,035,669
Transfers out	-	-	-	-	-	-	-	-	(1,035,669)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	103
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(5,178)	-	(1,286)	23,131	421,355
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (5,178)	\$ (81)	\$ (170)	\$ (3,081)	\$ 5,631,623

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

	Education Fund	Debt Service Fund	Operations Fund	Local Rainy Day Fund	Construction Fund 2020	School Lunch Fund	Textbook Rental Fund	Reid Health Grant FY20 Sel	Reid Health Grant FY 22 Sel	Reid Health Grant
Cash and investments - beginning	\$ 1,743,730	\$ 417,746	\$ 1,784,938	\$ 1,567,867	\$ 449	\$ 149,093	\$ 41,991	\$ 1,614	\$ 6,410	\$ -
Receipts:										
Local sources	135,187	1,003,050	1,388,784	55,133	-	117,760	-	-	-	-
Intermediate sources	139	-	-	-	-	-	-	-	-	-
State sources	6,763,346	-	-	-	-	4,219	-	-	-	5,000
Federal sources	5,377	-	-	-	-	482,670	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	70,460	-	-	-
Total receipts	6,904,049	1,003,050	1,388,784	55,133	-	604,649	70,460	-	-	5,000
Disbursements:										
Instruction	4,976,915	-	-	-	-	-	-	1,500	1,410	-
Support services	1,414,487	-	2,061,431	111,973	-	-	-	-	5,000	-
Noninstructional services	62,422	-	-	-	-	732,603	-	-	-	-
Facilities acquisition and construction	-	-	322,697	533,614	-	-	-	-	-	-
Debt services	-	981,944	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	33,940	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,453,824	981,944	2,384,128	645,587	-	732,603	33,940	1,500	6,410	-
Excess (deficiency) of receipts over disbursements	450,225	21,106	(995,344)	(590,454)	-	(127,954)	36,520	(1,500)	(6,410)	5,000
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	71,898	-	880,023	300,000	-	-	-	-	-	-
Transfers out	(980,023)	-	(271,898)	-	-	-	-	-	-	-
Total other financing sources (uses)	(908,125)	-	608,125	300,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(457,900)	21,106	(387,219)	(290,454)	-	(127,954)	36,520	(1,500)	(6,410)	5,000
Cash and investments - ending	\$ 1,285,830	\$ 438,852	\$ 1,397,719	\$ 1,277,413	\$ 449	\$ 21,139	\$ 78,511	\$ 114	\$ -	\$ 5,000

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

	Manchester Summer Internships	Education License Plates	No Kid Hungry Grant Backpack	Edit Donation - Kiss Program	Community Foundation Grant	Econ Dev Donation - Deca Prog	Randolph Cnty Solid Waste Grant	Community Grant	Thrive Connectivity 2021	United Way Summer Learning 21
Cash and investments - beginning	\$ -	\$ 451	\$ (520)	\$ 90	\$ 2,500	\$ 7,566	\$ 700	\$ 105	\$ -	\$ 1,382
Receipts:										
Local sources	5,000	-	-	-	-	-	-	-	-	-
Intermediate sources	-	94	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	5,000	-	910	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	5,000	94	-	-	5,000	-	910	-	-	-
Disbursements:										
Instruction	-	-	-	-	1,852	4,401	1,349	-	-	-
Support services	2,153	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,153	-	-	-	1,852	4,401	1,349	-	-	-
Excess (deficiency) of receipts over disbursements	2,847	94	-	-	3,148	(4,401)	(439)	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,847	94	-	-	3,148	(4,401)	(439)	-	-	-
Cash and investments - ending	\$ 2,847	\$ 545	\$ (520)	\$ 90	\$ 5,648	\$ 3,165	\$ 261	\$ 105	\$ -	\$ 1,382

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

	Alumni Assoc. Teacher Grant	W L Witters Biol Preserve	B Everett Memorial Nature Prog	John D Wilson Scholarship Fd	Young Family Charitable Fund	Bill & Mary Lou Fulk Scholar	Formative Asses Grant Fy 19-20	Secured Schools Safety Grant	Stem Acceleration Grant	Stem Acceleration Grant Fy20
Cash and investments - beginning	\$ 374	\$ 2,081	\$ 45	\$ -	\$ 25,216	\$ 1,272	\$ -	\$ 14,785	\$ (102)	\$ 743
Receipts:										
Local sources	15,030	-	-	-	-	1,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	11,415	46,792	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	15,030	-	-	-	-	1,000	11,415	46,792	-	-
Disbursements:										
Instruction	10,533	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	11,415	50,526	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	25,216	1,272	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,533	-	-	-	25,216	1,272	11,415	50,526	-	-
Excess (deficiency) of receipts over disbursements	4,497	-	-	-	(25,216)	(272)	-	(3,734)	-	-
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	4,497	-	-	-	(25,216)	(272)	-	(3,734)	-	-
Cash and investments - ending	\$ 4,871	\$ 2,081	\$ 45	\$ -	\$ -	\$ 1,000	\$ -	\$ 11,051	\$ (102)	\$ 743

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

	Stem Acceleration 22-23 Cohort 6	Digital Learning Cb Grant Fy21	David C Ford 2022 Dlg	In-Mac Engineering Grant-2019	State In-Mac Grant	Alternative Education 21	Early Intervention Grant 21	Nesp Grant Fy 19	Nesp Fy 21 Grant	Nesp 2021- 2022
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ (3,471)	\$ -	\$ (2,287)	\$ (33)	\$ 4,697
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	22,600	-	43,000	-	2,000	6,375	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	22,600	-	43,000	-	2,000	6,375	-	-	-	-
Disbursements:										
Instruction	3,200	-	-	-	1,242	-	-	-	-	4,697
Support services	11,700	-	50,000	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	10,100	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	25,000	-	50,000	-	1,242	-	-	-	-	4,697
Excess (deficiency) of receipts over disbursements	(2,400)	-	(7,000)	-	758	6,375	-	-	-	(4,697)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,400)	-	(7,000)	-	758	6,375	-	-	-	(4,697)
Cash and investments - ending	\$ (2,400)	\$ -	\$ (7,000)	\$ 1	\$ 758	\$ 2,904	\$ -	\$ (2,287)	\$ (33)	\$ -

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

	Nesp 2022 - 2023	Non-English Speaking 2018- 19	Career & Tech Performance	2020/2021 Tag Awards	G/T High Ability 18-19	Tech Connectivity	Pltw Grants	Teacher Instruction Mini-Grant	High Ability 21-22	High Ability 22-23
Cash and investments - beginning	\$ -	\$ (4,262)	\$ 1,126	\$ (5,478)	\$ 591	\$ 5,550	\$ 45,049	\$ 874	\$ 7,813	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	63,422	-	-	-	-	-	15,000	-	-	23,120
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	63,422	-	-	-	-	-	15,000	-	-	23,120
Disbursements:										
Instruction	63,422	-	-	-	-	-	22,360	-	8,487	20,616
Support services	-	-	-	-	-	6,582	6,395	-	-	2,247
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	63,422	-	-	-	-	6,582	28,755	-	8,487	22,863
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(6,582)	(13,755)	-	(8,487)	257
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	674	-
Transfers out	-	-	-	-	(674)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(674)	-	-	-	674	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(674)	(6,582)	(13,755)	-	(7,813)	257
Cash and investments - ending	\$ -	\$ (4,262)	\$ 1,126	\$ (5,478)	\$ (83)	\$ (1,032)	\$ 31,294	\$ 874	\$ -	\$ 257

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

	Doe Stem Coach	Ecesc Grant Funding	Title I Basic 19-20	Next Gen Sig	Title I Basic 18-19	Title I Basic 18-19	Title 1 Fy 20	Title I Fy 2022	Title 1 Fy 23	Indiana Humanities Grant Fy20
Cash and investments - beginning	\$ -	\$ -	\$ (25,946)	\$ -	\$ (2,800)	\$ 14,558	\$ (7,425)	\$ (21,729)	\$ -	\$ 10
Receipts:										
Local sources	-	41,410	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	42,100	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	93,255	-	-	-	90,109	138,177	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	42,100	41,410	-	93,255	-	-	-	90,109	138,177	-
Disbursements:										
Instruction	-	20,544	-	-	-	-	-	63,394	164,332	-
Support services	85,855	1,000	-	186,564	-	-	-	-	5,520	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	85,855	21,544	-	186,564	-	-	-	63,394	169,852	-
Excess (deficiency) of receipts over disbursements	(43,755)	19,866	-	(93,309)	-	-	-	26,715	(31,675)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	4,000	-	-	-	-	-	-	-	-
Transfers out	-	(4,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(43,755)	19,866	-	(93,309)	-	-	-	26,715	(31,675)	-
Cash and investments - ending	\$ (43,755)	\$ 19,866	\$ (25,946)	\$ (93,309)	\$ (2,800)	\$ 14,558	\$ (7,425)	\$ 4,986	\$ (31,675)	\$ 10

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

	Idea Part B 611 Fy 20	Part B 611 Spec Ed Fy 22	Gric Part B Fy 23	Title Iv Fy21 Fy22	Title Iv 22-24	Title Iv- Student Support	Title Iv Fy 20	Epay Clearing	Medicaid Reimbursement- Federal
Cash and investments - beginning	\$ (679)	\$ (17,347)	\$ -	\$ (5,250)	\$ -	\$ (1,867)	\$ -	\$ -	\$ 25,036
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	53,707	155,603	18,230	-	-	930	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,022,692	-
Total receipts	-	53,707	155,603	18,230	-	-	930	1,022,692	-
Disbursements:									
Instruction	-	36,360	178,877	4,500	4,500	-	-	-	-
Support services	-	-	-	8,480	-	-	930	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	1,022,692	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	36,360	178,877	12,980	4,500	-	930	1,022,692	-
Excess (deficiency) of receipts over disbursements	-	17,347	(23,274)	5,250	(4,500)	-	-	-	-
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	-	17,347	(23,274)	5,250	(4,500)	-	-	-	-
Cash and investments - ending	\$ (679)	\$ -	\$ (23,274)	\$ -	\$ (4,500)	\$ (1,867)	\$ -	\$ -	\$ 25,036

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

	Title li Part A Ffy 2019	Title lia Fy 20	Title lia Ffy21	Title 2A 22 - 24	Title li A Fy17	Title li Part A	Rural Low Income Schools Fy 19	Title V Rlis Fy 20	Rlis 21 - 23	Rural & Low Income School Fy17
Cash and investments - beginning	\$ (1,460)	\$ (4,533)	\$ (12,094)	\$ -	\$ (466)	\$ (400)	\$ (813)	\$ (600)	\$ (359)	\$ (4,572)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	7,373	26,823	3,140	-	-	1,151	15,487	9,182	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	7,373	26,823	3,140	-	-	1,151	15,487	9,182	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	2,839	14,792	11,710	-	-	373	12,713	6,823	-
Noninstructional services	-	-	-	-	-	-	-	2,174	2,000	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,839	14,792	11,710	-	-	373	14,887	8,823	-
Excess (deficiency) of receipts over disbursements	-	4,534	12,031	(8,570)	-	-	778	600	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	-	4,534	12,031	(8,570)	-	-	778	600	359	-
Cash and investments - ending	\$ (1,460)	\$ 1	\$ (63)	\$ (8,570)	\$ (466)	\$ (400)	\$ (35)	\$ -	\$ -	\$ (4,572)

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

	Rural & Low Income School Fy18	Title Iii Fy 20- 22	Title 3 21 - 23	Title 3 22-24	Title Iii - Engl Prof 17-18	Title Iii - Engl Prof 18-19	Title Iii - English Proficienc	Gala Award Grant Funds	3E Grant	Esser Iii Fy 20- 24
Cash and investments - beginning	\$ (859)	\$ (877)	\$ (4,325)	\$ -	\$ (900)	\$ (79)	\$ (400)	\$ -	\$ -	\$ (48,349)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	7	-	-	-
State sources	-	-	-	12,848	-	-	-	-	-	-
Federal sources	-	2,589	6,619	-	-	-	-	150,570	11,999	613,066
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	2,589	6,619	12,848	-	-	7	150,570	11,999	613,066
Disbursements:										
Instruction	-	878	2,639	14,718	-	-	-	-	16,702	407,369
Support services	-	833	2,215	1,115	-	-	7	142,785	5,000	82,712
Noninstructional services	-	-	120	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	17,969	-	133,204
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,711	4,974	15,833	-	-	7	160,754	21,702	623,285
Excess (deficiency) of receipts over disbursements	-	878	1,645	(2,985)	-	-	-	(10,184)	(9,703)	(10,219)
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	-	878	1,645	(2,985)	-	-	-	(10,184)	(9,703)	(10,219)
Cash and investments - ending	\$ (859)	\$ 1	\$ (2,680)	\$ (2,985)	\$ (900)	\$ (79)	\$ (400)	\$ (10,184)	\$ (9,703)	\$ (58,568)

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

	Cares Act						Social			
	Esser li Fy 21-	Esser Funds 2	Cares Act Fy	Geer Grant Fy	Textbook/Other	Prepaid Food	Federal Tax	Security-Pre	In State Tax	In County Tax
	23	(Es li) Grant	2020	20				Conversion		
Cash and investments - beginning	\$ (19,442)	\$ -	\$ (6,512)	\$ -	\$ -	\$ 2,605	\$ -	\$ -	\$ (358)	\$ (587)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	233,089	73,000	8,726	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	47,268	(1,536)	555,518	474,430	177,776	170,698
Total receipts	233,089	73,000	8,726	-	47,268	(1,536)	555,518	474,430	177,776	170,698
Disbursements:										
Instruction	75,352	-	4,045	-	-	-	-	-	-	-
Support services	102,072	87,000	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	86,467	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	47,298	-	555,518	474,430	177,776	170,698
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	263,891	87,000	4,045	-	47,298	-	555,518	474,430	177,776	170,698
Excess (deficiency) of receipts over disbursements	(30,802)	(14,000)	4,681	-	(30)	(1,536)	-	-	-	-
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	(30,802)	(14,000)	4,681	-	(30)	(1,536)	-	-	-	-
Cash and investments - ending	\$ (50,244)	\$ (14,000)	\$ (1,831)	\$ -	\$ (30)	\$ 1,069	\$ -	\$ -	\$ (358)	\$ (587)

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

	Health Insurance-Pre Conversion	Annuities	Oh State Tax	City/Village Tax	Greenville School Tax	M V School Tax	Life Insurance - Taxable	Child Support	Credit Union	Term Life
Cash and investments - beginning	\$ (35,098)	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	325,766	128,984	11,918	2,596	550	2,343	90	6,500	39,815	566
Total receipts	325,766	128,984	11,918	2,596	550	2,343	90	6,500	39,815	566
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	319,526	128,984	11,918	2,596	550	2,343	90	6,500	39,815	535
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	319,526	128,984	11,918	2,596	550	2,343	90	6,500	39,815	535
Excess (deficiency) of receipts over disbursements	6,240	-	-	-	-	-	-	-	-	31
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,240	-	-	-	-	-	-	-	-	31
Cash and investments - ending	\$ (28,858)	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86

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

	Cancer Insurance-Pre Conversion	Life Insurance	Disability Insurance	Section 125 Plan	Optical Insurance	Dental Insurance	Ltd Insurance	Ansonia School Tax	Fort Recovery School Tax	Hsa American Fidelity
Cash and investments - beginning	\$ 253	\$ 979	\$ 1,117	\$ 83	\$ (3)	\$ 895	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	28,328	35,891	10,854	6,347	1,796	7,169	31	1,005	732	25,200
Total receipts	28,328	35,891	10,854	6,347	1,796	7,169	31	1,005	732	25,200
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	28,946	35,914	10,873	1,959	1,755	5,578	31	1,005	732	25,200
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	28,946	35,914	10,873	1,959	1,755	5,578	31	1,005	732	25,200
Excess (deficiency) of receipts over disbursements	(618)	(23)	(19)	4,388	41	1,591	-	-	-	-
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	(618)	(23)	(19)	4,388	41	1,591	-	-	-	-
Cash and investments - ending	\$ (365)	\$ 956	\$ 1,098	\$ 4,471	\$ 38	\$ 2,486	\$ -	\$ -	\$ -	\$ -

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

	Accident Insurance	Group Hospital	Critical Illness	All Funds Control	Teacher Appreciation Grant	G/T High Ability 19-20	G/T High Ability 20-21	Part B 611 Spec. Ed FY 22	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (5,178)	\$ (81)	\$ (170)	\$ (3,081)	\$ 5,631,623
Receipts:									
Local sources	-	-	-	-	-	-	-	-	2,762,354
Intermediate sources	-	-	-	-	-	-	-	-	240
State sources	-	-	-	-	32,204	-	-	-	7,093,441
Federal sources	-	-	-	-	-	-	-	-	2,206,782
Temporary loans	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	9,027	1,365	311	300	-	-	-	-	3,164,790
Total receipts	9,027	1,365	311	300	32,204	-	-	-	15,227,607
Disbursements:									
Instruction	-	-	-	-	37,934	-	-	-	6,154,128
Support services	-	-	-	-	-	-	-	-	4,495,247
Noninstructional services	-	-	-	-	-	-	-	-	799,319
Facilities acquisition and construction	-	-	-	-	-	-	-	-	1,104,051
Debt services	-	-	-	-	-	-	-	-	981,944
Nonprogrammed charges	9,027	1,365	311	300	-	-	-	-	3,144,693
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	9,027	1,365	311	300	37,934	-	-	-	16,679,382
Excess (deficiency) of receipts over disbursements	-	-	-	-	(5,730)	-	-	-	(1,451,775)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	1,256,595
Transfers out	-	-	-	-	-	-	-	-	(1,256,595)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(5,730)	-	-	-	(1,451,775)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (10,908)	\$ (81)	\$ (170)	\$ (3,081)	\$ 4,179,848

RANDOLPH EASTERN SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 473,327</u>	<u>\$ 164,209</u>

RANDOLPH EASTERN SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Randolph Eastern School Building Corporation	Construction Facility Improvement	\$ 88,000	6/30/2021	12/31/2030
Randolph Eastern School Building Corporation	Construction Facility Improvement	217,050	12/27/2022	1/15/2042
Sharp Business Systems	Copier maintenance	7,260	7/1/2020	6/30/2025
Wells Fargo Financial	Copier equipment	<u>14,160</u>	7/1/2020	6/30/2025
Total governmental activities		<u>326,470</u>		
Total of annual lease payments		<u>\$ 326,470</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	Renovation/Improvements - UCJSHS	\$ 770,000	\$ 50,000
Notes and Loans Payable	Common School Loan A0497 - Construction	781,734	250,329
Notes and Loans Payable	Common School Loan A0559 - Construction	<u>1,925,000</u>	<u>290,000</u>
Total governmental activities		<u>3,476,734</u>	<u>590,329</u>
Totals		<u>\$ 3,476,734</u>	<u>\$ 590,329</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/>.