

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

FINANCIAL STATEMENT AUDIT REPORT

OF

EAST WASHINGTON SCHOOL CORPORATION

WASHINGTON COUNTY, INDIANA

July 1, 2020 to June 30, 2022



**FILED**

03/17/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Kendra Floyd Joanna Trueblood	07-01-20 to 07-25-22 07-26-22 to 06-30-23
Superintendent of Schools	Dennis Stockdale Gregory Hopkins (acting) Dennis Stockdale Rebecca Jones	07-01-20 to 07-11-22 07-12-22 to 08-02-22 08-03-22 to 01-01-23 01-02-23 to 06-30-23
President of the School Board	Christina McGinnis Theresa Gottbrath Jeff Clem	07-01-20 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 06-30-23



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

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

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

#### ***Opinion on Regulatory Basis of Accounting***

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

#### ***Basis for Adverse and Unmodified Opinions***

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

***Management's Responsibilities for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

**Required Supplementary Information**

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

**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2023, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 6, 2023

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

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

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://www.doe.in.gov/finance/school-financial-reports>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the School Corporation's Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

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

	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Education	\$ 1,400,124	\$ 10,092,891	\$ 9,291,820	\$ (1,084,151)	\$ 1,117,044	\$ 10,224,382	\$ 9,143,851	\$ (1,244,000)	\$ 953,575
Debt Service	1,302,696	1,777,840	2,502,531	-	578,005	1,836,278	1,792,530	(36,243)	585,510
Operations	246,743	2,239,952	3,190,385	1,084,151	380,461	2,324,229	3,709,768	1,244,000	238,922
Rainy Day	114,880	-	48,700	-	66,180	-	-	-	66,180
Retirement/Severance Bond Fund	(6,636)	-	(6,636)	-	-	-	-	-	-
Lunch	146,791	488,196	607,591	17,086	44,482	700,395	654,863	31,138	121,152
Textbooks	4,108	166,385	143,779	-	26,714	110,840	106,899	36,243	66,898
Self-Insurance Fund	117,441	1,448,104	1,568,261	-	(2,716)	1,698,883	2,378,408	-	(682,241)
Levy Excess	459	-	-	-	459	-	-	-	459
Misc Gift Donations Etc	(110)	730	207	-	413	1,346	1,471	-	288
Preschool Tuition From Parents	-	7,664	-	-	7,664	71,004	49,315	-	29,353
Recycling Program	656	-	-	-	656	1,591	-	-	2,247
Technology Recycling Program	-	-	-	-	-	294	81	-	213
ECE Capacity Grant	(16,403)	52,953	36,550	-	-	-	-	-	-
Mahuron Education Grant	2	-	2	-	-	-	-	-	-
Samtec Cares Winter 2019	6,749	-	6,749	-	-	-	-	-	-
Strong Start Community Grant 2	25,000	-	25,000	-	-	-	-	-	-
Washington Co Subst Abuse	4,810	-	4,810	-	-	-	-	-	-
Duke Energy Smmr Schl Grn	7,402	-	7,402	-	-	-	-	-	-
Dollar Gen Summer Reading	2,000	-	2,000	-	-	-	-	-	-
Come Back Stronger Grant	20,000	-	20,000	-	-	-	-	-	-
Farm Bureau Ag Educ Grant	-	250	250	-	-	-	-	-	-
Project Lead The Way HS 2020	-	4,800	2,400	-	2,400	-	-	-	2,400
Bayer America's Farmer's Grow Grant	-	15,000	15,000	-	-	-	-	-	-
Wash Co Comm Found Grant 2020	-	18,000	18,000	-	-	-	-	-	-
Mahuron Education Grant 2020	-	1,647	1,314	-	333	-	333	-	-
Hoosier Uplands Grant	-	10,000	10,000	-	-	-	-	-	-
Wash Co Subst Abuse Grant 2021	-	6,400	2,655	-	3,745	-	3,745	-	-
Wash Co Comm Found Grant	-	500	500	-	-	-	-	-	-
Come Back Stronger (2)	-	18,000	-	-	18,000	-	18,000	-	-
WCCF Operation Achieve Excellence	-	26,236	22,187	-	4,049	-	4,049	-	-
Mahuron Education Grant 2021	-	-	-	-	-	890	890	-	-
Music Grant Peter R Marsh Foundation	-	-	-	-	-	1,000	1,000	-	-
Wash Co Subst Abuse Grant	-	-	-	-	-	7,260	2,655	-	4,605
Hoosier Uplands Pollination Grant	-	-	-	-	-	20,000	6,374	-	13,626
Wash Co Comm Foundation Grant 2022	-	-	-	-	-	1,075	-	-	1,075
WCCF Grant - McIntyre - Incentive '21	-	-	-	-	-	500	500	-	-
Education License Plates	19	-	-	-	19	-	-	-	19
Alternative Education 2018-19	763	-	-	-	763	-	-	-	763
PAC Fundraiser	650	-	-	-	650	-	-	-	650
Contrib/Donations-Private Source	1,478	3,825	1,486	-	3,817	750	625	-	3,942
PTO Donation	19	-	-	-	19	-	-	-	19

EAST WASHINGTON SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2021 and 2022

	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Miscellaneous Donations	(84)	-	-	-	(84)	-	(84)	-	-
Sonitrol Donation	999	-	-	-	999	-	-	-	999
Donation - Ewes	414	-	-	-	414	-	-	-	414
German American Donation	4,500	5,086	8,208	-	1,378	7,500	3,537	-	5,341
Paths To Quality Award	1,000	-	1,000	-	-	-	-	-	-
Monetary Donation For Saw	-	7,500	7,500	-	-	-	-	-	-
Formative Assessment Grant	-	13,219	-	-	13,219	20,448	23,625	-	10,042
On My Way Pre-K	-	11,016	-	-	11,016	59,167	70,063	-	120
Secured Schools Safety	19,071	27,425	-	-	46,496	27,425	80,572	-	(6,651)
STEM Acceleration Grant	-	-	4,613	-	(4,613)	4,613	-	-	-
Alternative Education 2020-21	-	9,120	-	-	9,120	-	9,120	-	-
Alternative Education 2021	-	-	-	-	-	1,125	1,125	-	-
Early Intervention Grant 2018/19	16	-	16	-	-	-	-	-	-
Early Intervention Grant 2019/20	3,488	-	3,488	-	-	-	-	-	-
Early Intervention Grant 20-21	-	4,024	-	-	4,024	-	4,024	-	-
Early Intervention Grant 21-22	-	-	-	-	-	4,458	4,055	-	403
NESP Grant	-	-	-	-	-	2,060	-	-	2,060
Connectivity Grant 2019	1,913	-	1,913	-	-	-	-	-	-
Connectivity Grant 19-20	7,388	-	2,392	-	4,996	-	4,996	-	-
CTE Performance Grant	2,221	-	-	-	2,221	-	-	-	2,221
Teacher Appreciation Grant	-	-	-	-	-	51,122	51,122	-	-
High Ability	2,952	25,298	22,486	-	5,764	28,294	29,278	-	4,780
State Connectivity Grant	-	6,000	-	-	6,000	6,000	355	-	11,645
Title I 2019/20	(15,762)	68,358	52,596	-	-	-	-	-	-
Title I 2020-21	-	230,199	245,995	-	(15,796)	80,568	64,772	-	-
Title I 2021-22	-	-	-	-	-	251,935	286,545	-	(34,610)
IDEA Special Ed 2019	(30,568)	168,572	142,490	-	(4,486)	16,597	12,111	-	-
IDEA Special Ed 2021	-	-	-	-	-	53,569	67,161	-	(13,592)
Title IV - 2019	-	486	534	-	(48)	48	-	-	-
Title IV - 2020	-	-	-	-	-	3,224	24,926	-	(21,702)
Federal Medicaid Reimbursement	9,529	46,373	12,978	-	42,924	30,617	13,974	-	59,567
Medicaid Claims Reimburse	7,392	36,432	-	-	43,824	49,091	-	-	92,915
21st Century Learning Center 2018/19	(6,506)	-	(6,506)	-	-	-	-	-	-
21st Century Learning Center 2019/20	(8,137)	57,803	49,666	-	-	-	-	-	-
21st Cclc Grant 2020/21	-	98,589	107,257	-	(8,668)	79,106	70,438	-	-
Title II Part A	(93)	41,754	45,212	-	(3,551)	39,986	63,998	-	(27,563)
Homeless Children And Youth Grant	-	-	-	-	-	-	1,294	-	(1,294)
Emergency Connectivity Grant 22	-	-	-	-	-	395,200	395,200	-	-
ESSER III	-	-	58,798	-	(58,798)	412,393	370,088	-	(16,493)
ESSER II	-	-	10,468	-	(10,468)	841,673	935,055	-	(103,850)
Build Learn Grow Grant	-	-	-	-	-	412,779	8,996	-	403,783
Geer Grant 2020	-	116,476	140,124	-	(23,648)	75,724	52,076	-	-
Cares Act Fund ESR 2020	-	222,921	297,141	-	(74,220)	87,052	13,581	-	(749)

EAST WASHINGTON SCHOOL CORPORATION  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER  
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INVESTMENT BALANCES - REGULATORY BASIS  
For the Years Ended June 30, 2021 and 2022

	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Stop School Violence Grant	-	-	-	-	-	-	7,536	-	(7,536)
Cash Change	50	-	-	-	50	-	-	-	50
Prepaid Food	17,661	12,265	903	(17,086)	11,937	29,968	253	(31,138)	10,514
CI - Fed Tax	(682)	641,732	641,732	-	(682)	678,703	678,725	-	(704)
CI - FICA	(1,002)	436,124	436,124	-	(1,002)	482,661	482,647	-	(988)
CI - Ind State Tax	-	249,794	229,069	-	20,725	271,945	272,030	-	20,640
CI - CAGIT	-	140,322	128,679	-	11,643	154,245	154,037	-	11,851
CI - T Ret	-	4,458	4,458	-	-	4,653	4,476	-	177
CI - PERF	-	48,321	48,321	-	-	42,321	41,352	-	969
CI - Med Board Members	(172)	-	-	-	(172)	-	-	-	(172)
Med/Retirees/Cobra	1,213	12,763	9,781	-	4,195	15,953	-	-	20,148
Life/Ltd-Retirees/Summer Staff	12,337	27,043	24,458	-	14,922	23,484	23,317	-	15,089
CI - FICA Nt	-	170,960	170,960	-	-	179,455	179,455	-	-
CI - Valic	(1,260)	281,492	281,892	-	(1,660)	307,919	283,391	-	22,868
CI - Valic 457	55	1,432	1,432	-	55	1,432	1,322	-	165
CI - Ky State Tax	-	-	-	-	-	295	98	-	197
CI - American Fidelity	-	140,082	128,076	-	12,006	148,441	150,380	-	10,067
CI - American Fidelity Sect (125)	3,094	2,525	2,225	-	3,394	4,957	4,915	-	3,436
Dental/Vision Ins -Retiree	9,631	50,096	47,436	-	12,291	46,537	38,285	-	20,543
CI - Garnishee	203	8,777	8,777	-	203	8,247	8,708	-	(258)
Med Staff Premiums - Bc/Bs125	80,724	103,825	102,398	-	82,151	103,222	127,699	-	57,674
CI - Aflac Ins125	7	939	938	-	8	993	938	-	63
Colonial Life Insurance Co	403	4,398	4,398	-	403	4,185	3,934	-	654
Colonial Life Insurance (125)	22	1,029	1,029	-	22	965	868	-	119
Cafeteria Wages	(47,340)	213,032	246,769	-	(81,077)	251,116	236,927	-	(66,888)
Cafeteria - 403/B	1,094	738	400	-	1,432	720	380	-	1,772
Cafeteria - Dental/Vision	1,373	3,072	915	-	3,530	3,124	-	-	6,654
Cafeteria - Perf Match	(4,583)	18,693	22,007	-	(7,897)	19,591	19,436	-	(7,742)
Cafeteria Life/Ltd Insurance	(477)	564	1,141	-	(1,054)	504	926	-	(1,476)
Cafeteria - Soce Sec	(3,096)	12,117	14,124	-	(5,103)	14,073	13,385	-	(4,415)
Cafeteria Medicare	(658)	2,834	3,303	-	(1,127)	3,291	3,130	-	(966)
Cafeteria HSA Reimbursement 2X'S	(1,250)	625	625	-	(1,250)	625	1,250	-	(1,875)
Cafeteria Medical	(131,101)	29,655	818	-	(102,264)	42,361	706	-	(60,609)
Lunch Program State Reimbursement	-	471,378	471,378	-	-	786,466	677,592	-	108,874
Fringe Benefit Clearing Fund	(4,414)	11,811	11,311	-	(3,914)	10,954	10,954	-	(3,914)
Totals	\$ 3,311,206	\$ 20,678,920	\$ 21,777,189	\$ -	\$ 2,212,937	\$ 23,685,897	\$ 23,966,412	\$ -	\$ 1,932,422

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

EAST WASHINGTON SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

EAST WASHINGTON SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

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

**E. Disbursements**

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

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

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

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

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

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

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

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

EAST WASHINGTON SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Other Financing Sources and Uses*

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

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

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

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

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

EAST WASHINGTON SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

EAST WASHINGTON SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan Descriptions*

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

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

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

EAST WASHINGTON SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*Contributions*

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

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

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

*C. Additional Pension Plan*

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

EAST WASHINGTON SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. *Negative Receipts and Disbursements***

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

**Note 8. *Cash Balance Deficits***

The financial statement contains some funds with deficits in cash. This is a result of some reimbursable grant funds having not received reimbursements by June 30. This is also a result of other funds having more expenditures than receipts during a year.

**Note 9. *Holding Corporation***

The School Corporation has entered into a capital lease with the East Washington Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2020-2021 and 2021-2022 totaled \$2,358,000 and \$1,632,000, respectively.

**Note 10. *Subsequent Events - Bond Issue***

On December 23, 2022, the East Washington School Corporation sold General Obligation bonds in the amount of \$975,000 for the purpose of financing, improving, renovating, and equipping the buildings within the School Corporation. The School Corporation will repay the debt with semi-annual payments beginning on July 15, 2023. The bond's maturity date is January 15, 2030.

**Note 11. *Other Postemployment Benefits***

The School Corporation provides to eligible retirees and their spouses medical and life insurance benefits. 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 12. *Combined Funds***

Funds related to payroll withholdings were reported individually in the current financial statement but were combined into one fund for the prior financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Education	Debt Service	Operations	Rainy Day	Retirement/ Severance Bond Fund	Lunch	Textbooks	Self-Insurance Fund	Levy Excess
Cash and investments - beginning	\$ 1,400,124	\$ 1,302,696	\$ 246,743	\$ 114,880	\$ (6,636)	\$ 146,791	\$ 4,108	\$ 117,441	\$ 459
Receipts:									
Local sources	144,154	1,777,840	2,239,952	-	-	16,795	-	1,448,104	-
Intermediate sources	225	-	-	-	-	-	-	-	-
State sources	9,948,512	-	-	-	-	5,751	166,385	-	-
Federal sources	-	-	-	-	-	465,650	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,092,891	1,777,840	2,239,952	-	-	488,196	166,385	1,448,104	-
Disbursements:									
Instruction	6,774,224	-	-	-	(8,771)	-	-	-	-
Support services	2,321,850	19,697	3,022,007	-	2,135	-	143,779	-	-
Noninstructional services	195,746	-	9,523	-	-	607,591	-	-	-
Facilities acquisition and construction	-	-	158,855	48,700	-	-	-	-	-
Debt services	-	2,482,834	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	1,568,261	-
Total disbursements	9,291,820	2,502,531	3,190,385	48,700	(6,636)	607,591	143,779	1,568,261	-
Excess (deficiency) of receipts over (under) disbursements	801,071	(724,691)	(950,433)	(48,700)	6,636	(119,395)	22,606	(120,157)	-
Other financing sources (uses):									
Transfers in	-	-	1,084,151	-	-	17,086	-	-	-
Transfers out	(1,084,151)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,084,151)	-	1,084,151	-	-	17,086	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(283,080)	(724,691)	133,718	(48,700)	6,636	(102,309)	22,606	(120,157)	-
Cash and investments - ending	\$ 1,117,044	\$ 578,005	\$ 380,461	\$ 66,180	\$ -	\$ 44,482	\$ 26,714	\$ (2,716)	\$ 459

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

	Misc Gift Donations Etc	Preschool Tuition From Parents	Recycling Program	Technology Recycling Program	ECE Capacity Grant	Mahuron Education Grant	Samtec Cares Winter 2019	Strong Start Community Grant 2	Washington Co Subst Abuse
Cash and investments - beginning	\$ (110)	\$ -	\$ 656	\$ -	\$ (16,403)	\$ 2	\$ 6,749	\$ 25,000	\$ 4,810
Receipts:									
Local sources	730	7,664	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	52,953	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	730	7,664	-	-	52,953	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	36,188	2	6,749	25,000	-
Support services	-	-	-	-	-	-	-	-	4,810
Noninstructional services	207	-	-	-	362	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	207	-	-	-	36,550	2	6,749	25,000	4,810
Excess (deficiency) of receipts over (under) disbursements	523	7,664	-	-	16,403	(2)	(6,749)	(25,000)	(4,810)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	523	7,664	-	-	16,403	(2)	(6,749)	(25,000)	(4,810)
Cash and investments - ending	\$ 413	\$ 7,664	\$ 656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Duke Energy Smmr Schl Grn	Dollar Gen Summer Reading	Come Back Stronger Grant	Farm Bureau Ag Educ Grant	Project Lead The Way HS 2020	Bayer America's Farmer's Grow Grant	Wash Co Comm Found Grant 2020	Mahuron Education Grant 2020	Hoosier Uplands Grant
Cash and investments - beginning	\$ 7,402	\$ 2,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	250	4,800	15,000	18,000	1,647	10,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	250	4,800	15,000	18,000	1,647	10,000
Disbursements:									
Instruction	7,402	2,000	20,000	250	2,400	15,000	-	1,314	-
Support services	-	-	-	-	-	-	18,000	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	10,000
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	7,402	2,000	20,000	250	2,400	15,000	18,000	1,314	10,000
Excess (deficiency) of receipts over (under) disbursements	(7,402)	(2,000)	(20,000)	-	2,400	-	-	333	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(7,402)	(2,000)	(20,000)	-	2,400	-	-	333	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -	\$ 333	\$ -

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

	Wash Co Subst Abuse Grant 2021	Wash Co Comm Found Grant	Come Back Stronger (2)	WCCF Operation Achieve Excellence	Mahuron Education Grant 2021	Music Grant Peter R Marsh Foundation	Wash Co Subst Abuse Grant	Hoosier Uplands Pollination Grant	Wash Co Comm Foundation Grant 2022
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	6,400	500	18,000	26,236	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	6,400	500	18,000	26,236	-	-	-	-	-
Disbursements:									
Instruction	2,655	500	-	3,500	-	-	-	-	-
Support services	-	-	-	18,687	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	2,655	500	-	22,187	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	3,745	-	18,000	4,049	-	-	-	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	3,745	-	18,000	4,049	-	-	-	-	-
Cash and investments - ending	\$ 3,745	\$ -	\$ 18,000	\$ 4,049	\$ -	\$ -	\$ -	\$ -	\$ -

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2021

	WCCF Grant - McIntyre - Incentive '21	Education License Plates	Alternative Education 2018- 19	PAC Fundraiser	Contrib/Donations- Private Source	PTO Donation	Miscellaneous Donations	Sonitrol Donation	Donation - Ewes
Cash and investments - beginning	\$ -	\$ 19	\$ 763	\$ 650	\$ 1,478	\$ 19	\$ (84)	\$ 999	\$ 414
Receipts:									
Local sources	-	-	-	-	3,825	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	3,825	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	1,486	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,486	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	2,339	-	-	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	2,339	-	-	-	-
Cash and investments - ending	\$ -	\$ 19	\$ 763	\$ 650	\$ 3,817	\$ 19	\$ (84)	\$ 999	\$ 414

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2021

	German American Donation	Paths To Quality Award	Monetary Donation For Saw	Formative Assessment Grant	On My Way Pre-K	Secured Schools Safety	STEM Acceleration Grant	Alternative Education 2020-21	Alternative Education 2021
Cash and investments - beginning	\$ 4,500	\$ 1,000	\$ -	\$ -	\$ -	\$ 19,071	\$ -	\$ -	\$ -
Receipts:									
Local sources	5,086	-	7,500	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	13,219	11,016	27,425	-	9,120	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	5,086	-	7,500	13,219	11,016	27,425	-	9,120	-
Disbursements:									
Instruction	8,208	1,000	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	4,613	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	7,500	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	8,208	1,000	7,500	-	-	-	4,613	-	-
Excess (deficiency) of receipts over (under) disbursements	(3,122)	(1,000)	-	13,219	11,016	27,425	(4,613)	9,120	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(3,122)	(1,000)	-	13,219	11,016	27,425	(4,613)	9,120	-
Cash and investments - ending	\$ 1,378	\$ -	\$ -	\$ 13,219	\$ 11,016	\$ 46,496	\$ (4,613)	\$ 9,120	\$ -

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

	Early Intervention Grant 2018/19	Early Intervention Grant 2019/20	Early Intervention Grant 20-21	Early Intervention Grant 21-22	NESP Grant	Connectivity Grant 2019	Connectivity Grant 19-20	CTE Performance Grant	Teacher Appreciation Grant
Cash and investments - beginning	\$ 16	\$ 3,488	\$ -	\$ -	\$ -	\$ 1,913	\$ 7,388	\$ 2,221	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	4,024	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	4,024	-	-	-	-	-	-
Disbursements:									
Instruction	16	3,488	-	-	-	-	-	-	-
Support services	-	-	-	-	-	1,913	2,392	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	16	3,488	-	-	-	1,913	2,392	-	-
Excess (deficiency) of receipts over (under) disbursements	(16)	(3,488)	4,024	-	-	(1,913)	(2,392)	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(16)	(3,488)	4,024	-	-	(1,913)	(2,392)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 4,024	\$ -	\$ -	\$ -	\$ 4,996	\$ 2,221	\$ -

EAST WASHINGTON SCHOOL CORPORATION  
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	High Ability	State Connectivity Grant	Title I 2019/20	Title I 2020-21	Title I 2021-22	IDEA Special Ed 2019	IDEA Special Ed 2021	Title IV - 2019	Title IV - 2020
Cash and investments - beginning	\$ 2,952	\$ -	\$ (15,762)	\$ -	\$ -	\$ (30,568)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	25,298	6,000	-	-	-	-	-	-	-
Federal sources	-	-	68,358	230,199	-	168,572	-	486	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	25,298	6,000	68,358	230,199	-	168,572	-	486	-
Disbursements:									
Instruction	22,486	-	48,831	235,751	-	142,490	-	-	-
Support services	-	-	3,603	10,188	-	-	-	534	-
Noninstructional services	-	-	162	56	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	22,486	-	52,596	245,995	-	142,490	-	534	-
Excess (deficiency) of receipts over (under) disbursements	2,812	6,000	15,762	(15,796)	-	26,082	-	(48)	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	2,812	6,000	15,762	(15,796)	-	26,082	-	(48)	-
Cash and investments - ending	\$ 5,764	\$ 6,000	\$ -	\$ (15,796)	\$ -	\$ (4,486)	\$ -	\$ (48)	\$ -

EAST WASHINGTON SCHOOL CORPORATION  
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	Federal Medicaid Reimbursement	Medicaid Claims Reimburse	21st Century Learning Center 2018/19	21st Century Learning Center 2019/20	21st Cclc Grant 2020/21	Title II Part A	Homeless Children And Youth Grant	Emergency Connectivity Grant 22	ESSER III
Cash and investments - beginning	\$ 9,529	\$ 7,392	\$ (6,506)	\$ (8,137)	\$ -	\$ (93)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	46,373	36,432	-	57,803	98,589	41,754	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	46,373	36,432	-	57,803	98,589	41,754	-	-	-
Disbursements:									
Instruction	3,075	-	-	-	-	-	-	-	54,160
Support services	9,903	-	(6,506)	49,666	107,257	45,212	-	-	4,638
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	12,978	-	(6,506)	49,666	107,257	45,212	-	-	58,798
Excess (deficiency) of receipts over (under) disbursements	33,395	36,432	6,506	8,137	(8,668)	(3,458)	-	-	(58,798)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	33,395	36,432	6,506	8,137	(8,668)	(3,458)	-	-	(58,798)
Cash and investments - ending	\$ 42,924	\$ 43,824	\$ -	\$ -	\$ (8,668)	\$ (3,551)	\$ -	\$ -	\$ (58,798)

EAST WASHINGTON SCHOOL CORPORATION  
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	ESSER II	Build Learn Grow Grant	Geer Grant 2020	Cares Act Fund ESR 2020	Stop School Violence Grant	Cash Change	Prepaid Food	CI - Fed Tax	CI - FICA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 17,661	\$ (682)	\$ (1,002)
Receipts:									
Local sources	-	-	-	-	-	-	12,265	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	116,476	222,921	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	641,732	436,124
Total receipts	-	-	116,476	222,921	-	-	12,265	641,732	436,124
Disbursements:									
Instruction	-	-	-	161,651	-	-	-	-	-
Support services	10,468	-	140,124	105,491	-	-	903	-	-
Noninstructional services	-	-	-	19,999	-	-	-	-	-
Facilities acquisition and construction	-	-	-	10,000	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	641,732	436,124
Total disbursements	10,468	-	140,124	297,141	-	-	903	641,732	436,124
Excess (deficiency) of receipts over (under) disbursements	(10,468)	-	(23,648)	(74,220)	-	-	11,362	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(17,086)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(17,086)	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(10,468)	-	(23,648)	(74,220)	-	-	(5,724)	-	-
Cash and investments - ending	\$ (10,468)	\$ -	\$ (23,648)	\$ (74,220)	\$ -	\$ 50	\$ 11,937	\$ (682)	\$ (1,002)

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	CI - Ind State Tax	CI - CAGIT	CI - T Ret	CI - PERF	CI - Med Board Members	Med/Retirees/ Cobra	Life/Ltd- Retirees/Summer Staff	CI - FICA Nt	CI - Valic
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (172)	\$ 1,213	\$ 12,337	\$ -	\$ (1,260)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	249,794	140,322	4,458	48,321	-	12,763	27,043	170,960	281,492
Total receipts	249,794	140,322	4,458	48,321	-	12,763	27,043	170,960	281,492
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	229,069	128,679	4,458	48,321	-	9,781	24,458	170,960	281,892
Total disbursements	229,069	128,679	4,458	48,321	-	9,781	24,458	170,960	281,892
Excess (deficiency) of receipts over (under) disbursements	20,725	11,643	-	-	-	2,982	2,585	-	(400)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	20,725	11,643	-	-	-	2,982	2,585	-	(400)
Cash and investments - ending	\$ 20,725	\$ 11,643	\$ -	\$ -	\$ (172)	\$ 4,195	\$ 14,922	\$ -	\$ (1,660)

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	CI - Valic 457	CI - Ky State Tax	CI - American Fidelity	CI - American Fidelity Sect (125)	Dental/Vision Ins -Retiree	CI - Garnishee	Med Staff Premiums - Bc/Bs125	CI - Aflac Ins125
Cash and investments - beginning	\$ 55	\$ -	\$ -	\$ 3,094	\$ 9,631	\$ 203	\$ 80,724	\$ 7
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	1,432	-	140,082	2,525	50,096	8,777	103,825	939
Total receipts	1,432	-	140,082	2,525	50,096	8,777	103,825	939
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,432	-	128,076	2,225	47,436	8,777	102,398	938
Total disbursements	1,432	-	128,076	2,225	47,436	8,777	102,398	938
Excess (deficiency) of receipts over (under) disbursements	-	-	12,006	300	2,660	-	1,427	1
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	12,006	300	2,660	-	1,427	1
Cash and investments - ending	\$ 55	\$ -	\$ 12,006	\$ 3,394	\$ 12,291	\$ 203	\$ 82,151	\$ 8

EAST WASHINGTON SCHOOL CORPORATION  
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	Colonial Life Insurance Co	Colonial Life Insurance (125)	Cafeteria Wages	Cafeteria - 403/B	Cafeteria - Dental/Vision	Cafeteria - Perf Match	Cafeteria Life/Ltd Insurance
Cash and investments - beginning	\$ 403	\$ 22	\$ (47,340)	\$ 1,094	\$ 1,373	\$ (4,583)	\$ (477)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	4,398	1,029	213,032	738	3,072	18,693	564
Total receipts	4,398	1,029	213,032	738	3,072	18,693	564
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	4,398	1,029	246,769	400	915	22,007	1,141
Total disbursements	4,398	1,029	246,769	400	915	22,007	1,141
Excess (deficiency) of receipts over (under) disbursements	-	-	(33,737)	338	2,157	(3,314)	(577)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(33,737)	338	2,157	(3,314)	(577)
Cash and investments - ending	\$ 403	\$ 22	\$ (81,077)	\$ 1,432	\$ 3,530	\$ (7,897)	\$ (1,054)

EAST WASHINGTON SCHOOL CORPORATION  
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	Cafeteria - Soce Sec	Cafeteria Medicare	Cafeteria HSA Reimbursement 2X'S	Cafeteria Medical	Lunch Program State Reimbursement	Fringe Benefit Clearing Fund	Totals
Cash and investments - beginning	\$ (3,096)	\$ (658)	\$ (1,250)	\$ (131,101)	\$ -	\$ (4,414)	\$ 3,311,206
Receipts:							
Local sources	-	-	-	-	-	-	5,764,748
Intermediate sources	-	-	-	-	-	-	225
State sources	-	-	-	-	-	-	10,216,750
Federal sources	-	-	-	-	-	-	1,606,566
Other receipts	12,117	2,834	625	29,655	471,378	11,811	3,090,631
Total receipts	12,117	2,834	625	29,655	471,378	11,811	20,678,920
Disbursements:							
Instruction	-	-	-	-	-	-	7,569,569
Support services	-	-	-	-	-	-	6,042,850
Noninstructional services	-	-	-	-	-	-	833,646
Facilities acquisition and construction	-	-	-	-	-	-	235,055
Debt services	-	-	-	-	-	-	2,482,834
Nonprogrammed charges	14,124	3,303	625	818	471,378	11,311	4,613,235
Total disbursements	14,124	3,303	625	818	471,378	11,311	21,777,189
Excess (deficiency) of receipts over (under) disbursements	(2,007)	(469)	-	28,837	-	500	(1,098,269)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,101,237
Transfers out	-	-	-	-	-	-	(1,101,237)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(2,007)	(469)	-	28,837	-	500	(1,098,269)
Cash and investments - ending	\$ (5,103)	\$ (1,127)	\$ (1,250)	\$ (102,264)	\$ -	\$ (3,914)	\$ 2,212,937

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	Education	Debt Service	Operations	Rainy Day	Retirement/ Severance Bond Fund	Lunch	Textbooks	Self-Insurance Fund	Levy Excess
Cash and investments - beginning	\$ 1,117,044	\$ 578,005	\$ 380,461	\$ 66,180	\$ -	\$ 44,482	\$ 26,714	\$ (2,716)	\$ 459
Receipts:									
Local sources	128,146	1,836,278	2,324,229	-	-	13,513	-	1,698,883	-
Intermediate sources	199	-	-	-	-	-	-	-	-
State sources	10,096,037	-	-	-	-	5,769	110,840	-	-
Federal sources	-	-	-	-	-	681,113	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,224,382	1,836,278	2,324,229	-	-	700,395	110,840	1,698,883	-
Disbursements:									
Instruction	6,891,292	-	-	-	-	-	-	-	-
Support services	2,126,407	(1)	3,336,377	-	-	3,458	106,899	-	-
Noninstructional services	126,152	-	1,716	-	-	651,405	-	-	-
Facilities acquisition and construction	-	-	371,675	-	-	-	-	-	-
Debt services	-	1,792,531	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	2,378,408	-
Total disbursements	9,143,851	1,792,530	3,709,768	-	-	654,863	106,899	2,378,408	-
Excess (deficiency) of receipts over (under) disbursements	1,080,531	43,748	(1,385,539)	-	-	45,532	3,941	(679,525)	-
Other financing sources (uses):									
Transfers in	-	-	1,244,000	-	-	31,236	36,243	-	-
Transfers out	(1,244,000)	(36,243)	-	-	-	(98)	-	-	-
Total other financing sources (uses)	(1,244,000)	(36,243)	1,244,000	-	-	31,138	36,243	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(163,469)	7,505	(141,539)	-	-	76,670	40,184	(679,525)	-
Cash and investments - ending	\$ 953,575	\$ 585,510	\$ 238,922	\$ 66,180	\$ -	\$ 121,152	\$ 66,898	\$ (682,241)	\$ 459

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	Misc Gift Donations Etc	Preschool Tuition From Parents	Recycling Program	Technology Recycling Program	ECE Capacity Grant	Mahuron Education Grant	Samtec Cares Winter 2019	Strong Start Community Grant 2	Washington Co Subst Abuse
Cash and investments - beginning	\$ 413	\$ 7,664	\$ 656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	1,346	71,004	1,591	294	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	1,346	71,004	1,591	294	-	-	-	-	-
Disbursements:									
Instruction	-	49,315	-	-	-	-	-	-	-
Support services	-	-	-	81	-	-	-	-	-
Noninstructional services	1,471	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	1,471	49,315	-	81	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(125)	21,689	1,591	213	-	-	-	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(125)	21,689	1,591	213	-	-	-	-	-
Cash and investments - ending	\$ 288	\$ 29,353	\$ 2,247	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -

EAST WASHINGTON SCHOOL CORPORATION  
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	Duke Energy Smmr Schl Grn	Dollar Gen Summer Reading	Come Back Stronger Grant	Farm Bureau Ag Educ Grant	Project Lead The Way HS 2020	Bayer America's Farmer's Grow Grant	Wash Co Comm Found Grant 2020	Mahuron Education Grant 2020	Hoosier Uplands Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -	\$ 333	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	333	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	333	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-	(333)	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	-	-	-	(333)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ -	\$ -	\$ -

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2022

	Wash Co Subst Abuse Grant 2021	Wash Co Comm Found Grant	Come Back Stronger (2)	WCCF Operation Achieve Excellence	Mahuron Education Grant 2021	Music Grant Peter R Marsh Foundation	Wash Co Subst Abuse Grant	Hoosier Uplands Pollination Grant	Wash Co Comm Foundation Grant 2022
Cash and investments - beginning	\$ 3,745	\$ -	\$ 18,000	\$ 4,049	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	890	1,000	7,260	20,000	1,075
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	890	1,000	7,260	20,000	1,075
Disbursements:									
Instruction	1,257	-	18,000	9,382	890	1,000	2,110	-	-
Support services	2,488	-	-	(5,333)	-	-	545	6,374	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,745	-	18,000	4,049	890	1,000	2,655	6,374	-
Excess (deficiency) of receipts over (under) disbursements	(3,745)	-	(18,000)	(4,049)	-	-	4,605	13,626	1,075
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(3,745)	-	(18,000)	(4,049)	-	-	4,605	13,626	1,075
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,605	\$ 13,626	\$ 1,075

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2022

	WCCF Grant - McIntyre - Incentive '21	Education License Plates	Alternative Education 2018-19	PAC Fundraiser	Contrib/Donations- Private Source	PTO Donation	Miscellaneous Donations	Sonitrol Donation	Donation - Ewes
Cash and investments - beginning	\$ -	\$ 19	\$ 763	\$ 650	\$ 3,817	\$ 19	\$ (84)	\$ 999	\$ 414
Receipts:									
Local sources	500	-	-	-	750	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	500	-	-	-	750	-	-	-	-
Disbursements:									
Instruction	500	-	-	-	-	-	-	-	-
Support services	-	-	-	-	625	-	(84)	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	500	-	-	-	625	-	(84)	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	125	-	84	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	-	125	-	84	-	-
Cash and investments - ending	\$ -	\$ 19	\$ 763	\$ 650	\$ 3,942	\$ 19	\$ -	\$ 999	\$ 414

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

	German American Donation	Paths To Quality Award	Monetary Donation For Saw	Formative Assessment Grant	On My Way Pre-K	Secured Schools Safety	STEM Acceleration Grant	Alternative Education 2020-21	Alternative Education 2021
Cash and investments - beginning	\$ 1,378	\$ -	\$ -	\$ 13,219	\$ 11,016	\$ 46,496	\$ (4,613)	\$ 9,120	\$ -
Receipts:									
Local sources	7,500	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	20,448	59,167	27,425	4,613	-	1,125
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	7,500	-	-	20,448	59,167	27,425	4,613	-	1,125
Disbursements:									
Instruction	3,495	-	-	-	70,063	-	-	9,120	1,125
Support services	42	-	-	23,625	-	80,572	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	3,537	-	-	23,625	70,063	80,572	-	9,120	1,125
Excess (deficiency) of receipts over (under) disbursements	3,963	-	-	(3,177)	(10,896)	(53,147)	4,613	(9,120)	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	3,963	-	-	(3,177)	(10,896)	(53,147)	4,613	(9,120)	-
Cash and investments - ending	\$ 5,341	\$ -	\$ -	\$ 10,042	\$ 120	\$ (6,651)	\$ -	\$ -	\$ -

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

	Early Intervention Grant 2018/19	Early Intervention Grant 2019/20	Early Intervention Grant 20-21	Early Intervention Grant 21-22	NESP Grant	Connectivity Grant 2019	Connectivity Grant 19-20	CTE Performance Grant	Teacher Appreciation Grant
Cash and investments - beginning	\$ -	\$ -	\$ 4,024	\$ -	\$ -	\$ -	\$ 4,996	\$ 2,221	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	4,458	2,060	-	-	-	51,122
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	4,458	2,060	-	-	-	51,122
Disbursements:									
Instruction	-	-	4,024	4,055	-	-	-	-	48,645
Support services	-	-	-	-	-	-	4,996	-	2,477
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	4,024	4,055	-	-	4,996	-	51,122
Excess (deficiency) of receipts over (under) disbursements	-	-	(4,024)	403	2,060	-	(4,996)	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	(4,024)	403	2,060	-	(4,996)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 403	\$ 2,060	\$ -	\$ -	\$ 2,221	\$ -

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2022

	High Ability	State Connectivity Grant	Title I 2019/20	Title I 2020-21	Title I 2021-22	IDEA Special Ed 2019	IDEA Special Ed 2021	Title IV - 2019	Title IV - 2020
Cash and investments - beginning	\$ 5,764	\$ 6,000	\$ -	\$ (15,796)	\$ -	\$ (4,486)	\$ -	\$ (48)	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	28,294	6,000	-	-	-	-	-	-	-
Federal sources	-	-	-	80,568	251,935	16,597	53,569	48	3,224
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>28,294</b>	<b>6,000</b>	<b>-</b>	<b>80,568</b>	<b>251,935</b>	<b>16,597</b>	<b>53,569</b>	<b>48</b>	<b>3,224</b>
Disbursements:									
Instruction	29,278	-	-	54,419	284,942	12,111	67,161	-	-
Support services	-	355	-	5,599	864	-	-	-	24,926
Noninstructional services	-	-	-	4,754	739	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>29,278</b>	<b>355</b>	<b>-</b>	<b>64,772</b>	<b>286,545</b>	<b>12,111</b>	<b>67,161</b>	<b>-</b>	<b>24,926</b>
Excess (deficiency) of receipts over (under) disbursements	(984)	5,645	-	15,796	(34,610)	4,486	(13,592)	48	(21,702)
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(984)	5,645	-	15,796	(34,610)	4,486	(13,592)	48	(21,702)
Cash and investments - ending	\$ 4,780	\$ 11,645	\$ -	\$ -	\$ (34,610)	\$ -	\$ (13,592)	\$ -	\$ (21,702)

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2022

	Federal Medicaid Reimbursement	Medicaid Claims Reimburse	21st Century Learning Center 2018/19	21st Century Learning Center 2019/20	21st Cclc Grant 2020/21	Title II Part A	Homeless Children And Youth Grant	Emergency Connectivity Grant 22	ESSER III
Cash and investments - beginning	\$ 42,924	\$ 43,824	\$ -	\$ -	\$ (8,668)	\$ (3,551)	\$ -	\$ -	\$ (58,798)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	30,617	49,091	-	-	79,106	39,986	-	395,200	412,393
Other receipts	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>30,617</b>	<b>49,091</b>	<b>-</b>	<b>-</b>	<b>79,106</b>	<b>39,986</b>	<b>-</b>	<b>395,200</b>	<b>412,393</b>
Disbursements:									
Instruction	3,638	-	-	-	-	-	1,294	-	271,057
Support services	10,336	-	-	-	70,438	63,998	-	395,200	42,427
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	56,604
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>13,974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,438</b>	<b>63,998</b>	<b>1,294</b>	<b>395,200</b>	<b>370,088</b>
Excess (deficiency) of receipts over (under) disbursements	16,643	49,091	-	-	8,668	(24,012)	(1,294)	-	42,305
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	16,643	49,091	-	-	8,668	(24,012)	(1,294)	-	42,305
Cash and investments - ending	\$ 59,567	\$ 92,915	\$ -	\$ -	\$ -	\$ (27,563)	\$ (1,294)	\$ -	\$ (16,493)

EAST WASHINGTON SCHOOL CORPORATION  
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 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2022

	ESSER II	Build Learn Grow Grant	Geer Grant 2020	Cares Act Fund ESR 2020	Stop School Violence Grant	Cash Change	Prepaid Food	CI - Fed Tax	CI - FICA
Cash and investments - beginning	\$ (10,468)	\$ -	\$ (23,648)	\$ (74,220)	\$ -	\$ 50	\$ 11,937	\$ (682)	\$ (1,002)
Receipts:									
Local sources	-	-	-	-	-	-	29,968	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	841,673	412,779	75,724	87,052	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	678,703	482,661
Total receipts	841,673	412,779	75,724	87,052	-	-	29,968	678,703	482,661
Disbursements:									
Instruction	270,094	8,996	-	(6,231)	-	-	-	-	-
Support services	528,018	-	52,076	19,812	7,536	-	253	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	136,943	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	678,725	482,647
Total disbursements	935,055	8,996	52,076	13,581	7,536	-	253	678,725	482,647
Excess (deficiency) of receipts over (under) disbursements	(93,382)	403,783	23,648	73,471	(7,536)	-	29,715	(22)	14
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	98	-	-
Transfers out	-	-	-	-	-	-	(31,236)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(31,138)	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(93,382)	403,783	23,648	73,471	(7,536)	-	(1,423)	(22)	14
Cash and investments - ending	\$ (103,850)	\$ 403,783	\$ -	\$ (749)	\$ (7,536)	\$ 50	\$ 10,514	\$ (704)	\$ (988)

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2022

	CI - Ind State Tax	CI - CAGIT	CI - T Ret	CI - PERF	CI - Med Board Members	Med/Retirees/ Cobra	Life/Ltd- Retirees/Summer Staff	CI - FICA Nt	CI - Valic
Cash and investments - beginning	\$ 20,725	\$ 11,643	\$ -	\$ -	\$ (172)	\$ 4,195	\$ 14,922	\$ -	\$ (1,660)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	271,945	154,245	4,653	42,321	-	15,953	23,484	179,455	307,919
Total receipts	271,945	154,245	4,653	42,321	-	15,953	23,484	179,455	307,919
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	272,030	154,037	4,476	41,352	-	-	23,317	179,455	283,391
Total disbursements	272,030	154,037	4,476	41,352	-	-	23,317	179,455	283,391
Excess (deficiency) of receipts over (under) disbursements	(85)	208	177	969	-	15,953	167	-	24,528
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(85)	208	177	969	-	15,953	167	-	24,528
Cash and investments - ending	\$ 20,640	\$ 11,851	\$ 177	\$ 969	\$ (172)	\$ 20,148	\$ 15,089	\$ -	\$ 22,868

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2022

	CI - Valic 457	CI - Ky State Tax	CI - American Fidelity	CI - American Fidelity Sect (125)	Dental/Vision Ins -Retiree	CI - Garnishee	Med Staff Premiums - Bc/Bs125	CI - Aflac Ins125
Cash and investments - beginning	\$ 55	\$ -	\$ 12,006	\$ 3,394	\$ 12,291	\$ 203	\$ 82,151	\$ 8
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	1,432	295	148,441	4,957	46,537	8,247	103,222	993
Total receipts	1,432	295	148,441	4,957	46,537	8,247	103,222	993
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,322	98	150,380	4,915	38,285	8,708	127,699	938
Total disbursements	1,322	98	150,380	4,915	38,285	8,708	127,699	938
Excess (deficiency) of receipts over (under) disbursements	110	197	(1,939)	42	8,252	(461)	(24,477)	55
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	110	197	(1,939)	42	8,252	(461)	(24,477)	55
Cash and investments - ending	\$ 165	\$ 197	\$ 10,067	\$ 3,436	\$ 20,543	\$ (258)	\$ 57,674	\$ 63

EAST WASHINGTON SCHOOL CORPORATION  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS  
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 For the Year Ended June 30, 2022

	Colonial Life Insurance Co	Colonial Life Insurance (125)	Cafeteria Wages	Cafeteria - 403/B	Cafeteria - Dental/Vision	Cafeteria - Perf Match	Cafeteria Life/Ltd Insurance
Cash and investments - beginning	\$ 403	\$ 22	\$ (81,077)	\$ 1,432	\$ 3,530	\$ (7,897)	\$ (1,054)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Other receipts	4,185	965	251,116	720	3,124	19,591	504
Total receipts	4,185	965	251,116	720	3,124	19,591	504
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	3,934	868	236,927	380	-	19,436	926
Total disbursements	3,934	868	236,927	380	-	19,436	926
Excess (deficiency) of receipts over (under) disbursements	251	97	14,189	340	3,124	155	(422)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	251	97	14,189	340	3,124	155	(422)
Cash and investments - ending	\$ 654	\$ 119	\$ (66,888)	\$ 1,772	\$ 6,654	\$ (7,742)	\$ (1,476)

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

	Cafeteria - Socce Sec	Cafeteria Medicare	Cafeteria HSA Reimbursement 2X'S	Cafeteria Medical	Lunch Program State Reimbursement	Fringe Benefit Clearing Fund	Totals
Cash and investments - beginning	\$ (5,103)	\$ (1,127)	\$ (1,250)	\$ (102,264)	\$ -	\$ (3,914)	\$ 2,212,937
Receipts:							
Local sources	-	-	-	-	-	-	6,144,227
Intermediate sources	-	-	-	-	-	-	199
State sources	-	-	-	-	-	-	10,417,358
Federal sources	-	-	-	-	-	-	3,510,675
Other receipts	14,073	3,291	625	42,361	786,466	10,954	3,613,438
Total receipts	14,073	3,291	625	42,361	786,466	10,954	23,685,897
Disbursements:							
Instruction	-	-	-	-	-	-	8,111,365
Support services	-	-	-	-	-	-	6,911,386
Noninstructional services	-	-	-	-	-	-	786,237
Facilities acquisition and construction	-	-	-	-	-	-	565,222
Debt services	-	-	-	-	-	-	1,792,531
Nonprogrammed charges	13,385	3,130	1,250	706	677,592	10,954	5,799,671
Total disbursements	13,385	3,130	1,250	706	677,592	10,954	23,966,412
Excess (deficiency) of receipts over (under) disbursements	688	161	(625)	41,655	108,874	-	(280,515)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,311,577
Transfers out	-	-	-	-	-	-	(1,311,577)
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	688	161	(625)	41,655	108,874	-	(280,515)
Cash and investments - ending	\$ (4,415)	\$ (966)	\$ (1,875)	\$ (60,609)	\$ 108,874	\$ (3,914)	\$ 1,932,422

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OTHER INFORMATION

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EAST WASHINGTON SCHOOL CORPORATION  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 297,293</u>	<u>\$ 227,096</u>

EAST WASHINGTON SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
East Washington Multi-School Building Corporation	Building Improvements	\$ 117,700	01/15/22	01/15/42
East Washington Multi-School Building Corporation	Building Improvements	1,220,000	07/15/19	01/15/36
East Washington Multi-School Building Corporation	Building Improvements	349,532	10/02/01	07/15/28
Hewlett Packard Financial Services	Copiers/Printers Lease	21,847	07/21/21	06/20/26
KS State Bank	Radio Communications Equipment	<u>7,834</u>	11/15/19	11/15/24
Total governmental activities		<u>1,716,913</u>		
Total of annual lease payments		<u>\$ 1,716,913</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General Obligation Bonds	HVAC Projects - Main Gym Aux Gym and MS Gym		\$ 420,000	\$ 420,000
Notes and Loans Payable	Common School - ES/MS Loan#A0428		<u>76,000</u>	<u>76,000</u>
Total governmental activities			<u>496,000</u>	<u>496,000</u>
Totals			<u>\$ 496,000</u>	<u>\$ 496,000</u>

EAST WASHINGTON SCHOOL CORPORATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 1,293,608
Infrastructure	491,354
Buildings	34,568,350
Improvements other than buildings	2,574,619
Machinery, equipment, and vehicles	12,713,944
Books and other	<u>1,188,910</u>
Total governmental activities	<u>52,830,785</u>
Total capital assets	<u>\$ 52,830,785</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/>.