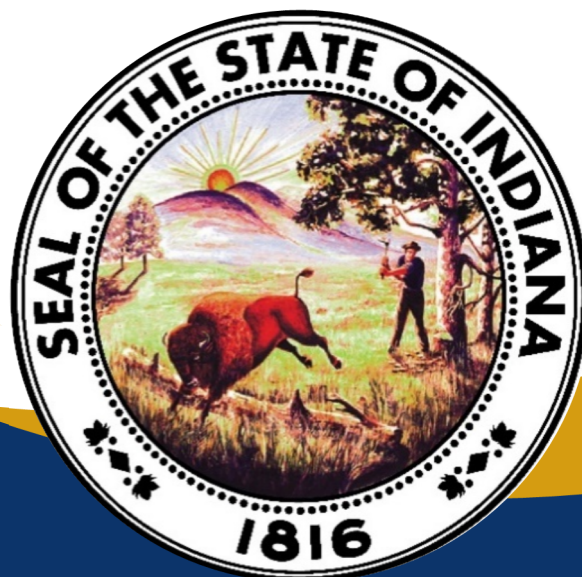


**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

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

FINANCIAL STATEMENT AND
FEDERAL COMPLIANCE AUDIT REPORT
OF

WESTFIELD-WASHINGTON SCHOOLS
HAMILTON COUNTY, INDIANA
July 1, 2022 to June 30, 2024



FILED

02/13/2025



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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February 13, 2025

To: The Officials of the Westfield-Washington Schools
Westfield-Washington Schools
Hamilton County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Westfield-Washington Schools. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2022 to June 30, 2024. Per the *Independent Auditor's Report*, the financial statements referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2022 to June 30, 2024 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 58 and 62. Please see the Schedule of Findings and Questioned Costs for complete details related to the finding. Management's Corrective Action Plan appears on page 63 and 64.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the Indiana State Board of Accounts.

In addition to the report presented herein, a supplemental report of Westfield-Washington Schools was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

WESTFIELD-WASHINGTON SCHOOLS
Hamilton County, Indiana

FINANCIAL STATEMENT
As of June 30, 2024, and for the
period of July 1, 2022 through June 30, 2024

CONTENTS

SCHEDULE OF OFFICIALS (Unaudited)	1
INDEPENDENT AUDITOR'S REPORT	2
FINANCIAL STATEMENT	
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS	5
NOTES TO FINANCIAL STATEMENT	11
OTHER INFORMATION	
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS (Unaudited)	18
SCHEDULE OF PAYABLES AND RECEIVABLES (Unaudited)	42
SCHEDULE OF LEASES AND DEBT (Unaudited)	43
SCHEDULE OF CAPITAL ASSETS (Unaudited)	45
STATE REPORTING INFORMATION (Unaudited)	46
SUPPLEMENTARY INFORMATION	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	47
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	51
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	52
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE	54
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	57

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2022 through June 30, 2024

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Marsha L. Bohannon	07-01-22 to 06-30-24
Superintendent of Schools	Dr. Paul Kaiser	07-01-22 to 06-30-24
President of the School Board	Rebecca L. Ogle	01-01-22 to 12-31-22
	William W. Anderson	01-01-23 to 12-31-23
	Amber Willis	01-01-24 to 12-31-24

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
Westfield-Washington Schools
Hamilton County, Indiana

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

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the Westfield-Washington Schools (the School Corporation) as of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2024, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2022 through June 30, 2024 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2024, or changes in net position for the period of July 1, 2022 through June 30, 2024.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits 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 opinion.

Basis for 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.

(Continued)

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 and pervasive.

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) as described in Note 1, and 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 opinion. 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 made by 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.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statement.

(Continued)

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does 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 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 conclude 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 November 19, 2024, 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 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.


Crowe LLP

Indianapolis, Indiana
November 19, 2024

WESTFIELD-WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

Fund	Cash and Investments 07-01-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2024
Education	\$ 4,187,842	\$ 67,299,834	\$ 65,066,714	\$ (4,595,011)	\$ 1,825,951	\$ 74,910,933	\$ 71,618,073	\$ (5,118,810)	\$ 1
Operating Referendum	1,225,526	9,864,241	9,360,038	-	1,729,729	10,099,012	11,826,927	-	1,814
Debt Service	2,259,211	22,146,174	24,291,169	-	114,216	35,025,038	30,915,942	-	4,223,312
Referendum-Exempt Capital	1,208,513	6,701,972	6,501,901	-	1,408,584	6,769,157	6,767,500	-	1,410,241
Operations	2,061,018	22,980,588	26,453,469	4,645,721	3,233,858	17,821,861	26,309,440	5,697,787	444,066
Rainy Day	6,137,853	-	-	-	6,137,853	-	-	-	6,137,853
Stadium	586,979	199,550	328,447	-	458,082	175,800	267,899	-	365,983
Wis/Wms Construction	2,896,258	-	2,896,258	-	-	-	-	-	-
Whs Construction	(28,757)	-	(28,757)	-	-	-	-	-	-
Ymca Pool	195,398	-	103,099	-	92,299	-	-	-	92,299
Vfw Early Learning Center/New Central Of	(13,256)	255,642	52,471	-	189,915	-	189,915	-	-
2023A Go Bond-Land Purchase	(50,000)	-	5,943,380	6,071,854	78,474	-	78,474	-	-
Library Purchase/Mtes	-	115,000	5,988,715	7,300,000	1,426,285	-	1,426,285	-	-
Cres Expansion	(10,350)	96,961	525,629	-	(439,018)	662,840	226,949	-	(3,127)
2024A Transportation Facility	-	-	471,148	-	(471,148)	-	2,400,433	2,871,581	-
0 W State Road 32	1	-	22,501	-	(22,500)	-	(22,500)	-	-
2023B Go-Land/Technology Purchase	-	-	54,424	-	(54,424)	-	9,907,829	10,646,621	684,368
2023C Go-Tennis Courts	-	-	16,990	-	(16,990)	-	7,376,608	9,964,231	2,570,633
2024B Midland Crossing Elementary	-	-	-	-	-	-	1,175,898	-	(1,175,898)
2024B New Sses	-	-	-	-	-	-	1,298,621	-	(1,298,621)
2024A Admin/Elc Addition	-	-	-	-	-	-	2,806,511	2,569,823	(236,688)
2024A Middle School West	-	-	-	-	-	-	3,267,493	3,243,993	(23,500)
2024B Westfield Event Center	-	-	-	-	-	-	464,831	-	(464,831)
Wis/Wms Remodel	-	-	-	-	-	-	131,993	-	(131,993)
Maintenance Facility	-	-	-	-	-	-	92,185	20,963	(71,222)
2024 Go-Ymca Classrooms/Tech/Ops	-	-	-	-	-	-	1,756,008	9,049,401	7,293,393
2024A Infrastructure	-	-	-	-	-	-	330,630	330,630	-
School Lunch	(130,793)	2,660,793	4,364,161	2,480,038	645,877	1,843,734	5,379,697	2,899,747	9,661
Curricular Materials Rental	301,345	687,065	786,579	453,261	655,092	1,536,375	3,529,205	5,950	(1,331,788)

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Self-Insurance	\$ 7,214,763	\$ 12,507,255	\$ 13,469,024	\$ -	\$ 6,252,994	\$ 17,303,175	\$ 15,557,217	\$ -	\$ 7,998,952
The Pursuit Institute Of Hamilton County	-	-	95,592	-	(95,592)	959,670	439,798	-	424,280
Student Support Programs	1,074,063	4,563,793	3,916,702	-	1,721,154	5,001,991	4,799,960	(500,000)	1,423,185
Ssp End 2021	-	-	-	-	-	-	-	-	-
Big Hearts Donations	12,188	2,310	-	(990)	13,508	2,084	-	(12,544)	3,048
Sses Science Lab	57,662	-	-	-	57,662	-	57,662	-	-
Wat Grant-Fall 2016	2	-	2	-	-	-	-	-	-
Parent University	7,297	10,250	7,149	-	10,398	3,690	4,726	62	9,424
Vex Robotics Mtes	15	-	-	-	15	9,288	9,303	-	-
Abundant Life Donation Wwes	20	-	20	-	-	-	-	-	-
Genesis Church Donation	7,203	-	2,288	-	4,915	-	537	-	4,378
Purposity Grant	454	-	454	-	-	-	-	-	-
Woods Family Early Learning Center	305,000	-	-	-	305,000	-	-	-	305,000
Healthy For Life Whs	325	-	1	-	324	-	326	-	(2)
Genyouth	4,000	-	-	-	4,000	-	632	-	3,368
United Way/Lei Grant-Traveling Teachers	855	-	855	-	-	-	-	-	-
Meijer Grant	1,063	-	1,001	-	62	-	-	(62)	-
Real Mechanical-Sses Innovation	566	-	-	-	566	-	562	-	4
Master Yoo'S Wwes	40	-	40	-	-	-	-	-	-
Gte Entrepreneurial Education 2023	-	704	-	-	704	-	-	-	704
Whole Kids-Mtes	3,000	-	2,997	-	3	-	-	-	3
Prostart Ecolab-Whs	700	-	-	-	700	-	700	-	-
Wwedf Arpa Ecl-Ssp	5,040	-	5,040	-	-	-	-	-	-
Gte Entrepreneurial Education Endowment	846	-	846	-	-	731	731	-	-
Wwedf-Lions Club (Whs)	2,000	-	-	-	2,000	-	1,000	-	1,000
Other Enterprise (Comms)	450	2,406	-	-	2,856	3,720	1,586	-	4,990
No Kid Hungry	10,000	-	9,861	-	139	-	-	-	139
Sses-Duke Grant (Outdoor Learning Lab)	-	15,000	-	-	15,000	-	15,000	-	-
Whs-Case Ag Science	1	5,000	4,763	-	238	-	238	-	-

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Hamilton County Mental Health	\$ -	\$ 7,125	\$ -	\$ -	\$ 7,125	\$ 26,125	\$ 33,250	\$ -	\$ -
Colts Kicking The Stigma Grant 2023-2024	-	-	-	-	-	4,750	4,750	-	-
Arby'S School Lunch Debt Relief Grant	-	-	-	-	-	59,701	59,701	-	-
Whs K-12 Robotics Competition Grant Matc	-	-	-	-	-	7,850	7,850	-	-
Elc Social	-	-	-	-	-	345	212	-	133
Nfl Player Matching Youth Football Grant	-	-	-	-	-	5,000	-	-	5,000
Wwes Bright S Grant (Kessler)	-	-	-	-	-	1,275	-	-	1,275
Wwedf Teacher Grants 2021-2022	1,411	-	1,411	-	-	-	-	-	-
Wwedf Teacher Grants 2022-2023	-	20,533	17,713	-	2,820	-	2,820	-	-
Wef Teacher Grants 2023-2024	-	-	-	-	-	31,993	30,210	-	1,783
Wef Impact Grants 2024	-	-	-	-	-	6,297	592	-	5,705
Mental Health Scholarships	-	-	-	-	-	1,000	1,000	-	-
Coca-Cola Donation 2015	1,611	1,894	36	-	3,469	1,407	1,710	-	3,166
Wwedf Salary/Fica	-	17,942	17,942	-	-	-	-	-	-
Pto Donations	7,112	12,481	19,814	-	(221)	8,334	9,338	24	(1,201)
Technology Protection Plan	(26,848)	140,821	188,238	-	(74,265)	56,046	97,505	-	(115,724)
Professional Development Training	1,339	-	-	-	1,339	-	-	-	1,339
Pursuit Duke Energy Grant 2023	-	25,000	-	-	25,000	-	-	-	25,000
Tpi Ascend/Paya Grant	-	-	-	-	-	100,000	71,313	-	28,687
Iyi Professional Development Grant	-	560	-	-	560	-	560	-	-
Indiana Education Leadership Fellowship	-	-	-	-	-	12,207	8,830	-	3,377
Iyi Pd Grant - Wms Fccla	-	-	-	-	-	562	562	-	-
Library Books Otes	49	-	-	-	49	-	-	-	49
Library Books Wwes	22	-	-	-	22	-	-	-	22
Library Books Mges	129	-	90	-	39	1,000	-	-	1,039
Whs Auditorium	(8,784)	46,025	26,637	-	10,604	30,494	17,951	-	23,147
Amber Freeman Memorial	705	-	-	-	705	-	-	-	705
Whs Scholarships	-	4,250	2,750	-	1,500	500	1,000	-	1,000
Formative Assessment	38,943	118,050	115,705	-	41,288	143,678	91,586	-	93,380

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Special Education Excess Costs	\$ 1,052	\$ 107,569	\$ 99,708	\$ -	\$ 8,913	\$ 196,846	\$ 211,194	\$ -	\$ (5,435)
Early Literacy Achievement Grant For Sy	-	-	-	-	-	43,144	43,144	-	-
Medicaid Reimbursement	8,490	44,724	-	(38,781)	14,433	75,084	-	(77,135)	12,382
Secured School Safety Grant	-	84,808	84,808	-	-	88,176	88,176	-	-
Stem Integration Grant	-	50,003	61,474	-	(11,471)	65,175	53,704	-	-
K-12 Robotics Competition Grant 2023-202	-	-	-	-	-	15,961	18,455	-	(2,494)
Early Intervention 2020-2021	798	-	798	-	-	-	-	-	-
Early Intervention Grant 2021-2022	26,011	-	26,011	-	-	-	-	-	-
Early Intervention Grant 2022-2023	-	26,426	21,869	-	4,557	-	4,557	-	-
Non-English Speaking 2021-2022	11,643	-	11,643	-	-	-	-	-	-
Non-English Speaking Program 2022-2023	-	138,115	120,221	-	17,894	-	17,894	-	-
Cte Performance Additional 2018 Allocati	4	4,730	554	-	4,180	3,733	3,092	-	4,821
Teacher Appreciation Grant	-	339,488	339,488	-	-	-	-	-	-
Teacher Appreciation Grant	-	-	-	-	-	359,255	359,255	-	-
High Ability	28,408	63,460	62,577	-	29,291	84,491	41,034	-	72,748
State Connectivity Grant	-	19,080	2,950	-	16,130	15,900	16,130	-	15,900
Pltw Cybersecurity Grant	-	2,400	2,400	-	-	-	-	-	-
2022 Youth Tobacco Survey	-	500	500	-	-	-	-	-	-
Title I Sy 2021-2022	(30,976)	117,696	86,720	-	-	-	-	-	-
Title I Sy 2022-2023	-	89,344	109,612	-	(20,268)	94,568	74,300	-	-
Title I Sy 2023 - 2024	-	-	-	-	-	125,476	205,047	-	(79,571)
Mckinney Vento Education Of Homeless Chi	-	-	-	-	-	5,000	5,000	-	-
Fy 2024 Part B 611 (2023 - 2025)	-	-	-	-	-	1,124,385	1,277,222	-	(152,837)
Fy 2021 Part B 611	(15,641)	20,365	4,724	-	-	-	-	-	-
Fy 2022 Part B 611	(383,692)	986,893	603,201	-	-	16,226	16,226	-	-
Fy 2023 Part B 611	-	894,360	1,088,971	-	(194,611)	793,480	599,382	-	(513)
Part B 619 (7/1/21 - 9/30/23)	(28,493)	35,159	6,666	-	-	-	-	-	-
Part B 619 Fy 2023	-	38,047	38,047	-	-	-	-	-	-
Part B 619 Fy 2024 (2023-2025)	-	-	-	-	-	-	19,784	-	(19,784)

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

<u>Fund</u>	<u>Cash and Investments 07-01-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2024</u>
Title IV Part A Fy 2019	\$ (11,285)	\$ 11,285	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title IV Part A Fy 2020	(450)	450	-	-	-	-	-	-	-
Title IV Part A Ffy 21	-	2,301	2,301	-	-	12,647	12,647	-	-
Title IV-A Ffy 2022 (Fy 2023)	-	-	-	-	-	13,052	13,052	-	-
Title IV-A Fy 2024 (Ffy 2023)	-	-	-	-	-	-	10,000	-	(10,000)
Bipartisan Safer Communities Act (Bsca:S	-	-	-	-	-	118,600	133,600	-	(15,000)
Carl D. Perkins Title V 7/1/23 - 6/30/24	-	-	-	-	-	67,340	177,131	-	(109,791)
Medicaid Reimbursement-Federal	99,623	111,211	102,926	-	107,908	146,643	164,388	-	90,163
Indianamac	12,414	39,987	49,187	-	3,214	74,266	8,912	-	68,568
Title II Part A	(32,492)	110,679	78,187	-	-	125,560	120,385	-	5,175
Title II Part A Ffy 2019	(1,163)	1,163	-	-	-	-	-	-	-
Title II Part A Ffy 2020	(45,028)	53,344	8,316	-	-	-	-	-	-
Title III English Language Acquisition	(156)	29,276	29,276	-	(156)	28,600	27,155	-	1,289
Title III Fy 2023	-	760	5,760	-	(5,000)	-	-	-	(5,000)
Title III Ffy 20	-	12,467	12,467	-	-	19,415	19,416	-	(1)
Ball State University (Esser III)	-	-	-	-	-	38,800	19,400	-	19,400
3E Grant	-	-	13,887	-	(13,887)	404,321	530,120	-	(139,686)
Idea Arp 611 (7/1/21 - 9/30/23)	(309,769)	421,506	111,737	-	-	-	-	-	-
Arp 619 (7/1/21 - 9/30/23)	(26,723)	27,948	1,413	-	(188)	195	7	-	-
ESSER III	(357,312)	631,944	353,625	-	(78,993)	585,418	520,170	-	(13,745)
ESSER II	(155,389)	155,389	316,450	-	(316,450)	368,366	51,916	-	-
Build/Learn/Grow Stabilization	359,361	-	359,361	-	-	-	-	-	-
ESSER I	(93,964)	95,123	1,159	-	-	-	-	-	-
Crrsa Fssa 2021-2022	11,600	-	-	-	11,600	-	-	-	11,600
3E Grant - Wef	-	200	2,214	-	(2,014)	2,014	-	-	-
Cdc Youth Survey Whs	600	-	48	-	552	-	-	-	552
Project Aware 2021-2022	(6,700)	35,057	28,357	-	-	-	-	-	-
Community Connections For People With Di	(11,778)	29,889	18,111	-	-	-	-	-	-
Project Aware 2022-2023	-	23,075	30,370	-	(7,295)	33,874	26,579	-	-

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2024 and for the period of July 1, 2022 through June 30, 2024

Fund	Cash and Investments 07-01-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2024
Social Security Determination 2022	\$ 14	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ 14
Cash Change-Cafeteria	-	1,575	1,575	-	-	1,575	1,575	-	-
Cash Change-Student Support	-	100	100	-	-	-	-	-	-
Prepaid School Lunch Accounts	119,140	2,479,619	3,144	(2,479,047)	116,568	2,934,657	1,784	(2,887,202)	162,239
Federal Tax	-	4,555,999	4,556,147	-	(148)	5,154,358	5,154,210	-	-
Social Security	-	4,553,432	4,553,709	-	(277)	5,209,460	5,209,183	-	-
State Tax	132,731	1,828,648	1,961,388	-	(9)	2,042,665	2,042,656	-	-
County Tax	50,231	700,924	751,159	-	(4)	807,510	807,506	-	-
Inprs-Trf	-	17,880	17,880	-	-	24,830	24,830	-	-
Inprs-Perf	-	3,012	3,012	-	-	1,492	1,492	-	-
Group Insurance	22,893	321,665	314,452	-	30,106	404,691	397,973	-	36,824
Annuities	(34)	2,188,832	2,188,987	-	(189)	2,526,130	2,526,126	-	(185)
Health Savings Account	-	918,658	918,658	-	-	1,100,371	1,100,371	-	-
Child Support Deductions	-	33,325	33,325	-	-	21,008	21,008	-	-
Garnishment	-	44,600	44,600	-	-	45,254	45,254	-	-
Irs Garnishment	-	-	-	-	-	372	372	-	-
Curricular/Student Fees	115	-	-	-	115	-	115	-	-
Section 125 Deductions	18,206	2,949,795	2,948,502	-	19,499	3,238,780	3,228,962	-	29,317
Criminal Background Check-Lay Coach	-	-	-	-	-	-	-	-	-
Student Support Programs Clearing	-	583,983	581,899	-	2,084	757,605	759,689	-	-
Wwedf Donations	-	15,748	15,753	-	(5)	15,457	15,452	-	-
Credit Card	(4,793)	301,253	296,186	-	274	267,749	268,010	-	13
Sales Tax	-	1,634	3,495	-	(1,861)	1,812	(49)	-	-
Commerce Bank	91,597	(91,597)	-	-	-	-	-	-	-
Taxable Fringe Benefit	2	-	2	-	-	-	-	-	-
Totals	\$ 29,029,125	\$ 176,774,525	\$ 194,597,374	\$ 13,837,045	\$ 25,043,321	\$ 202,329,450	\$ 237,348,557	\$ 38,705,060	\$ 28,729,274

See notes to financial statement.

WESTFIELD-WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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 basis of accounting also requires presentation of certain information as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), 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. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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.

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.

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.

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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.

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 School Corporation itself.

NOTE 2 - BUDGETS

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

NOTE 3 - PROPERTY TAXES

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

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.

The School Corporation held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation did not hold investments for the period under audit.

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

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.

The School Corporation has purchased insurance to address the risks described above.

NOTE 6 - CASH BALANCE DEFICITS

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2023, and 2024. The deficit in the Curriculum Materials Rental, Federal tax, Social Security, State Tax, County Tax, Annuities, Wwedf Donations, and Sales Tax funds are the result of disbursements exceeding receipts due to under-estimating current requirements for those funds. These deficits will be repaid from future receipts.

NOTE 7 - HOLDING CORPORATIONS

The School Corporation has entered into a series of capital leases with the Westfield High School 1995 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 for the period July 1, 2022 through June 30, 2023 totaled \$4,354,438. Lease payments for the period July 1, 2023 through June 30, 2024 totaled \$5,348,551.

The School Corporation has entered into a series of capital leases with the Westfield 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 for the period July 1, 2022 through June 30, 2023 totaled \$19,761,937. Lease payments for the period July 1, 2023 through June 30, 2024 totaled \$17,498,199.

(Continued)

NOTE 8 - PENSION PLANS

Public Employees Retirement Fund

Plan Description

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

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

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

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

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.

WESTFIELD-WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 8 - PENSION PLANS (Continued)

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.

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

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
As of June 30, 2024, and for the period of
July 1, 2022 through June 30, 2024

NOTE 8 - PENSION PLANS (Continued)

Contributions

The School Corporation contributes the employer's share to Teachers' 1996 DB 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 the 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 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.

OTHER INFORMATION (Unaudited)

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

	Education	Operating Referendum	Debt Service	Referendum- Exempt Capital	Operations	Rainy Day	Stadium	Wis/Wms Construction	Whs Construction	Ymca Pool	Vfw Early Learning Center/New Central Of	2023A Go Bond- Land Purchase
Cash and investments - beginning	\$ 4,187,842	\$ 1,225,526	\$ 2,259,211	\$ 1,208,513	\$ 2,061,018	\$ 6,137,853	\$ 586,979	\$ 2,896,258	\$ (28,757)	\$ 195,398	\$ (13,256)	\$ (50,000)
Receipts:												
Local sources	781,826	9,864,241	22,146,174	6,701,972	22,505,504	-	199,550	-	-	-	255,642	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	66,518,008	-	-	-	107	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	474,977	-	-	-	-	-	-	-
Total receipts	67,299,834	9,864,241	22,146,174	6,701,972	22,980,588	-	199,550	-	-	-	255,642	-
Disbursements:												
Instruction	49,883,072	4,958,850	-	-	-	-	21,194	-	-	-	-	-
Support services	14,203,471	4,398,872	-	-	24,351,368	-	-	235,766	-	-	1,078	-
Noninstructional services	976,492	-	-	-	-	-	36,970	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	2,102,077	-	270,283	2,660,492	(28,757)	103,099	51,393	5,943,380
Debt services	-	-	24,291,169	6,500,000	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,679	2,316	-	1,901	24	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	65,066,714	9,360,038	24,291,169	6,501,901	26,453,469	-	328,447	2,896,258	(28,757)	103,099	52,471	5,943,380
Excess (deficiency) of receipts over disbursements	2,233,120	504,203	(2,144,995)	200,071	(3,472,881)	-	(128,897)	(2,896,258)	28,757	(103,099)	203,171	(5,943,380)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	10,945	-	-	-	-	-	-	6,071,854
Sale of capital assets	-	-	-	-	985	-	-	-	-	-	-	-
Transfers in	38,781	-	-	-	4,633,791	-	-	-	-	-	-	-
Transfers out	(4,633,792)	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(4,595,011)	-	-	-	4,645,721	-	-	-	-	-	-	6,071,854
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,361,891)	504,203	(2,144,995)	200,071	1,172,840	-	(128,897)	(2,896,258)	28,757	(103,099)	203,171	128,474
Cash and investments - ending	\$ 1,825,951	\$ 1,729,729	\$ 114,216	\$ 1,408,584	\$ 3,233,858	\$ 6,137,853	\$ 458,082	\$ -	\$ -	\$ 92,299	\$ 189,915	\$ 78,474

(Continued)

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

	Library Purchase/Mtes	Cres Expansion	2024A Transportation Facility	0 W State Road 32	2023B Go- Land/Technology Purchase	2023C Go- Tennis Courts	School Lunch	Curricular Materials Rental	Self-Insurance	The Pursuit Institute Of Hamilton County	Student Support Programs
Cash and investments - beginning	\$ -	\$ (10,350)	\$ -	\$ 1	\$ -	\$ -	\$ (130,793)	\$ 301,345	\$ 7,214,763	\$ -	\$ 1,074,063
Receipts:											
Local sources	115,000	96,961	-	-	-	-	617	550,662	12,441,306	-	4,563,793
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	31,977	136,403	-	-	-
Federal sources	-	-	-	-	-	-	2,351,810	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	276,389	-	65,949	-	-
Total receipts	115,000	96,961	-	-	-	-	2,660,793	687,065	12,507,255	-	4,563,793
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	97,484	785,500	118,392	1,874	6,897
Noninstructional services	-	-	-	-	-	-	4,221,774	-	-	-	3,909,539
Facilities acquisition and construction	5,988,715	525,629	471,148	22,501	54,424	16,990	45,113	-	-	93,718	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	(210)	1,079	13,350,632	-	266
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,988,715	525,629	471,148	22,501	54,424	16,990	4,364,161	786,579	13,469,024	95,592	3,916,702
Excess (deficiency) of receipts over disbursements	(5,873,715)	(428,668)	(471,148)	(22,501)	(54,424)	(16,990)	(1,703,368)	(99,514)	(961,769)	(95,592)	647,091
Other financing sources (uses):											
Proceeds of long-term debt	7,300,000	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	453,261	-	-	-
Transfers in	-	-	-	-	-	-	2,480,038	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	7,300,000	-	-	-	-	-	2,480,038	453,261	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,426,285	(428,668)	(471,148)	(22,501)	(54,424)	(16,990)	776,670	353,747	(961,769)	(95,592)	647,091
Cash and investments - ending	\$ 1,426,285	\$ (439,018)	\$ (471,148)	\$ (22,500)	\$ (54,424)	\$ (16,990)	\$ 645,877	\$ 655,092	\$ 6,252,994	\$ (95,592)	\$ 1,721,154

(Continued)

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

	Big Hearts Donations	Sses Science Lab	Wat Grant-Fall 2016	Parent University	Vex Robotics Mtes	Abundant Life Donation Wwes	Genesis Church Donation	Purposity Grant	Woods Family Early Learning Center	Healthy For Life Whs	Genyouth	United Way/Lei Grant-Traveling Teachers
Cash and investments - beginning	\$ 12,188	\$ 57,662	\$ 2	\$ 7,297	\$ 15	\$ 20	\$ 7,203	\$ 454	\$ 305,000	\$ 325	\$ 4,000	\$ 855
Receipts:												
Local sources	2,310	-	-	10,250	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,310	-	-	10,250	-	-	-	-	-	-	-	-
Disbursements:												
Instruction	-	-	2	-	-	20	-	-	-	-	-	-
Support services	-	-	-	7,149	-	-	2,288	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	454	-	1	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	855
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	2	7,149	-	20	2,288	454	-	1	-	855
Excess (deficiency) of receipts over disbursements	2,310	-	(2)	3,101	-	(20)	(2,288)	(454)	-	(1)	-	(855)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	14	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(1,004)	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(990)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,320	-	(2)	3,101	-	(20)	(2,288)	(454)	-	(1)	-	(855)
Cash and investments - ending	\$ 13,508	\$ 57,662	\$ -	\$ 10,398	\$ 15	\$ -	\$ 4,915	\$ -	\$ 305,000	\$ 324	\$ 4,000	\$ -

(Continued)

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

	Meijer Grant	Real Mechanical- Sses Innovation	Master Yoo'S Wwes	Gte Entrepreneurial Education 2023	Whole Kids- Mtes	Prostart Ecolab- Whs	Wwedf Arpa Ecl- Ssp	Gte Entrepreneurial Education Endowment	Wwedf-Lions Club (Whs)	Other Enterprise (Comms)	No Kid Hungry
Cash and investments - beginning	\$ 1,063	\$ 566	\$ 40	\$ -	\$ 3,000	\$ 700	\$ 5,040	\$ 846	\$ 2,000	\$ 450	\$ 10,000
Receipts:											
Local sources	-	-	-	704	-	-	-	-	-	2,406	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	704	-	-	-	-	-	2,406	-
Disbursements:											
Instruction	1,001	-	40	-	2,997	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	846	-	-	-
Noninstructional services	-	-	-	-	-	-	5,040	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	9,861
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,001	-	40	-	2,997	-	5,040	846	-	-	9,861
Excess (deficiency) of receipts over disbursements	(1,001)	-	(40)	704	(2,997)	-	(5,040)	(846)	-	2,406	(9,861)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,001)	-	(40)	704	(2,997)	-	(5,040)	(846)	-	2,406	(9,861)
Cash and investments - ending	\$ 62	\$ 566	\$ -	\$ 704	\$ 3	\$ 700	\$ -	\$ -	\$ 2,000	\$ 2,856	\$ 139

(Continued)

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

	Sses-Duke Grant (Outdoor Learning Lab)	Whs-Case Ag Science	Hamilton County Mental Health	Wwedf Teacher Grants 2021- 2022	Wwedf Teacher Grants 2022- 2023	Coca-Cola Donation 2015	Wwedf Salary/Fica	Pto Donations	Technology Protection Plan	Professional Development Training	Pursuit Duke Energy Grant 2023
Cash and investments - beginning	\$ -	\$ 1	\$ -	\$ 1,411	\$ -	\$ 1,611	\$ -	\$ 7,112	\$ (26,848)	\$ 1,339	\$ -
Receipts:											
Local sources	15,000	5,000	7,125	-	20,533	1,894	17,942	12,481	140,821	-	25,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	15,000	5,000	7,125	-	20,533	1,894	17,942	12,481	140,821	-	25,000
Disbursements:											
Instruction	-	4,763	-	222	17,713	-	-	-	-	-	-
Support services	-	-	-	-	-	36	-	-	188,238	-	-
Noninstructional services	-	-	-	-	-	-	17,942	19,814	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,189	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,763	-	1,411	17,713	36	17,942	19,814	188,238	-	-
Excess (deficiency) of receipts over disbursements	15,000	237	7,125	(1,411)	2,820	1,858	-	(7,333)	(47,417)	-	25,000
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	15,000	237	7,125	(1,411)	2,820	1,858	-	(7,333)	(47,417)	-	25,000
Cash and investments - ending	\$ 15,000	\$ 238	\$ 7,125	\$ -	\$ 2,820	\$ 3,469	\$ -	\$ (221)	\$ (74,265)	\$ 1,339	\$ 25,000

(Continued)

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

	Iyi Professional Development Grant	Library Books Otes	Library Books Wwes	Library Books Mges	Whs Auditorium	Amber Freeman Memorial	Whs Scholarships	Formative Assessment	Special Education Excess Costs	Early Literacy Achievement Grant For Sy	Medicaid Reimbursement	Secured School Safety Grant
Cash and investments - beginning	\$ -	\$ 49	\$ 22	\$ 129	\$ (8,784)	\$ 705	\$ -	\$ 38,943	\$ 1,052	\$ -	\$ 8,490	\$ -
Receipts:												
Local sources	-	-	-	-	46,025	-	4,250	-	-	-	-	-
Intermediate sources	560	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	118,050	107,569	-	44,724	84,808
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	560	-	-	-	46,025	-	4,250	118,050	107,569	-	44,724	84,808
Disbursements:												
Instruction	-	-	-	-	7,363	-	-	115,705	4,661	-	-	-
Support services	-	-	-	90	-	-	-	-	95,047	-	-	84,808
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	19,274	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	2,750	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	90	26,637	-	2,750	115,705	99,708	-	-	84,808
Excess (deficiency) of receipts over disbursements	560	-	-	(90)	19,388	-	1,500	2,345	7,861	-	44,724	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(38,781)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	(38,781)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	560	-	-	(90)	19,388	-	1,500	2,345	7,861	-	5,943	-
Cash and investments - ending	\$ 560	\$ 49	\$ 22	\$ 39	\$ 10,604	\$ 705	\$ 1,500	\$ 41,288	\$ 8,913	\$ -	\$ 14,433	\$ -

(Continued)

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

	Stem Integration Grant	Early Intervention 2020-2021	Early Intervention Grant 2021-2022	Early Intervention Grant 2022-2023	Non-English Speaking 2021-2022	Non-English Speaking Program 2022-2023	Cte Performance Additional 2018 Allocati	Teacher Appreciation Grant	High Ability	State Connectivity Grant	Pltw Cybersecurity Grant
Cash and investments - beginning	\$ -	\$ 798	\$ 26,011	\$ -	\$ 11,643	\$ -	\$ 4	\$ -	\$ 28,408	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	2,400
State sources	50,003	-	-	26,426	-	138,115	4,730	339,488	63,460	19,080	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	50,003	-	-	26,426	-	138,115	4,730	339,488	63,460	19,080	2,400
Disbursements:											
Instruction	-	-	25,667	21,869	11,643	120,221	554	313,701	33,669	-	-
Support services	61,474	-	-	-	-	-	-	25,787	15,064	2,950	2,400
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	798	344	-	-	-	-	-	13,844	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	61,474	798	26,011	21,869	11,643	120,221	554	339,488	62,577	2,950	2,400
Excess (deficiency) of receipts over disbursements	(11,471)	(798)	(26,011)	4,557	(11,643)	17,894	4,176	-	883	16,130	-
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	(11,471)	(798)	(26,011)	4,557	(11,643)	17,894	4,176	-	883	16,130	-
Cash and investments - ending	\$ (11,471)	\$ -	\$ -	\$ 4,557	\$ -	\$ 17,894	\$ 4,180	\$ -	\$ 29,291	\$ 16,130	\$ -

(Continued)

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

	2022 Youth Tobacco Survey	Title I Sy 2021- 2022	Title I Sy 2022- 2023	Fy 2021 Part B 611	Fy 2022 Part B 611	Fy 2023 Part B 611	Part B 619 (7/1/21 - 9/30/23)	Part B 619 Fy 2023	Title IV Part A Fy 2019	Title IV Part A Fy 2020	Title IV Part A Ffy 21
Cash and investments - beginning	\$ -	\$ (30,976)	\$ -	\$ (15,641)	\$ (383,692)	\$ -	\$ (28,493)	\$ -	\$ (11,285)	\$ (450)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	500	-	-	-	-	-	-	-	-	-	-
Federal sources	-	117,696	89,344	20,365	986,893	894,360	35,159	38,047	11,285	450	2,301
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	500	117,696	89,344	20,365	986,893	894,360	35,159	38,047	11,285	450	2,301
Disbursements:											
Instruction	-	46,945	108,694	4,724	95,596	335,402	6,666	38,047	-	-	600
Support services	500	39,775	918	-	507,605	753,569	-	-	-	-	1,701
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	500	86,720	109,612	4,724	603,201	1,088,971	6,666	38,047	-	-	2,301
Excess (deficiency) of receipts over disbursements	-	30,976	(20,268)	15,641	383,692	(194,611)	28,493	-	11,285	450	-
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	-	30,976	(20,268)	15,641	383,692	(194,611)	28,493	-	11,285	450	-
Cash and investments - ending	\$ -	\$ -	\$ (20,268)	\$ -	\$ -	\$ (194,611)	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

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

	Medicaid Reimbursement- Federal	Indianamac	Title II Part A	Title II Part A Ffy 2019	Title II Part A Ffy 2020	Title III English Language Acquisition	Title III Fy 2023	Title III Ffy 20	3E Grant	Idea Arp 611 (7/1/21 - 9/30/23)	Arp 619 (7/1/21 - 9/30/23)
Cash and investments - beginning	\$ 99,623	\$ 12,414	\$ (32,492)	\$ (1,163)	\$ (45,028)	\$ (156)	\$ -	\$ -	\$ -	\$ (309,769)	\$ (26,723)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	111,211	39,987	110,679	1,163	53,344	29,276	760	12,467	-	421,506	27,948
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	111,211	39,987	110,679	1,163	53,344	29,276	760	12,467	-	421,506	27,948
Disbursements:											
Instruction	41,636	44,903	-	-	-	472	-	12,467	13,887	111,737	1,413
Support services	61,290	4,284	78,187	-	8,316	9,915	-	-	-	-	-
Noninstructional services	-	-	-	-	-	18,889	5,760	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	102,926	49,187	78,187	-	8,316	29,276	5,760	12,467	13,887	111,737	1,413
Excess (deficiency) of receipts over disbursements	8,285	(9,200)	32,492	1,163	45,028	-	(5,000)	-	(13,887)	309,769	26,535
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	8,285	(9,200)	32,492	1,163	45,028	-	(5,000)	-	(13,887)	309,769	26,535
Cash and investments - ending	\$ 107,908	\$ 3,214	\$ -	\$ -	\$ -	\$ (156)	\$ (5,000)	\$ -	\$ (13,887)	\$ -	\$ (188)

(Continued)

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

	ESSER III	ESSER II	Build/Learn/Grow Stabilization	ESSER I	Crrsa Fssa 2021- 2022	3E Grant - Wef	Cdc Youth Survey Whs	Project Aware 2021-2022	Community Connections For People With Di	Project Aware 2022-2023	Social Security Determination 2022
Cash and investments - beginning	\$ (357,312)	\$ (155,389)	\$ 359,361	\$ (93,964)	\$ 11,600	\$ -	\$ 600	\$ (6,700)	\$ (11,778)	\$ -	\$ 14
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	631,944	155,389	-	95,123	-	200	-	35,057	29,889	23,075	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	631,944	155,389	-	95,123	-	200	-	35,057	29,889	23,075	-
Disbursements:											
Instruction	196,694	185,967	-	-	-	2,214	48	-	18,111	-	-
Support services	142,857	130,483	-	-	-	-	-	28,129	-	27,070	-
Noninstructional services	-	-	313,303	1,159	-	-	-	228	-	3,300	-
Facilities acquisition and construction	14,074	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	46,058	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	353,625	316,450	359,361	1,159	-	2,214	48	28,357	18,111	30,370	-
Excess (deficiency) of receipts over disbursements	278,319	(161,061)	(359,361)	93,964	-	(2,014)	(48)	6,700	11,778	(7,295)	-
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	278,319	(161,061)	(359,361)	93,964	-	(2,014)	(48)	6,700	11,778	(7,295)	-
Cash and investments - ending	\$ (78,993)	\$ (316,450)	\$ -	\$ -	\$ 11,600	\$ (2,014)	\$ 552	\$ -	\$ -	\$ (7,295)	\$ 14

(Continued)

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

	Cash Change- Cafeteria	Cash Change- Student Support	Prepaid School Lunch Accounts	Federal Tax	Social Security	State Tax	County Tax	Inprs-Trf	Inprs-Perf	Group Insurance	Annuities	Health Savings Account
Cash and investments - beginning	\$ -	\$ -	\$ 119,140	\$ -	\$ -	\$ 132,731	\$ 50,231	\$ -	\$ -	\$ 22,893	\$ (34)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	1,575	100	2,479,619	4,555,999	4,553,432	1,828,648	700,924	17,880	3,012	321,665	2,188,832	918,658
Total receipts	1,575	100	2,479,619	4,555,999	4,553,432	1,828,648	700,924	17,880	3,012	321,665	2,188,832	918,658
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,575	100	3,144	4,556,147	4,553,709	1,961,388	751,159	17,880	3,012	314,452	2,188,987	918,658
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,575	100	3,144	4,556,147	4,553,709	1,961,388	751,159	17,880	3,012	314,452	2,188,987	918,658
Excess (deficiency) of receipts over disbursements	-	-	2,476,475	(148)	(277)	(132,740)	(50,235)	-	-	7,213	(155)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	715	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(2,479,762)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(2,479,047)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(2,572)	(148)	(277)	(132,740)	(50,235)	-	-	7,213	(155)	-
Cash and investments - ending	\$ -	\$ -	\$ 116,568	\$ (148)	\$ (277)	\$ (9)	\$ (4)	\$ -	\$ -	\$ 30,106	\$ (189)	\$ -

(Continued)

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

	Child Support Deductions	Garnishment	Curricular/Student Fees	Section 125 Deductions	Student Support Programs Clearing	Wwedf Donations	Credit Card	Sales Tax	Commerce Bank	Taxable Fringe Benefit	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 115	\$ 18,206	\$ -	\$ -	\$ (4,793)	\$ -	\$ 91,597	\$ 2	\$ 29,029,125
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	80,534,989
Intermediate sources	-	-	-	-	-	-	-	-	-	-	2,960
State sources	-	-	-	-	-	-	-	-	-	-	67,683,448
Federal sources	-	-	-	-	-	-	-	-	-	-	6,326,728
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	33,325	44,600	-	2,949,795	583,983	15,748	301,253	1,634	(91,597)	-	22,226,400
Total receipts	33,325	44,600	-	2,949,795	583,983	15,748	301,253	1,634	(91,597)	-	176,774,525
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	56,811,150
Support services	-	-	-	-	-	-	-	-	-	-	46,481,478
Noninstructional services	-	-	-	-	-	-	-	-	-	-	9,530,665
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	18,363,414
Debt services	-	-	-	-	-	-	-	-	-	-	30,791,169
Nonprogrammed charges	33,325	44,600	-	2,948,502	581,899	15,753	296,186	3,495	-	2	32,619,498
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	33,325	44,600	-	2,948,502	581,899	15,753	296,186	3,495	-	2	194,597,374
Excess (deficiency) of receipts over disbursements	-	-	-	1,293	2,084	(5)	5,067	(1,861)	(91,597)	(2)	(17,822,849)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	13,382,799
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	454,246
Transfers in	-	-	-	-	-	-	-	-	-	-	7,153,339
Transfers out	-	-	-	-	-	-	-	-	-	-	(7,153,339)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	13,837,045
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	1,293	2,084	(5)	5,067	(1,861)	(91,597)	(2)	(3,985,804)
Cash and investments - ending	\$ -	\$ -	\$ 115	\$ 19,499	\$ 2,084	\$ (5)	\$ 274	\$ (1,861)	\$ -	\$ -	\$ 25,043,321

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Education	Operating Referendum	Debt Service	Referendum- Exempt Capital	Operations	Rainy Day	Stadium	Ymca Pool	Vfw Early Learning Center/New Central Of	2023A Go Bond- Land Purchase	Library Purchase/Mtes
Cash and investments - beginning	\$ 1,825,951	\$ 1,729,729	\$ 114,216	\$ 1,408,584	\$ 3,233,858	\$ 6,137,853	\$ 458,082	\$ 92,299	\$ 189,915	\$ 78,474	\$ 1,426,285
Receipts:											
Local sources	255,667	10,099,012	35,025,038	6,769,157	17,805,707	-	175,800	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	74,655,266	-	-	-	106	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	16,048	-	-	-	-	-	-
Total receipts	74,910,933	10,099,012	35,025,038	6,769,157	17,821,861	-	175,800	-	-	-	-
Disbursements:											
Instruction	55,515,267	6,142,753	-	-	-	-	33,090	-	-	-	-
Support services	15,049,601	5,441,574	-	-	25,135,221	-	-	-	-	-	-
Noninstructional services	1,049,608	-	-	-	16,148	-	34,251	-	-	-	-
Facilities acquisition and construction	-	242,600	-	-	1,157,214	-	200,558	-	189,915	78,474	1,426,285
Debt services	-	-	30,915,942	6,767,500	-	-	-	-	-	-	-
Nonprogrammed charges	3,597	-	-	-	857	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	71,618,073	11,826,927	30,915,942	6,767,500	26,309,440	-	267,899	-	189,915	78,474	1,426,285
Excess (deficiency) of receipts over disbursements	3,292,860	(1,727,915)	4,109,096	1,657	(8,487,579)	-	(92,099)	-	(189,915)	(78,474)	(1,426,285)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	1,867	-	-	-	-	-	-
Transfers in	77,135	-	-	-	5,695,920	-	-	-	-	-	-
Transfers out	(5,195,945)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(5,118,810)	-	-	-	5,697,787	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,825,950)	(1,727,915)	4,109,096	1,657	(2,789,792)	-	(92,099)	-	(189,915)	(78,474)	(1,426,285)
Cash and investments - ending	\$ 1	\$ 1,814	\$ 4,223,312	\$ 1,410,241	\$ 444,066	\$ 6,137,853	\$ 365,983	\$ 92,299	\$ -	\$ -	\$ -

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Cres Expansion	2024A Transportation Facility	0 W State Road 32	2023B Go- Land/Technology Purchase	2023C Go- Tennis Courts	2024B Midland Crossing Elementary	2024B New Sses	2024A Admin/Elc Addition	2024A Middle School West	2024B Westfield Event Center	Wis/Wms Remodel
Cash and investments - beginning	\$ (439,018)	\$ (471,148)	\$ (22,500)	\$ (54,424)	\$ (16,990)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	662,840	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	662,840	-	-	-	-	-	-	-	-	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	24,564	82,767	-	477,058	50,982	-	-	283,856	-	-	116,993
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	202,385	2,317,666	(22,500)	9,430,771	7,325,626	1,175,898	1,298,621	2,522,655	3,267,493	464,831	15,000
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	226,949	2,400,433	(22,500)	9,907,829	7,376,608	1,175,898	1,298,621	2,806,511	3,267,493	464,831	131,993
Excess (deficiency) of receipts over disbursements	435,891	(2,400,433)	22,500	(9,907,829)	(7,376,608)	(1,175,898)	(1,298,621)	(2,806,511)	(3,267,493)	(464,831)	(131,993)
Other financing sources (uses):											
Proceeds of long-term debt	-	2,871,581	-	10,646,621	9,964,231	-	-	2,569,823	3,243,993	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	2,871,581	-	10,646,621	9,964,231	-	-	2,569,823	3,243,993	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	435,891	471,148	22,500	738,792	2,587,623	(1,175,898)	(1,298,621)	(236,688)	(23,500)	(464,831)	(131,993)
Cash and investments - ending	\$ (3,127)	\$ -	\$ -	\$ 684,368	\$ 2,570,633	\$ (1,175,898)	\$ (1,298,621)	\$ (236,688)	\$ (23,500)	\$ (464,831)	\$ (131,993)

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Maintenance Facility	2024 Go-Ymca Classrooms/Tech/Ops	2024A Infrastructure	School Lunch	Curricular Materials Rental	Self-Insurance	The Pursuit Institute Of Hamilton County	Student Support Programs	Big Hearts Donations	Sses Science Lab	Parent University
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 645,877	\$ 655,092	\$ 6,252,994	\$ (95,592)	\$ 1,721,154	\$ 13,508	\$ 57,662	\$ 10,398
Receipts:											
Local sources	-	-	-	8,761	17,338	17,216,046	959,670	5,001,991	2,084	-	3,690
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	55,821	1,519,037	-	-	-	-	-	-
Federal sources	-	-	-	1,495,465	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	283,687	-	87,129	-	-	-	-	-
Total receipts	-	-	-	1,843,734	1,536,375	17,303,175	959,670	5,001,991	2,084	-	3,690
Disbursements:											
Instruction	-	-	-	-	-	-	406,039	-	-	-	-
Support services	62,237	-	-	117,256	3,529,319	113,876	127,477	4,995	-	-	4,726
Noninstructional services	-	-	-	5,050,627	-	-	-	4,794,640	-	-	-
Facilities acquisition and construction	29,948	1,756,008	330,630	211,914	-	-	(93,718)	-	-	57,662	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	(100)	(114)	15,443,341	-	325	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	92,185	1,756,008	330,630	5,379,697	3,529,205	15,557,217	439,798	4,799,960	-	57,662	4,726
Excess (deficiency) of receipts over disbursements	(92,185)	(1,756,008)	(330,630)	(3,535,963)	(1,992,830)	1,745,958	519,872	202,031	2,084	(57,662)	(1,036)
Other financing sources (uses):											
Proceeds of long-term debt	20,963	9,049,401	330,630	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	5,950	-	-	-	-	-	-
Transfers in	-	-	-	2,899,747	-	-	345,721	-	110	-	62
Transfers out	-	-	-	-	-	-	(345,721)	(500,000)	(12,654)	-	-
Total other financing sources (uses)	20,963	9,049,401	330,630	2,899,747	5,950	-	-	(500,000)	(12,544)	-	62
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(71,222)	7,293,393	-	(636,216)	(1,986,880)	1,745,958	519,872	(297,969)	(10,460)	(57,662)	(974)
Cash and investments - ending	\$ (71,222)	\$ 7,293,393	\$ -	\$ 9,661	\$ (1,331,788)	\$ 7,998,952	\$ 424,280	\$ 1,423,185	\$ 3,048	\$ -	\$ 9,424

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Vex Robotics Mtes	Genesis Church Donation	Woods Family Early Learning Center	Healthy For Life Whs	Genyouth	Meijer Grant	Real Mechanical- Sses Innovation	Gte Entrepreneurial Education 2023	Whole Kids- Mtes	Prostart Ecolab- Whs	Gte Entrepreneurial Education Endowment
Cash and investments - beginning	\$ 15	\$ 4,915	\$ 305,000	\$ 324	\$ 4,000	\$ 62	\$ 566	\$ 704	\$ 3	\$ 700	\$ -
Receipts:											
Local sources	9,288	-	-	-	-	-	-	-	-	-	731
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	9,288	-	-	-	-	-	-	-	-	-	731
Disbursements:											
Instruction	9,303	-	-	326	632	-	562	-	-	700	-
Support services	-	537	-	-	-	-	-	-	-	-	731
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,303	537	-	326	632	-	562	-	-	700	731
Excess (deficiency) of receipts over disbursements	(15)	(537)	-	(326)	(632)	-	(562)	-	-	(700)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(62)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(62)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(15)	(537)	-	(326)	(632)	(62)	(562)	-	-	(700)	-
Cash and investments - ending	\$ -	\$ 4,378	\$ 305,000	\$ (2)	\$ 3,368	\$ -	\$ 4	\$ 704	\$ 3	\$ -	\$ -

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Wwedf-Lions Club (Whs)	Other Enterprise (Comms)	No Kid Hungry	Sses-Duke Grant (Outdoor Learning Lab)	Whs-Case Ag Science	Hamilton County Mental Health	Colts Kicking The Stigma Grant 2023-2024	Arby'S School Lunch Debt Relief Grant	Whs K-12 Robotics Competition Grant Matc	Elc Social	Nfl Player Matching Youth Football Grant
Cash and investments - beginning	\$ 2,000	\$ 2,856	\$ 139	\$ 15,000	\$ 238	\$ 7,125	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	3,720	-	-	-	26,125	4,750	59,701	7,850	345	5,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	3,720	-	-	-	26,125	4,750	59,701	7,850	345	5,000
Disbursements:											
Instruction	1,000	-	-	15,000	238	-	-	-	7,850	-	-
Support services	-	1,586	-	-	-	33,250	4,750	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	59,701	-	212	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,000	1,586	-	15,000	238	33,250	4,750	59,701	7,850	212	-
Excess (deficiency) of receipts over disbursements	(1,000)	2,134	-	(15,000)	(238)	(7,125)	-	-	-	133	5,000
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,000)	2,134	-	(15,000)	(238)	(7,125)	-	-	-	133	5,000
Cash and investments - ending	\$ 1,000	\$ 4,990	\$ 139	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133	\$ 5,000

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Wwes Bright S Grant (Kessler)	Wwedf Teacher Grants 2022- 2023	Wef Teacher Grants 2023- 2024	Wef Impact Grants 2024	Mental Health Scholarships	Coca-Cola Donation 2015	Pto Donations	Technology Protection Plan	Professional Development Training	Pursuit Duke Energy Grant 2023	Tpi Ascend/Paya Grant
Cash and investments - beginning	\$ -	\$ 2,820	\$ -	\$ -	\$ -	\$ 3,469	\$ (221)	\$ (74,265)	\$ 1,339	\$ 25,000	\$ -
Receipts:											
Local sources	1,275	-	31,993	6,297	1,000	1,407	8,334	56,046	-	-	100,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,275	-	31,993	6,297	1,000	1,407	8,334	56,046	-	-	100,000
Disbursements:											
Instruction	-	1,890	25,410	-	-	1,330	-	-	-	-	13,860
Support services	-	-	-	592	1,000	380	3,996	97,505	-	-	57,453
Noninstructional services	-	-	-	-	-	-	5,342	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	930	4,800	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,820	30,210	592	1,000	1,710	9,338	97,505	-	-	71,313
Excess (deficiency) of receipts over disbursements	1,275	(2,820)	1,783	5,705	-	(303)	(1,004)	(41,459)	-	-	28,687
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	24	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	24	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,275	(2,820)	1,783	5,705	-	(303)	(980)	(41,459)	-	-	28,687
Cash and investments - ending	\$ 1,275	\$ -	\$ 1,783	\$ 5,705	\$ -	\$ 3,166	\$ (1,201)	\$ (115,724)	\$ 1,339	\$ 25,000	\$ 28,687

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Iyi Professional Development Grant	Indiana Education Leadership Fellowship	Iyi Pd Grant - Wms Fccla	Library Books Otes	Library Books Wwes	Library Books Mges	Whs Auditorium	Amber Freeman Memorial	Whs Scholarships	Formative Assessment	Special Education Excess Costs	Early Literacy Achievement Grant For Sy
Cash and investments - beginning	\$ 560	\$ -	\$ -	\$ 49	\$ 22	\$ 39	\$ 10,604	\$ 705	\$ 1,500	\$ 41,288	\$ 8,913	\$ -
Receipts:												
Local sources	-	-	-	-	-	1,000	30,494	-	500	-	-	-
Intermediate sources	-	12,207	562	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	143,678	196,846	43,144
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	12,207	562	-	-	1,000	30,494	-	500	143,678	196,846	43,144
Disbursements:												
Instruction	-	-	-	-	-	-	2,201	-	-	91,586	8,912	41,411
Support services	560	7,585	562	-	-	-	-	-	-	-	202,282	1,733
Noninstructional services	-	1,245	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	15,750	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,000	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	560	8,830	562	-	-	-	17,951	-	1,000	91,586	211,194	43,144
Excess (deficiency) of receipts over disbursements	(560)	3,377	-	-	-	1,000	12,543	-	(500)	52,092	(14,348)	-
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	(560)	3,377	-	-	-	1,000	12,543	-	(500)	52,092	(14,348)	-
Cash and investments - ending	\$ -	\$ 3,377	\$ -	\$ 49	\$ 22	\$ 1,039	\$ 23,147	\$ 705	\$ 1,000	\$ 93,380	\$ (5,435)	\$ -

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Medicaid Reimbursement	Secured School Safety Grant	Stem Integration Grant	K-12 Robotics Competition Grant 2023-202	Early Intervention Grant 2022-2023	Non-English Speaking Program 2022- 2023	Cte Performance Additional 2018 Allocati	Teacher Appreciation Grant	High Ability	State Connectivity Grant	Title I Sy 2022- 2023	Title I Sy 2023 - 2024
Cash and investments - beginning	\$ 14,433	\$ -	\$ (11,471)	\$ -	\$ 4,557	\$ 17,894	\$ 4,180	\$ -	\$ 29,291	\$ 16,130	\$ (20,268)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	75,084	88,176	65,175	15,961	-	-	3,733	359,255	84,491	15,900	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	94,568	125,476
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	75,084	88,176	65,175	15,961	-	-	3,733	359,255	84,491	15,900	94,568	125,476
Disbursements:												
Instruction	-	-	30,999	18,455	4,308	14,443	3,092	334,418	38,780	-	69,106	137,020
Support services	-	88,176	22,705	-	-	3,248	-	24,837	2,247	16,130	5,194	68,027
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	249	203	-	-	7	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	88,176	53,704	18,455	4,557	17,894	3,092	359,255	41,034	16,130	74,300	205,047
Excess (deficiency) of receipts over disbursements	75,084	-	11,471	(2,494)	(4,557)	(17,894)	641	-	43,457	(230)	20,268	(79,571)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(77,135)	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(77,135)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,051)	-	11,471	(2,494)	(4,557)	(17,894)	641	-	43,457	(230)	20,268	(79,571)
Cash and investments - ending	\$ 12,382	\$ -	\$ -	\$ (2,494)	\$ -	\$ -	\$ 4,821	\$ -	\$ 72,748	\$ 15,900	\$ -	\$ (79,571)

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Mckinney Vento Education Of Homeless Chi	Fy 2024 Part B 611 (2023 - 2025)	Fy 2022 Part B 611	Fy 2023 Part B 611	Part B 619 Fy 2024 (2023- 2025)	Title IV Part A Ffy 21	Title IV-A Ffy 2022 (Fy 2023)	Title IV-A Fy 2024 (Ffy 2023)	Bipartisan Safer Communities Act (Bsca:S	Carl D. Perkins Title V 7/1/23 - 6/30/24	Medicaid Reimbursement- Federal
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (194,611)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,908
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	5,000	1,124,385	16,226	793,480	-	12,647	13,052	-	118,600	67,340	146,643
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	5,000	1,124,385	16,226	793,480	-	12,647	13,052	-	118,600	67,340	146,643
Disbursements:											
Instruction	-	286,862	16,226	90,271	19,784	10,421	12,573	-	-	177,024	61,911
Support services	5,000	990,360	-	509,111	-	2,226	479	10,000	133,600	107	101,048
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	1,429
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	5,000	1,277,222	16,226	599,382	19,784	12,647	13,052	10,000	133,600	177,131	164,388
Excess (deficiency) of receipts over disbursements	-	(152,837)	-	194,098	(19,784)	-	-	(10,000)	(15,000)	(109,791)	(17,745)
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	-	(152,837)	-	194,098	(19,784)	-	-	(10,000)	(15,000)	(109,791)	(17,745)
Cash and investments - ending	\$ -	\$ (152,837)	\$ -	\$ (513)	\$ (19,784)	\$ -	\$ -	\$ (10,000)	\$ (15,000)	\$ (109,791)	\$ 90,163

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Indianamac	Title II Part A	Title III English Language Acquisition	Title III Fy 2023	Title III Ffy 20	Ball State University (Esser III)	3E Grant	Arp 619 (7/1/21 - 9/30/23)	ESSER III	ESSER II	Crrsa Fssa 2021-2022	3E Grant - Wef
Cash and investments - beginning	\$ 3,214	\$ -	\$ (156)	\$ (5,000)	\$ -	\$ -	\$ (13,887)	\$ (188)	\$ (78,993)	\$ (316,450)	\$ 11,600	\$ (2,014)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	2,014
Federal sources	74,266	125,560	28,600	-	19,415	38,800	404,321	195	585,418	368,366	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	74,266	125,560	28,600	-	19,415	38,800	404,321	195	585,418	368,366	-	2,014
Disbursements:												
Instruction	-	-	18,798	-	-	18,656	449,994	7	249,802	-	-	-
Support services	8,912	120,385	2,011	-	19,416	744	76,086	-	270,368	51,916	-	-
Noninstructional services	-	-	6,346	-	-	-	3,587	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	453	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	8,912	120,385	27,155	-	19,416	19,400	530,120	7	520,170	51,916	-	-
Excess (deficiency) of receipts over disbursements	65,354	5,175	1,445	-	(1)	19,400	(125,799)	188	65,248	316,450	-	2,014
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	65,354	5,175	1,445	-	(1)	19,400	(125,799)	188	65,248	316,450	-	2,014
Cash and investments - ending	\$ 68,568	\$ 5,175	\$ 1,289	\$ (5,000)	\$ (1)	\$ 19,400	\$ (139,686)	\$ -	\$ (13,745)	\$ -	\$ 11,600	\$ -

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Cdc Youth Survey Whs	Project Aware 2022-2023	Social Security Determination 2022	Cash Change- Cafeteria	Prepaid School Lunch Accounts	Federal Tax	Social Security	State Tax	County Tax	Inprs-Trf	Inprs-Perf	Group Insurance
Cash and investments - beginning	\$ 552	\$ (7,295)	\$ 14	\$ -	\$ 116,568	\$ (148)	\$ (277)	\$ (9)	\$ (4)	\$ -	\$ -	\$ 30,106
Receipts:												
Local sources	-	-	-	-	82	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	33,874	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,575	2,934,575	5,154,358	5,209,460	2,042,665	807,510	24,830	1,492	404,691
Total receipts	-	33,874	-	1,575	2,934,657	5,154,358	5,209,460	2,042,665	807,510	24,830	1,492	404,691
Disbursements:												
Instruction	-	1,896	-	-	-	-	-	-	-	-	-	-
Support services	-	24,068	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	615	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,575	1,784	5,154,210	5,209,183	2,042,656	807,506	24,830	1,492	397,973
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	26,579	-	1,575	1,784	5,154,210	5,209,183	2,042,656	807,506	24,830	1,492	397,973
Excess (deficiency) of receipts over disbursements	-	7,295	-	-	2,932,873	148	277	9	4	-	-	6,718
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	12,654	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(2,899,856)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(2,887,202)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	7,295	-	-	45,671	148	277	9	4	-	-	6,718
Cash and investments - ending	\$ 552	\$ -	\$ 14	\$ -	\$ 162,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,824

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2024

	Annuities	Health Savings Account	Child Support Deductions	Garnishment	Irs Garnishment	Curricular/Student Fees	Section 125 Deductions	Student Support Programs Clearing	Wwedf Donations	Credit Card	Sales Tax	Totals
Cash and investments - beginning	\$ (189)	\$ -	\$ -	\$ -	\$ -	\$ 115	\$ 19,499	\$ 2,084	\$ (5)	\$ 274	\$ (1,861)	\$ 25,043,321
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	470	-	94,359,209
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	12,769
State sources	-	-	-	-	-	-	-	-	-	-	-	77,323,687
Federal sources	-	-	-	-	-	-	-	-	-	-	-	5,691,697
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,526,130	1,100,371	21,008	45,254	372	-	3,238,780	757,605	15,457	267,279	1,812	24,942,088
Total receipts	2,526,130	1,100,371	21,008	45,254	372	-	3,238,780	757,605	15,457	267,749	1,812	202,329,450
Disbursements:												
Instruction	-	-	-	-	-	-	-	-	-	-	-	64,384,206
Support services	-	-	-	-	-	-	-	-	-	-	-	53,593,405
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	11,022,322
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	33,603,115
Debt services	-	-	-	-	-	-	-	-	-	-	-	37,683,442
Nonprogrammed charges	2,526,126	1,100,371	21,008	45,254	372	115	3,228,962	759,689	15,452	268,010	(49)	37,062,067
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,526,126	1,100,371	21,008	45,254	372	115	3,228,962	759,689	15,452	268,010	(49)	237,348,557
Excess (deficiency) of receipts over disbursements	4	-	-	-	-	(115)	9,818	(2,084)	5	(261)	1,861	(35,019,107)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	38,697,243
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	7,817
Transfers in	-	-	-	-	-	-	-	-	-	-	-	9,031,373
Transfers out	-	-	-	-	-	-	-	-	-	-	-	(9,031,373)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	38,705,060
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4	-	-	-	-	(115)	9,818	(2,084)	5	(261)	1,861	3,685,953
Cash and investments - ending	\$ (185)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,317	\$ -	\$ -	\$ 13	\$ -	\$ 28,729,274

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2024

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 7,720,421	\$ 5,968,809

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF LEASES AND DEBT
June 30, 2024

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Grand Park Properties (Brauvn Net Lease LLC)	Facilities building lease	\$ 125,334	2/5/2016	2/4/2026
Wells Fargo	Copier Lease (603-0247495-000)	2,058	4/9/2021	4/9/2026
Westfield High School 1995 Building Corporation	2016C FMB-Renovations and improvements throughout the school corporation	1,585,000	7/15/2017	1/15/2026
Westfield High School 1995 Building Corporation	2016B FMRB-Renovations and additions to WWES	290,000	7/15/2017	1/15/2035
Westfield Washington Multi-School Building Corporation	2016A FMRB-Renovations and additions to OTES	310,000	7/15/2017	1/15/2035
Westfield Washington Multi-School Building Corporation	2023 MSBC-Renovation and expansion of Carey Ridge Elementary School	1,078,000	3/28/2023	1/15/2043
Westfield Washington Multi-School Building Corporation	2014A FMRB-Partial refinance of 2005B bonds	1,233,000	1/15/2015	1/15/2026
Westfield Washington Multi-School Building Corporation	2013A FMRB-Refund a portion of the 2005A bonds	2,316,000	7/15/2013	1/15/2026
Westfield Washington Multi-School Building Corporation	2013B FMRB-Refund 2004B bonds	310,000	7/15/2013	1/15/2025
Westfield Washington Multi-School Building Corporation	2012 FMRB-Refund 2004A bonds	1,352,000	1/15/2013	1/15/2025
Westfield Washington Multi-School Building Corporation	2018A FMB-Renovations and improvements to elementary intermediate and middle schools	3,290,000	7/15/2019	1/15/2038
Westfield Washington Multi-School Building Corporation	2018B-Renovation and construction of additions to the high school and renovations to elementaries	3,680,000	7/15/2019	7/15/2038
Westfield Washington Multi-School Building Corporation	2019-Refund 2009 bonds	690,000	7/15/2019	1/15/2029
Westfield Washington Multi-School Building Corporation	2015 FMB-Finance various renovations throughout the school district	1,625,000	7/15/2015	1/15/2026
Westfield Washington Multi-School Building Corporation	2015A FMRB-Refund 2007 bonds	2,330,000	1/15/2016	1/15/2029
Westfield Washington Multi-School Building Corporation	2021 MSBC-New Early Childhood Center/Administration Building	<u>1,275,000</u>	7/15/2022	1/15/2037
Total governmental activities		<u>21,491,392</u>		
Total of annual lease payments		<u>\$ 21,491,392</u>		

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 SCHEDULE OF LEASES AND DEBT
 June 30, 2024

<u>Type</u>	<u>Description of Debt</u>	<u>Purpose</u>	<u>Ending Principal Balance</u>	<u>Principal Due Within One Year</u>
Governmental activities:				
General Obligation Bonds	2018 GO-Renovations and improvements throughout the district		\$ 1,060,000	\$ 700,000
General Obligation Bonds	2019 GO-Renovations and improvements throughout the district		9,590,000	1,385,000
General Obligation Bonds	2023A GO-Purchase Land		4,720,000	2,185,000
General Obligation Bonds	2023B GO-Purchase Land and Technology		7,205,000	5,365,000
General Obligation Bonds	2023C GO-Tennis Courts		6,640,000	4,945,000
General Obligation Bonds	2024 GO-YMCA Classrooms/Tech/Ops		<u>8,750,000</u>	<u>1,140,000</u>
Total governmental activities			<u>37,965,000</u>	<u>15,720,000</u>
Totals			<u>\$ 37,965,000</u>	<u>\$ 15,720,000</u>

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF CAPITAL ASSETS
June 30, 2024

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 33,978,215
Infrastructure	26,242
Buildings	165,376,931
Improvements other than buildings	48,312,326
Machinery, equipment, and vehicles	9,163,017
Construction in progress	<u>799,486</u>
 Total governmental activities	 <u>257,656,217</u>
 Total capital assets	 <u>\$ 257,656,217</u>

WESTFIELD-WASHINGTON SCHOOLS
STATE REPORTING INFORMATION
July 1, 2022 - June 30, 2024

Financial Statement and Accompanying Notes:

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.

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/>.

Indiana Department of Education Reporting:

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 on the IDOE website and on the Indiana Gateway for Government Units presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-2022 to 06-30-24
<u>Department of Agriculture</u>						
Child Nutrition Cluster	Indiana Department of Education					
School Breakfast Program		10.553	FY2023, FY2024	\$ 269,296	\$ 153,203	\$ 422,499
National School Lunch Program		10.555	FY2023, FY2024	2,079,379	1,265,391	3,344,770
Commodities		10.555	FY2023, FY2024	165,623	197,801	363,424
Summer Food Service Program for Children		10.559	FY2024	-	76,871	76,871
Total - Child Nutrition Cluster				<u>2,514,298</u>	<u>1,693,266</u>	<u>4,207,564</u>
Pandemic EBT Administrative Costs	Indiana Department of Education					
P-EBT Administrative Cost Grant		10.649	FY2023	3,135	-	3,135
Total - Department of Agriculture				<u>2,517,433</u>	<u>1,693,266</u>	<u>4,210,699</u>
<u>Department of Housing and Urban Development</u>						
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii Community Connections for People With Disabilities (CCPWD)	City of Westfield	14.228	FSSA-CV2-205	29,889	-	29,889
Total - Department of Housing and Urban Development				<u>29,889</u>	<u>-</u>	<u>29,889</u>
<u>Department of Education</u>						
Special Education Cluster(IDEA)	Indiana Department of Education					
Special Education Grants to States						
IDEA, Part B		84.027	21611-132-PN01	20,365	-	20,365
IDEA, Part B		84.027	22611-132-PN01	986,893	16,226	1,003,119
IDEA, Part B		84.027	23611-132-PN01	894,360	793,480	1,687,840
IDEA, Part B		84.027	24611-132-PN01	-	1,124,385	1,124,385
COVID-19 - Supplemental Funding - IDEA, Part B		84.027X	22611-132-ARP	421,506	-	421,506
Total - Special Education Grants to States				<u>2,323,124</u>	<u>1,934,091</u>	<u>4,257,215</u>
Special Education Preschool Grants	Indiana Department of Education					
IDEA, Preschool		84.173	H173A210104	35,159	-	35,159
IDEA, Preschool		84.173	H173A220104	38,047	-	38,047
COVID-19 - Supplemental Funding - IDEA, Preschool		84.173X	22619-132-ARP	27,948	195	28,143
Total - Special Education Preschool Grants				<u>101,154</u>	<u>195</u>	<u>101,349</u>
Total - Special Education Cluster(IDEA)				<u>2,424,278</u>	<u>1,934,286</u>	<u>4,358,564</u>

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-2022 to 06-30-24
Title I Grants to Local Educational Agencies						
Indiana Department of Education						
Title I, Part A		84.010A	S010A210014	\$ 117,696	\$ -	\$ 117,696
Title I, Part A		84.010A	S010A220014	89,344	94,568	183,912
Title I, Part A		84.010A	S010A230014	-	125,476	125,476
Total - Title I Grants to Local Educational Agencies				<u>207,040</u>	<u>220,044</u>	<u>427,084</u>
Career and Technical Education Basic Grants to States						
Indiana Department of Education						
Carl D. Perkins 2023-2024		84.048	23-0719-S052	-	67,340	67,340
Education for Homeless Children and Youth						
Indiana Department of Education						
McKinney Vento Education of Homeless Children		84.196	S196A220015	-	5,000	5,000
English Language Acquisition State Grants						
Indiana Department of Education						
Title III Part A		84.365	S365A190014	12,467	10,341	22,808
Title III Part A		84.365	S365A210014	29,276	8,308	37,584
Title III Part A		84.365	S365A220014	760	19,935	20,695
Title III Part A		84.365	S365A220014	-	357	357
Total - English Language Acquisition State Grants				<u>42,503</u>	<u>38,941</u>	<u>81,444</u>
Supporting Effective Instruction State Grants						
Indiana Department of Education						
Title II, Part A		84.367A	S367A190013	1,163	-	1,163
Title II, Part A		84.367A	S367A200013	53,344	-	53,344
Title II, Part A		84.367A	S367A210013	110,679	3,582	114,261
Title II, Part A		84.367A	S367A220013	-	109,981	109,981
Title II, Part A		84.367A	S367A230013	-	11,997	11,997
Total - Supporting Effective Instruction State Grants				<u>165,186</u>	<u>125,560</u>	<u>290,746</u>
Student Support and Academic Enrichment Program						
Indiana Department of Education						
Title IV, Part A		84.424	S424A190015	11,285	-	11,285
Title IV, Part A		84.424	S424A200015	450	-	450
Title IV, Part A		84.424	S424A210015	2,301	12,647	14,948
Title IV, Part A		84.424	S424A220015	-	13,052	13,052
Title IV, Part A		84.424	S424F220015	-	118,600	118,600
Total - Student Support and Academic Enrichment Program				<u>14,036</u>	<u>144,299</u>	<u>158,335</u>

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2022 through June 30, 2024

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 06-30-24	Total Federal Awards Expended 07-01-2022 to 06-30-24
COVID-19 - Education Stabilization Fund						
Elementary and Secondary School Emergency Relief (ESSER I) Fund	Indiana Department of Education	84.425D	S425D200013	\$ 95,123	\$ -	\$ 95,123
Elementary and Secondary School Emergency Relief (ESSER II) Fund	Indiana Department of Education	84.425D	S425D210013	155,389	368,366	523,755
American Rescue Plan Elementary and Secondary School Elementary Relief (ARP ESSER) Fund	Indiana Department of Education	84.425U	S425U200013	631,944	585,418	1,217,362
Explore, Engage, Experience (3E) Grant, InvestIndiana	Hamilton County Economic Development Corporation	84.425U	7000S425U210013	-	160,222	160,222
ARP ESSER - Explore, Engage, Experience (3E) Grant	Indiana Department of Education	84.425U	7000S425U210013	200	26,481	26,681
ARP ESSER - Explore, Engage, Experience (3E) Grant	Hamilton County Economic Development Corporation	84.425U	7000S425U210013	-	217,618	217,618
ARP ESSER - Attract, Prepare, and Retain Grant (ESSER III)	Ball State University	84.425U	Contract 70508	-	19,400	19,400
Total - Education Stabilization Fund				<u>882,656</u>	<u>1,377,505</u>	<u>2,260,161</u>
Total - Department of Education				<u>3,735,699</u>	<u>3,912,975</u>	<u>7,648,674</u>
<u>Department of Health and Human Services</u>						
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance CDC Youth Survey	Indiana State Department of Health	93.079	3030	<u>48</u>	<u>-</u>	<u>48</u>
Total - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance				<u>48</u>	<u>-</u>	<u>48</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance	Indiana Department of Education	93.243	F7RYNK8LTEV3	49,138	-	49,138
Project AWARE 2021-2022		93.243	F7RYNK8LTEV3	<u>8,994</u>	<u>33,874</u>	<u>42,868</u>
Project AWARE 2022-2023						
Total - Substance Abuse and Mental Health Services Projects of Regional and National Significance				<u>58,132</u>	<u>33,874</u>	<u>92,006</u>
Child Care and Development Block Grant Child Care and Development Block Grant	Indiana State Department of Health	93.575	FY2024	<u>5,126</u>	<u>34,205</u>	<u>39,331</u>
Total - Child Care and Development Block Grant Cluster				<u>5,126</u>	<u>34,205</u>	<u>39,331</u>
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution Build Learn Grow Stabilization	Indiana State Department of Health	93.498	3030	<u>359,361</u>	<u>-</u>	<u>359,361</u>

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Period of July 1, 2022 through June 30, 2024

Federal Grantor Agency <u>Cluster Title/Program Title/Project Title</u>	<u>Pass-Through Entity or Direct Grant</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity (or Other) Identifying Number</u>	<u>Total Federal Awards Expended 06-30-23</u>	<u>Total Federal Awards Expended 06-30-24</u>	<u>Total Federal Awards Expended 07-01-2022 to 06-30-24</u>
Medicaid Cluster						
Medical Assistance Program	Indiana Department of Education					
Medicaid Reimbursement		93.778	FY2023, FY2024	\$ 151,198	\$ 220,909	\$ 372,107
Total - Medicaid Cluster				<u>151,198</u>	<u>220,909</u>	<u>372,107</u>
Total - Department of Health and Human Services				<u>573,865</u>	<u>288,988</u>	<u>862,853</u>
Total federal awards expended				<u>\$ 6,856,886</u>	<u>\$ 5,895,229</u>	<u>\$ 12,752,115</u>

See accompanying notes to the schedule of expenditure of federal awards.

WESTFIELD-WASHINGTON SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period of July 1, 2022 through June 30, 2024

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2022 through June 30, 2024. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

NOTE 2 - INDIRECT COST RATE

The School Corporation has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period of July 1, 2022 through June 30, 2024.

NOTE 4 - NON-CASH PROGRAMS (COMMODITIES)

Commodities donated to the School Corporation by the U.S. Department of Agriculture (USDA) of \$363,424 are valued based on the USDA's donated commodity price list. These are shown as part of the National School Lunch Program (10.555).

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Those Charged with Governance
Westfield-Washington Schools
Hamilton County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the Westfield-Washington Schools ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2024 and for the period July 1, 2022 through June 30, 2024 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated November 19, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the School Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Indianapolis, Indiana
November 19, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE

Those Charged with Governance
Westfield-Washington Schools
Hamilton County, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Westfield-Washington Schools' (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2022 through June 30, 2024. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2022 through June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-001, 2024-002, and 2024-003 to be material weaknesses.

(Continued)

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-004 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Indianapolis, Indiana
November 19, 2024

WESTFIELD-WASHINGTON SCHOOLS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2022 through June 30, 2024

Section I – Summary of Auditor’s Results

Financial Statement

Type of auditor’s report issued: Adverse as to GAAP, Unmodified
as to regulatory basis

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	_____ <u>X</u> _____	No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	_____ <u>X</u> _____	None Reported

Noncompliance material to financial statement noted?	_____	Yes	_____ <u>X</u> _____	No
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Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ <u>X</u> _____	Yes	_____	No
Significant deficiencies identified not considered to be material weaknesses?	_____ <u>X</u> _____	Yes	_____	None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	_____ <u>X</u> _____	Yes	_____	No
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Identification of major programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.425D, 84.425U	COVID-19 - Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs \$ 750,000

Auditee qualified as low-risk auditee?	_____	Yes	_____ <u>X</u> _____	No
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Section II – Financial Statement Findings

None noted.

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section III – Federal Award Findings and Questioned Costs

FINDING 2024-001

Information on the federal program:

Subject: Child Nutrition Cluster - Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Program, School Summer Food Service Program
Assistance Listing Number: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY2023, FY2024
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Eligibility
Audit Finding: Material Weakness

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the eligibility compliance requirement.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with eligibility requirements.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: There were no questioned costs identified.

Context: During testing over controls for eligibility, we noted there was no formal, secondary review for the applications entered in the food service software determining eligibility. Additionally, there was no documented annual review by School Corporation personnel of the income eligibility guidelines used by the food service software.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to the grant agreement and eligibility compliance requirements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2024-002

Information on the federal program:

Subject: Child Nutrition Cluster - Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Program, School Summer Food Service Program
Assistance Listing Number: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY2023, FY2024
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the reporting compliance requirement.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the reporting requirements.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: \$471 overstatement, \$2,880 understatement of claimed meals

Context: We noted that for four claims in a sample of four, the Food Service Director prepared the reimbursement claim without a secondary, documented review to ensure the accuracy of the reimbursement claim.

Additionally, the number of meals claimed on three of the four claims sampled did not agree to the supporting meal system reports. There was a gross overstatement of meals claimed of \$471 and a gross understatement of meals claimed of \$2,880 resulting in a net under reimbursement amount of \$2,409.

Identification as a repeat finding, if applicable: No.

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2024-002 (Continued)

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to the grant agreement and reporting compliance requirements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

FINDING 2024-003

Information on the federal program:

Subject: Child Nutrition Cluster – Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
Assistance Listing Number: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY2023, FY2024
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement
Audit Finding: Material Weakness

Criteria: 2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.318(a) states: "The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part."

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . .

- (b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2024-003 (Continued)

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child Nutrition Program and Procurement compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Procurement and Suspension and Debarment compliance requirement.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: There were no questioned costs identified.

Context: For the one small purchase method procurement sampled for testing, we noted that the School Corporation, did not obtain quotes for the sample item. The sample item amount disbursed was \$77,700 for food service equipment maintenance in FY23. The School Corporation did properly perform a suspension and debarment check on the vendor.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to ensure that the School Corporation's procurement policy is adhered to and quotes are obtained from an adequate number of qualified sources as required for small purchase method procurements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

WESTFIELD-WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2022 through June 30, 2024

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2024-004

Information on the federal program:

Subject: Child Nutrition Cluster – Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
Assistance Listing Number: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY2024
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions – Paid Lunch Equity
Audit Finding: Significant Deficiency

Criteria: 2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the Child Nutrition Program and Special Tests and Provisions – Paid Lunch Equity compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the Paid Lunch Equity compliance requirement.

Effect: The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs: There were no questioned costs identified.

Context: For the paid lunch equity calculation performed in FY24, we noted the Food Service Director prepared the calculation without a secondary, documented review to ensure the accuracy of the calculation.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to the grant agreement and paid lunch equity compliance requirements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.



CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2024

Finding 2024-001 – Child Nutrition Cluster – Eligibility

Contact Person Responsible for Corrective Action: Marsha Bohannon, Controller
Contact Phone Number: (317) 867-8000

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: School corporation personnel will conduct an annual review of the income eligibility guidelines used by the food service software. The review will ensure that the guidelines are current, accurate, and consistent with federal and state requirements. The results of the review will be documented, and any necessary updates or changes will be implemented promptly.

Anticipated Completion Date: November 13, 2024

Finding 2024-002 – Child Nutrition Cluster – Reporting

Contact Person Responsible for Corrective Action: Marsha Bohannon, Controller
Contact Phone Number: (317) 867-8000

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The food service director will pull the End of Day Summary Reports from Lunchtime and input the information into the Child Nutrition Portal. All reports will be provided to the controller to confirm accuracy. Once reviewed and approved, the food service director will submit the report through the Child Nutrition Portal. All documents will be scanned together and be retained for audit.

Anticipated Completion Date: October 2, 2024

Finding 2024-003 – Child Nutrition Cluster – Procurement

Contact Person Responsible for Corrective Action: Marsha Bohannon, Controller
Contact Phone Number: (317) 867-8000

Views of Responsible Official: We concur with the finding.



Description of Corrective Action Plan: We will contact our educational service center and see if they are able to either do an RFI or RFP for food service equipment maintenance or we will otherwise request three quotes for small purchases. We are currently under a contract with SmartCare for food service equipment maintenance until the end of this current school year.

Anticipated Completion Date: July 1, 2025

Finding 2024-004 – Child Nutrition Cluster – Special Tests and Provisions – Paid Lunch Equity

Contact Person Responsible for Corrective Action: Marsha Bohannon, Controller
Contact Phone Number: (317) 867-8000

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The food service director will complete the Paid Lunch Equity spreadsheet, provide the spreadsheet and all supporting documents to the controller for review. Once approved, it will be submitted to the Indiana Department of Education. The supporting documents will either be scanned in or paper documents will be retained for future audit.

Anticipated Completion Date: November 19, 2024



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

2022 – 001 – Child Nutrition Cluster – Suspension and Debarment

Federal Agency: U.S. Department of Agriculture

Federal Program Title: Child Nutrition Cluster

Assistance Listing Number: 10.553/10.555/10.559

Federal Award Identification Number and Year: FY 2020-2021 and FY 2021-2022

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: FY 2020-2021, FY 2021-2022

Award Period: July 1, 2020 through June 30, 2022

Type of Finding: Significant Deficiency in Internal Control over Compliance, Other Matters.

Context: During our testing, we noted the Westfield-Washington Schools did not have a policy nor the internal controls to review vendors to ensure they were not suspended or debarred. Further, there was no evidence or support to show that the vendors were reviewed before Westfield-Washington Schools entered a transaction with such vendors. A total of \$6,914,831, from 2 vendors, were expended in the award period that were subject to the suspension and debarment compliance requirement.

Status: Resolved.

