

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WAWASEE COMMUNITY SCHOOL CORPORATION

KOSCIUSKO COUNTY, INDIANA

July 1, 2021 to June 30, 2023



**FILED**

03/26/2024



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	9-11
Notes to Financial Statement .....	12-19
Other Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	22-47
Schedule of Leases and Debt .....	49
Other Reports.....	50

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	James Flecker (Vacant) Rachel Moore	07-01-21 to 06-14-22 06-15-22 to 07-11-22 07-12-22 to 06-30-24
Superintendent of Schools	Dr. Stephen Troyer	07-01-21 to 06-30-24
President of the School Board	Don Bokhart	07-01-21 to 06-30-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE WAWASEE COMMUNITY SCHOOL  
CORPORATION, KOSCIUSKO COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of the Wawasee Community School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2021 to June 30, 2023, and the related notes to the financial statement as listed in the Table of Contents.

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation for the period of July 1, 2021 to June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, for the period of July 1, 2021 to June 30, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

***Responsibilities of Management for the Financial Statement***

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2024, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 20, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The School Corporation's Financial Reports can be found on the Indiana Department of Education website: [IDOE Finance Dashboard](#). This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office. Additionally, some financial information of the School Corporation can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

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

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
Education	\$ 1,920,758	\$ 22,907,601	\$ 21,280,843	\$ (1,621,629)	\$ 1,925,887	\$ 21,907,410	\$ 20,874,444	\$ (750,000)	\$ 2,208,853
Debt Service	3,463,318	8,381,788	8,000,689	(740,190)	3,104,227	9,976,889	9,728,237	-	3,352,879
Operations	6,537,861	8,364,879	9,483,194	(102,400)	5,317,146	8,028,759	8,064,306	860,250	6,141,849
Rainy Day	2,120,927	6,955	35,485	500,000	2,592,397	225,816	305,981	-	2,512,232
Wcsc G.O. Bond Series 2022	-	-	-	-	-	-	337,821	5,765,306	5,427,485
2018 Construction Bond	1,036,798	-	792,203	-	244,595	-	233,507	-	11,088
2019 Bond	643,129	-	604,893	-	38,236	-	38,236	-	-
2020 Construction Bond	2,017,535	-	1,227,618	-	789,917	-	789,917	-	-
2020 Go Bond	2,537,355	-	523,913	-	2,013,442	132,060	1,656,776	-	488,726
2021 Go Bond	-	-	411,274	3,742,455	3,331,181	-	807,076	-	2,524,105
School Lunch	358,082	1,615,832	1,555,421	-	418,493	1,986,756	1,665,745	-	739,504
Curricular Materials Rental	(404,804)	362,852	455,876	740,145	242,317	331,698	185,307	-	388,708
Self Insurance	3,263,288	6,977,023	6,310,532	1,250,000	5,179,779	5,522,540	4,995,144	-	5,707,175
Area Vocational	-	302,313	302,313	-	-	131,750	131,750	-	-
Welc	47,980	490,080	444,426	-	93,634	457,466	565,378	-	(14,278)
Dekko Child Care Licensure Grant	-	25,000	6,435	-	18,565	-	17,961	-	604
20-21 Kccf Early Childhood Initiatives	(23)	-	(23)	-	-	-	-	-	-
20-21 Dekko Early Childhood Initiative T	63	-	63	-	-	-	-	-	-
Syracuse Building S	78,426	-	78,426	-	-	-	-	-	-
Syracuse S	88,570	-	88,570	-	-	-	-	-	-
Covid19 Expense	(14,903)	-	(14,903)	-	-	-	-	-	-
Keys Grant:Childcare Training	71	-	71	-	-	-	-	-	-
Educational Plate	544	281	-	-	825	300	-	-	1,125
19-20 Views On Learning Grant	10,378	-	10,378	-	-	-	-	-	-
20-21 Views On Learning	25,000	-	25,000	-	-	-	-	-	-
21-22 Views On Learning Grant	25,000	-	9,027	-	15,973	-	4,014	-	11,959
Dekko Lead Learners Grant	-	-	-	-	-	20,000	20,000	-	-
Women Of Today Donation	-	-	-	-	-	2,500	-	-	2,500
lasbo Annual Meeting Member Scholarship	-	-	-	-	-	500	500	-	-
Linnemeier Student Success	-	-	-	-	-	-	3,400	-	(3,400)
Plc Live Event Donation	-	-	-	-	-	4,600	-	-	4,600
Keys Grant 20220436 M. Payton Wms	-	-	-	-	-	458	458	-	-
2022-2023 Laan Teacher Grant	-	-	-	-	-	193	193	-	-
Wactc Donation	2,706	2,500	1,990	-	3,216	-	-	-	3,216
Dyslexia Curriculum Donation	-	1,875	783	-	1,092	-	152	-	940
Lilly Comprehensive Counseling	(11,548)	-	(11,548)	-	-	-	-	-	-
Kccf Counseling Support	375	-	375	-	-	-	-	-	-
Shoop Syf Donation	-	-	-	-	-	8,500	1,702	-	6,798
Dekko-Deeper Learning Conferen	226	-	226	-	-	-	-	-	-
Tcu Savings	5	-	-	-	5	-	-	-	5
Korenstra Family Donation	7,734	-	3,127	-	4,607	-	2,513	-	2,094
Korenstra Family Donation 2021	-	10,000	2,458	-	7,542	-	362	-	7,180
Korenstra Donation 2023	-	-	-	-	-	10,000	3,500	-	6,500
17-18 Dekko Arts Grant	3,643	-	3,643	-	-	-	-	-	-
18-19 Dekko Arts Grant	3,501	-	3,501	-	-	-	-	-	-
United Way Start Up Grant	2,842	-	2,842	-	-	6,000	6,000	-	-
United Way Kg Countdown 2021	(5,081)	-	(5,081)	-	-	-	-	-	-

WAWASEE COMMUNITY SCHOOL CORPORATION  
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 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
20 United Way Kdg Countdown	713	-	713	-	-	-	-	-	-
Private Foundation	5,000	-	-	-	5,000	-	501	-	4,499
Dekko Fostering Innovation	72,615	-	72,615	-	-	-	-	-	-
19-20 Lead Learners	(405)	-	(405)	-	-	-	-	-	-
20-21 Lead Learners Program	21,082	-	-	(21,082)	-	-	-	-	-
21-22 Lead Learners Program	30,000	10,000	101,828	21,082	(40,746)	130,627	105,789	-	(15,908)
C. Thornburg Memorial Scholarship	-	281	200	-	81	397	118	-	360
D. Kistler Memorial Scholarship	-	222	-	-	222	900	222	-	900
M. Price Memorial Scholarship	-	1,000	1,000	-	-	1,000	-	-	1,000
Whs Class Of 1989 Memorial Scholarship	-	550	-	-	550	600	550	-	600
Heart Of Football Scholarship	-	-	-	-	-	1,000	-	-	1,000
19-20 High Ability Grant	1,805	-	-	-	1,805	-	-	-	1,805
20-21 High Ability Program	17,244	-	17,244	-	-	-	-	-	-
21-22 High Ability Program	-	36,704	15,967	-	20,737	-	20,737	-	-
Formative Assessment	8,250	35,877	41,867	-	2,260	34,800	23,778	-	13,282
Special Education Excess Costs	-	281,087	200,600	-	80,487	315,739	501,470	-	(105,244)
Medicaid Reimbursement-State	-	7,879	4,508	(3,371)	-	17,507	11,667	-	5,840
Secured Schools Safety Grant	(33,781)	75,000	41,219	-	-	-	-	-	-
Stem Program	(13,109)	59,086	56,354	-	(10,377)	10,237	-	-	(140)
20-21 Alt. Ed. Grant	-	9,750	9,750	-	-	-	-	-	-
21-22 Alt. Ed. Grant	-	-	-	-	-	14,250	14,250	-	-
19-20 Early Intervention Grant	4,024	-	-	-	4,024	-	4,024	-	-
21-22 Early Intervention Grant	-	12,408	4,016	-	8,392	-	9,012	-	(620)
22-23 Early Intervention Grant	-	-	-	-	-	7,234	6,680	-	554
20-21 Non-English Speaking Grant	16,825	-	16,825	-	-	-	-	-	-
21-22 Non-Eng. Spkg Program	-	25,921	16,519	-	9,402	-	13,641	-	(4,239)
22-23 Non-English Speaking Grant	-	-	-	-	-	22,321	22,321	-	-
Cte Performance Grant	1,007	-	1,007	-	-	1,210	1,210	-	-
2020 Teacher Appreciation Grant	(17,536)	-	(17,536)	-	-	-	-	-	-
2022 Teacher Appreciation Grant	-	105,794	105,794	-	-	-	-	-	-
2022-2023 Teacher Appreciation Grant	-	-	-	-	-	102,739	102,739	-	-
High Ability Program	-	-	-	-	-	34,128	23,091	-	11,037
Connectivity Grant	11,864	12,760	23,670	-	954	21,420	6,913	-	15,461
19-20 Title I	(2,180)	165	(2,015)	-	-	-	-	-	-
20-21 Title I	(34,081)	79,615	45,534	-	-	-	-	-	-
21-22 Title I	-	324,746	351,527	-	(26,781)	91,847	65,066	-	-
22-23 Title I	-	-	-	-	-	312,582	338,168	-	(25,586)
Indiana Learns Tutorial Assistance	-	-	-	-	-	13,410	20,605	-	(7,195)
18-19 School Age Special Needs	(6,031)	9,206	3,175	-	-	-	-	-	-
19-20 School Age Spec Needs	(12,161)	47,910	35,600	-	149	-	149	-	-
20-21 School Age Spec Needs	(28,711)	129,521	101,248	-	(438)	36,209	35,771	-	-
21-22 School Age Special Needs	-	562,013	621,155	-	(59,142)	91,608	36,147	-	(3,681)
22-23 School Age Special Needs	-	-	-	-	-	504,883	595,547	-	(90,664)

WAWASEE COMMUNITY SCHOOL CORPORATION  
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 For the Years Ended June 30, 2022 and 2023

Fund	Cash and Investments 07-01-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-23
20-21 Preschool Spec Needs	(710)	819	109	-	-	208	208	-	-
21-22 Preschool Special Needs	-	13,072	13,709	-	(637)	1,439	802	-	-
22-23 Preschool Special Needs	-	-	-	-	-	14,299	14,381	-	(82)
18-19 Cte Incentive	5,770	-	5,770	-	-	-	-	-	-
19-21 Title IV Part A	-	33,962	33,962	-	-	-	-	-	-
20-22 Title IV Part A	-	28,254	28,672	-	(418)	10,248	9,830	-	-
21-23 Title IV	-	-	4,458	-	(4,458)	12,895	9,428	-	(991)
22-24 Title IV	-	-	-	-	-	353	353	-	-
19-20 Perkins Assessment Grant	(2,025)	2,025	-	-	-	-	-	-	-
20-21 Perkins Assessment Grant	(2,200)	2,400	200	-	-	-	-	-	-
22-23 Perkins Assessment Grant	-	-	-	-	-	770	4,700	-	(3,930)
20-21 Perkins Cte Covid-19 Assistance Gr	(40)	-	(40)	-	-	-	-	-	-
21-22 Perkins Clna Planning Grant	-	-	1,500	-	(1,500)	-	(1,500)	-	-
19-20 Perkins Grant	2,858	(4,425)	(1,567)	-	-	-	-	-	-
20-21 Perkins Grant	(37,135)	52,658	9,196	-	6,327	-	6,327	-	-
21-22 Perkins Grant	-	70,983	96,978	-	(25,995)	30,821	4,826	-	-
22-23 Perkins Basic Grant	-	-	-	-	-	73,114	102,409	-	(29,295)
Blg Stabilization Grant	-	314,796	60,287	-	254,509	-	262,787	-	(8,278)
Medicaid Reimbursement-Federal	35,921	20,716	11,625	-	45,012	44,810	11,088	-	78,734
Mac Medicaid Reimbursement	79,816	22,455	1,296	-	100,975	18,506	1,910	-	117,571
18-20 Title II Part A	(12,954)	52,311	39,357	-	-	-	-	-	-
19-21 Title II Part A	11,605	54,173	65,778	-	-	7,508	7,508	-	-
20-22 Title II Part A	1,000	32,280	33,791	-	(511)	51,949	51,438	-	-
21-23 Title II Part A	-	-	16,171	-	(16,171)	47,058	42,137	-	(11,250)
22-24 Title II Part A	-	-	-	-	-	117	117	-	-
21-23 Title III	-	5,690	5,690	-	-	1,943	1,966	-	(23)
22-24 Title III	-	-	-	-	-	89	89	-	-
20-22 Title III	(4,200)	4,200	699	-	(699)	5,690	4,991	-	-
Clearing	53,584	6,280,392	6,279,509	-	54,467	5,803,077	5,806,978	-	50,566
Mckinney Vento Grant	-	-	-	-	-	-	1,046	-	(1,046)
Idea Arp 611 School Age Sp Needs	-	4,226	14,209	-	(9,983)	76,041	75,555	-	(9,497)
Arp Idea Part B 619	-	-	-	-	-	811	2,912	-	(2,101)
Esser III	-	111,116	135,391	-	(24,275)	556,140	567,286	-	(35,421)
Esser II	(52,431)	449,727	468,773	-	(71,477)	711,144	685,432	-	(45,765)
Esser I	(3,325)	72,480	69,155	-	-	40,796	40,796	-	-
Prepaid School Meal	87,035	77,376	74,489	-	89,922	524,467	538,518	-	75,871
Totals	<u>\$ 23,964,759</u>	<u>\$ 58,978,160</u>	<u>\$ 60,973,186</u>	<u>\$ 3,765,010</u>	<u>\$ 25,734,743</u>	<u>\$ 58,555,136</u>	<u>\$ 60,654,864</u>	<u>\$ 5,875,556</u>	<u>\$ 29,510,571</u>

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

WAWASEE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

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

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

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

WAWASEE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

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

*E. Disbursements*

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

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

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

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

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

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

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

WAWASEE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(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.

**F. Other Financing Sources and Uses**

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

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

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

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

WAWASEE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

WAWASEE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan Description*

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

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

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

WAWASEE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

*Financial Report*

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

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

*Contributions*

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

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

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

WAWASEE COMMUNITY SCHOOL CORPORATION  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 7. Negative Receipts and Disbursements**

The financial statement contains some receipts and disbursements which appear as negative entries. This is a result of the correction of errors from prior periods and closing out grant funds deemed dormant that had a negative cash balance. The errors made in the prior period were corrected by reversing the original entry. Since the original entry and the correction were made in separate periods, a negative receipt and disbursement were shown in the current period.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash.

*Reimbursable grant funds:* The nature of a reimbursable grant is to be spent first, then submit a reimbursement request. Reimbursements were not received by June 30, 2022, and June 30, 2023, respectively.

*Linnemeier Student Success fund:* This is a private donation where the funds are held by the Kosciusko County Community Foundation (KCCF). Funds are first spent then a reimbursement request is sent to KCCF. Reimbursements were not received by June 30, 2023.

*21-22 Lead Learners Program fund:* This is a reimbursable disbursements fund. Funds are first spent then a reimbursement request is sent to the Region 8 Education Service Center. Reimbursements were not received by June 30, 2022, and June 30, 2023, respectively.

*Other funds:* The cash deficits in these funds are a result of payments out of the funds, brought about by unknown circumstances, exceeding the funds' cash balance.

**Note 9. Restatements**

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

Fund	Balance as of June 30, 2021	Prior Period Adjustments	Balance as of July 1, 2021
Education	\$ 1,911,866	\$ 8,892	\$ 1,920,758
Syracuse Building Funds	87,321	(8,895)	78,426

WAWASEE COMMUNITY SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 10. Holding Corporations**

The School Corporation has entered into capital leases with the Wawasee High School Building Corporation and the Wawasee Community School Corporation New Elementary & Remodeling Building Corporation (the lessors). The lessors were organized as not-for-profit corporations pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessors have been determined to be related-parties of the School Corporation. Lease payments to the Wawasee High School Building Corporation during the fiscal years ending June 30, 2022 and 2023, totaled \$3,462,500 and \$3,388,619, respectively. Lease payments to the Wawasee Community School Corporation New Elementary & Remodeling Building Corporation during the fiscal years ending June 30, 2022 and 2023, totaled \$2,882,200 and \$2,913,000, respectively.

**Note 11. Subsequent Events**

On October 27, 2023, the School Corporation issued General Obligation Bonds of 2023A in the amount of \$14,520,000. The proceeds will be used to pay the cost of the renovation of and improvements to school facilities, including the construction of a Performing Arts Center, reconstruction of Milford School, improvements to facilities in the School Corporation, and the purchase of equipment, and technology.

On November 20, 2023, the School Corporation issued General Obligation Bonds of 2023B in the amount of \$3,825,000. The proceeds will be used to pay the cost of the renovation of and improvements to school facilities, including deferred maintenance improvements, site improvements, and the purchase of equipment and technology.

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OTHER INFORMATION

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

	Education	Debt Service	Operations	Rainy Day	Wcsc G.O. Bond Series 2022	2018 Construction Bond	2019 Bond	2020 Construction Bond	2020 Go Bond	2021 Go Bond
Cash and investments - beginning	\$ 1,920,758	\$ 3,463,318	\$ 6,537,861	\$ 2,120,927	\$ -	\$ 1,036,798	\$ 643,129	\$ 2,017,535	\$ 2,537,355	\$ -
Receipts:										
Local sources	691,321	8,381,788	8,185,650	-	-	-	-	-	-	-
Intermediate sources	91	-	-	-	-	-	-	-	-	-
State sources	20,735,118	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	6,955	-	-	-	-	-	-
Other receipts	1,481,071	-	179,229	-	-	-	-	-	-	-
Total receipts	22,907,601	8,381,788	8,364,879	6,955	-	-	-	-	-	-
Disbursements:										
Instruction	17,633,274	-	-	-	-	-	-	-	-	-
Support services	3,242,540	-	9,031,520	-	-	-	-	-	-	-
Noninstructional services	405,029	-	93,914	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	357,760	35,485	-	792,203	604,893	1,227,618	523,913	319,212
Debt services	-	8,000,689	-	-	-	-	-	-	-	92,062
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	21,280,843	8,000,689	9,483,194	35,485	-	792,203	604,893	1,227,618	523,913	411,274
Excess (deficiency) of receipts over disbursements	1,626,758	381,099	(1,118,315)	(28,530)	-	(792,203)	(604,893)	(1,227,618)	(523,913)	(411,274)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	3,742,455
Sale of capital assets	-	-	22,600	-	-	-	-	-	-	-
Transfers in	3,371	747,733	625,000	500,000	-	-	-	-	-	-
Transfers out	(1,625,000)	(1,487,923)	(750,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,621,629)	(740,190)	(102,400)	500,000	-	-	-	-	-	3,742,455
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,129	(359,091)	(1,220,715)	471,470	-	(792,203)	(604,893)	(1,227,618)	(523,913)	3,331,181
Cash and investments - ending	\$ 1,925,887	\$ 3,104,227	\$ 5,317,146	\$ 2,592,397	\$ -	\$ 244,595	\$ 38,236	\$ 789,917	\$ 2,013,442	\$ 3,331,181

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

	School Lunch	Curricular Materials Rental	Self Insurance	Area Vocational	Welc	Dekko Child Care Licensure Grant	20-21 Kccf Early Childhood Initiatives	20-21 Dekko Early Childhood Initiative T	Syracuse Building S	Syracuse S
Cash and investments - beginning	\$ 358,082	\$ (404,804)	\$ 3,263,288	\$ -	\$ 47,980	\$ -	\$ (23)	\$ 63	\$ 78,426	\$ 88,570
Receipts:										
Local sources	168,130	249,081	6,977,023	302,313	396,565	25,000	-	-	-	-
Intermediate sources	-	-	-	-	93,515	-	-	-	-	-
State sources	12,620	113,771	-	-	-	-	-	-	-	-
Federal sources	1,435,082	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,615,832	362,852	6,977,023	302,313	490,080	25,000	-	-	-	-
Disbursements:										
Instruction	-	-	-	302,313	436,209	6,435	(23)	63	-	-
Support services	-	455,876	-	-	8,217	-	-	-	78,426	88,570
Noninstructional services	1,555,421	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	6,310,532	-	-	-	-	-	-	-
Total disbursements	1,555,421	455,876	6,310,532	302,313	444,426	6,435	(23)	63	78,426	88,570
Excess (deficiency) of receipts over disbursements	60,411	(93,024)	666,491	-	45,654	18,565	23	(63)	(78,426)	(88,570)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	1,487,923	1,500,000	-	-	-	-	-	-	-
Transfers out	-	(747,778)	(250,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	740,145	1,250,000	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	60,411	647,121	1,916,491	-	45,654	18,565	23	(63)	(78,426)	(88,570)
Cash and investments - ending	\$ 418,493	\$ 242,317	\$ 5,179,779	\$ -	\$ 93,634	\$ 18,565	\$ -	\$ -	\$ -	\$ -

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

	Covid19 Expense	Keys Grant:Childcare Training	Educational Plate	19-20 Views On Learning Grant	20-21 Views On Learning	21-22 Views On Learning Grant	Dekko Lead Learners Grant	Women Of Today Donation	Iasbo Annual Meeting Member Scholarship	Linnemeier Student Success
Cash and investments - beginning	\$ (14,903)	\$ 71	\$ 544	\$ 10,378	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	281	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	281	-	-	-	-	-	-	-
Disbursements:										
Instruction	15,636	71	-	-	-	-	-	-	-	-
Support services	(170)	-	-	10,378	25,000	9,027	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	(30,369)	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	(14,903)	71	-	10,378	25,000	9,027	-	-	-	-
Excess (deficiency) of receipts over disbursements	14,903	(71)	281	(10,378)	(25,000)	(9,027)	-	-	-	-
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	14,903	(71)	281	(10,378)	(25,000)	(9,027)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 825	\$ -	\$ -	\$ 15,973	\$ -	\$ -	\$ -	\$ -

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

	Plc Live Event Donation	Keys Grant 20220436 M. Payton Wms	2022-2023 Laan Teacher Grant	Wactc Donation	Dyslexia Curriculum Donation	Lilly Comprehensive Counseling	Kccf Counseling Support	Shoop Syf Donation	Dekko-Deeper Learning Conferen	Tcu Savings
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,706	\$ -	\$ (11,548)	\$ 375	\$ -	\$ 226	\$ 5
Receipts:										
Local sources	-	-	-	-	1,875	-	-	-	-	-
Intermediate sources	-	-	-	2,500	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	2,500	1,875	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	1,990	-	(11,548)	375	-	-	-
Support services	-	-	-	-	783	-	-	-	226	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,990	783	(11,548)	375	-	226	-
Excess (deficiency) of receipts over disbursements	-	-	-	510	1,092	11,548	(375)	-	(226)	-
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	-	-	-	510	1,092	11,548	(375)	-	(226)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,216	\$ 1,092	\$ -	\$ -	\$ -	\$ -	\$ 5

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

	Korenstra Family Donation	Korenstra Family Donation 2021	Korenstra Donation 2023	17-18 Dekko Arts Grant	18-19 Dekko Arts Grant	United Way Start Up Grant	United Way Kg Countdown 2021	20 United Way Kdg Countdown	Private Foundation	Dekko Fostering Innovation
Cash and investments - beginning	\$ 7,734	\$ -	\$ -	\$ 3,643	\$ 3,501	\$ 2,842	\$ (5,081)	\$ 713	\$ 5,000	\$ 72,615
Receipts:										
Local sources	-	10,000	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	10,000	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	3,127	2,458	-	3,643	3,501	2,842	(5,081)	713	-	36,000
Support services	-	-	-	-	-	-	-	-	-	36,615
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,127	2,458	-	3,643	3,501	2,842	(5,081)	713	-	72,615
Excess (deficiency) of receipts over disbursements	(3,127)	7,542	-	(3,643)	(3,501)	(2,842)	5,081	(713)	-	(72,615)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,127)	7,542	-	(3,643)	(3,501)	(2,842)	5,081	(713)	-	(72,615)
Cash and investments - ending	\$ 4,607	\$ 7,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -

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

	19-20 Lead Learners	20-21 Lead Learners Program	21-22 Lead Learners Program	C. Thornburg Memorial Scholarship	D. Kistler Memorial Scholarship	M. Price Memorial Scholarship	Whs Class Of 1989 Memorial Scholarship	Heart Of Football Scholarship	19-20 High Ability Grant	20-21 High Ability Program
Cash and investments - beginning	\$ (405)	\$ 21,082	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,805	\$ 17,244
Receipts:										
Local sources	-	-	-	281	222	1,000	550	-	-	-
Intermediate sources	-	-	10,000	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	10,000	281	222	1,000	550	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	17,244
Support services	(405)	-	101,828	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	200	-	1,000	-	-	-	-
Total disbursements	(405)	-	101,828	200	-	1,000	-	-	-	17,244
Excess (deficiency) of receipts over disbursements	405	-	(91,828)	81	222	-	550	-	-	(17,244)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	21,082	-	-	-	-	-	-	-
Transfers out	-	(21,082)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(21,082)	21,082	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	405	(21,082)	(70,746)	81	222	-	550	-	-	(17,244)
Cash and investments - ending	\$ -	\$ -	\$ (40,746)	\$ 81	\$ 222	\$ -	\$ 550	\$ -	\$ 1,805	\$ -

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

	21-22 High Ability Program	Formative Assessment	Special Education Excess Costs	Medicaid Reimbursement- State	Secured Schools Safety Grant	Stem Program	20-21 Alt. Ed. Grant	21-22 Alt. Ed. Grant	19-20 Early Intervention Grant	21-22 Early Intervention Grant
Cash and investments - beginning	\$ -	\$ 8,250	\$ -	\$ -	\$ (33,781)	\$ (13,109)	\$ -	\$ -	\$ 4,024	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	36,704	35,877	281,087	7,879	75,000	59,086	9,750	-	-	12,408
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>36,704</u>	<u>35,877</u>	<u>281,087</u>	<u>7,879</u>	<u>75,000</u>	<u>59,086</u>	<u>9,750</u>	<u>-</u>	<u>-</u>	<u>12,408</u>
Disbursements:										
Instruction	15,967	-	200,600	-	-	41,112	9,750	-	-	-
Support services	-	41,867	-	4,508	-	15,242	-	-	-	4,016
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	41,219	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>15,967</u>	<u>41,867</u>	<u>200,600</u>	<u>4,508</u>	<u>41,219</u>	<u>56,354</u>	<u>9,750</u>	<u>-</u>	<u>-</u>	<u>4,016</u>
Excess (deficiency) of receipts over disbursements	<u>20,737</u>	<u>(5,990)</u>	<u>80,487</u>	<u>3,371</u>	<u>33,781</u>	<u>2,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,392</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(3,371)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,371)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>20,737</u>	<u>(5,990)</u>	<u>80,487</u>	<u>-</u>	<u>33,781</u>	<u>2,732</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,392</u>
Cash and investments - ending	<u>\$ 20,737</u>	<u>\$ 2,260</u>	<u>\$ 80,487</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,377)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,024</u>	<u>\$ 8,392</u>

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

	22-23 Early Intervention Grant	20-21 Non- English Speaking Grant	21-22 Non-Eng. Spkg Program	22-23 Non- English Speaking Grant	Cte Performance Grant	2020 Teacher Appreciation Grant	2022 Teacher Appreciation Grant	2022-2023 Teacher Appreciation Grant	High Ability Program	Connectivity Grant
Cash and investments - beginning	\$ -	\$ 16,825	\$ -	\$ -	\$ 1,007	\$ (17,536)	\$ -	\$ -	\$ -	\$ 11,864
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	25,921	-	-	-	105,794	-	-	12,760
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	25,921	-	-	-	105,794	-	-	12,760
Disbursements:										
Instruction	-	16,567	16,519	-	1,007	(17,536)	105,794	-	-	-
Support services	-	-	-	-	-	-	-	-	-	23,670
Noninstructional services	-	258	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	16,825	16,519	-	1,007	(17,536)	105,794	-	-	23,670
Excess (deficiency) of receipts over disbursements	-	(16,825)	9,402	-	(1,007)	17,536	-	-	-	(10,910)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(16,825)	9,402	-	(1,007)	17,536	-	-	-	(10,910)
Cash and investments - ending	\$ -	\$ -	\$ 9,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 954

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

	19-20 Title I	20-21 Title I	21-22 Title I	22-23 Title I	Indiana Learns Tutorial Assistance	18-19 School Age Special Needs	19-20 School Age Spec Needs	20-21 School Age Spec Needs	21-22 School Age Special Needs	22-23 School Age Special Needs
Cash and investments - beginning	\$ (2,180)	\$ (34,081)	\$ -	\$ -	\$ -	\$ (6,031)	\$ (12,161)	\$ (28,711)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	165	79,615	324,746	-	-	9,206	47,910	129,521	562,013	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>165</b>	<b>79,615</b>	<b>324,746</b>	<b>-</b>	<b>-</b>	<b>9,206</b>	<b>47,910</b>	<b>129,521</b>	<b>562,013</b>	<b>-</b>
Disbursements:										
Instruction	(1,564)	44,911	284,847	-	-	-	-	74,901	461,555	-
Support services	(451)	463	62,502	-	-	3,175	35,600	26,347	159,600	-
Noninstructional services	-	160	4,178	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>(2,015)</b>	<b>45,534</b>	<b>351,527</b>	<b>-</b>	<b>-</b>	<b>3,175</b>	<b>35,600</b>	<b>101,248</b>	<b>621,155</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	2,180	34,081	(26,781)	-	-	6,031	12,310	28,273	(59,142)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,180	34,081	(26,781)	-	-	6,031	12,310	28,273	(59,142)	-
Cash and investments - ending	\$ -	\$ -	\$ (26,781)	\$ -	\$ -	\$ -	\$ 149	\$ (438)	\$ (59,142)	\$ -

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

	20-21 Preschool Spec Needs	21-22 Preschool Special Needs	22-23 Preschool Special Needs	18-19 Cte Incentive	19-21 Title IV Part A	20-22 Title IV Part A	21-23 Title IV	22-24 Title IV	19-20 Perkins Assessment Grant	20-21 Perkins Assessment Grant
Cash and investments - beginning	\$ (710)	\$ -	\$ -	\$ 5,770	\$ -	\$ -	\$ -	\$ -	\$ (2,025)	\$ (2,200)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	819	13,072	-	-	33,962	28,254	-	-	2,025	2,400
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	819	13,072	-	-	33,962	28,254	-	-	2,025	2,400
Disbursements:										
Instruction	109	13,709	-	5,770	-	-	-	-	-	200
Support services	-	-	-	-	33,962	28,672	4,458	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	109	13,709	-	5,770	33,962	28,672	4,458	-	-	200
Excess (deficiency) of receipts over disbursements	710	(637)	-	(5,770)	-	(418)	(4,458)	-	2,025	2,200
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	710	(637)	-	(5,770)	-	(418)	(4,458)	-	2,025	2,200
Cash and investments - ending	\$ -	\$ (637)	\$ -	\$ -	\$ -	\$ (418)	\$ (4,458)	\$ -	\$ -	\$ -

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

	22-23 Perkins Assessment Grant	20-21 Perkins Cte Covid-19 Assistance Gr	21-22 Perkins Clna Planning Grant	19-20 Perkins Grant	20-21 Perkins Grant	21-22 Perkins Grant	22-23 Perkins Basic Grant	Blg Stabilization Grant	Medicaid Reimbursement- Federal	Mac Medicaid Reimbursement
Cash and investments - beginning	\$ -	\$ (40)	\$ -	\$ 2,858	\$ (37,135)	\$ -	\$ -	\$ -	\$ 35,921	\$ 79,816
Receipts:										
Local sources	-	-	-	(2,400)	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	(2,025)	52,658	70,983	-	314,796	20,716	22,455
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,425)</b>	<b>52,658</b>	<b>70,983</b>	<b>-</b>	<b>314,796</b>	<b>20,716</b>	<b>22,455</b>
Disbursements:										
Instruction	-	(40)	1,500	(1,567)	9,196	96,978	-	60,287	-	1,296
Support services	-	-	-	-	-	-	-	-	11,625	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>(40)</b>	<b>1,500</b>	<b>(1,567)</b>	<b>9,196</b>	<b>96,978</b>	<b>-</b>	<b>60,287</b>	<b>11,625</b>	<b>1,296</b>
Excess (deficiency) of receipts over disbursements	-	40	(1,500)	(2,858)	43,462	(25,995)	-	254,509	9,091	21,159
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	40	(1,500)	(2,858)	43,462	(25,995)	-	254,509	9,091	21,159
Cash and investments - ending	\$ -	\$ -	\$ (1,500)	\$ -	\$ 6,327	\$ (25,995)	\$ -	\$ 254,509	\$ 45,012	\$ 100,975

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

	18-20 Title II Part A	19-21 Title II Part A	20-22 Title II Part A	21-23 Title II Part A	22-24 Title II Part A	21-23 Title III	22-24 Title III	20-22 Title III	Clearing
Cash and investments - beginning	\$ (12,954)	\$ 11,605	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ (4,200)	\$ 53,584
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	52,311	54,173	32,280	-	-	5,690	-	4,200	-
Other receipts	-	-	-	-	-	-	-	-	6,280,392
Total receipts	52,311	54,173	32,280	-	-	5,690	-	4,200	6,280,392
Disbursements:									
Instruction	-	-	-	-	-	5,690	-	-	-
Support services	39,357	65,778	33,791	16,171	-	-	-	699	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	6,279,509
Total disbursements	39,357	65,778	33,791	16,171	-	5,690	-	699	6,279,509
Excess (deficiency) of receipts over disbursements	12,954	(11,605)	(1,511)	(16,171)	-	-	-	3,501	883
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	12,954	(11,605)	(1,511)	(16,171)	-	-	-	3,501	883
Cash and investments - ending	\$ -	\$ -	\$ (511)	\$ (16,171)	\$ -	\$ -	\$ -	\$ (699)	\$ 54,467

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

	Mckinney Vento Grant	Idea Arp 611 School Age Sp Needs	Arp Idea Part B 619	Esser III	Esser II	Esser I	Prepaid School Meal	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (52,431)	\$ (3,325)	\$ 87,035	\$ 23,964,759
Receipts:								
Local sources	-	-	-	-	-	-	77,376	25,465,775
Intermediate sources	-	-	-	-	-	-	-	106,387
State sources	-	-	-	-	-	-	-	21,523,775
Federal sources	-	4,226	-	111,116	449,727	72,480	-	3,941,531
Other receipts	-	-	-	-	-	-	-	7,940,692
Total receipts	-	4,226	-	111,116	449,727	72,480	77,376	58,978,160
Disbursements:								
Instruction	-	14,209	-	55,935	266,084	58,938	-	20,291,966
Support services	-	-	-	79,394	202,689	10,217	493	13,992,276
Noninstructional services	-	-	-	-	-	(25,957)	73,746	2,106,749
Facilities acquisition and construction	-	-	-	-	-	-	-	3,871,934
Debt services	-	-	-	-	-	-	-	8,092,751
Nonprogrammed charges	-	-	-	62	-	25,957	250	12,617,510
Total disbursements	-	14,209	-	135,391	468,773	69,155	74,489	60,973,186
Excess (deficiency) of receipts over disbursements	-	(9,983)	-	(24,275)	(19,046)	3,325	2,887	(1,995,026)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	3,742,455
Sale of capital assets	-	-	-	-	-	-	-	22,600
Transfers in	-	-	-	-	-	-	-	4,885,109
Transfers out	-	-	-	-	-	-	-	(4,885,154)
Total other financing sources (uses)	-	-	-	-	-	-	-	3,765,010
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(9,983)	-	(24,275)	(19,046)	3,325	2,887	1,769,984
Cash and investments - ending	\$ -	\$ (9,983)	\$ -	\$ (24,275)	\$ (71,477)	\$ -	\$ 89,922	\$ 25,734,743

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

	Education	Debt Service	Operations	Rainy Day	Wcsc G.O. Bond Series 2022	2018 Construction Bond	2019 Bond	2020 Construction Bond	2020 Go Bond	2021 Go Bond
Cash and investments - beginning	\$ 1,925,887	\$ 3,104,227	\$ 5,317,146	\$ 2,592,397	\$ -	\$ 244,595	\$ 38,236	\$ 789,917	\$ 2,013,442	\$ 3,331,181
Receipts:										
Local sources	811,732	9,976,889	7,952,691	-	-	-	-	-	132,060	-
Intermediate sources	90	-	-	-	-	-	-	-	-	-
State sources	21,094,882	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	225,816	-	-	-	-	-	-
Other receipts	706	-	76,068	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>21,907,410</b>	<b>9,976,889</b>	<b>8,028,759</b>	<b>225,816</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,060</b>	<b>-</b>
Disbursements:										
Instruction	17,225,384	-	-	-	-	-	-	-	-	-
Support services	3,383,752	-	7,829,517	-	-	-	-	-	-	807,076
Noninstructional services	265,308	-	975	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	233,814	305,981	337,821	233,507	38,236	789,917	1,656,776	-
Debt services	-	9,728,237	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>20,874,444</b>	<b>9,728,237</b>	<b>8,064,306</b>	<b>305,981</b>	<b>337,821</b>	<b>233,507</b>	<b>38,236</b>	<b>789,917</b>	<b>1,656,776</b>	<b>807,076</b>
Excess (deficiency) of receipts over disbursements	1,032,966	248,652	(35,547)	(80,165)	(337,821)	(233,507)	(38,236)	(789,917)	(1,524,716)	(807,076)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	5,765,306	-	-	-	-	-
Sale of capital assets	-	-	110,250	-	-	-	-	-	-	-
Transfers in	-	-	750,000	-	-	-	-	-	-	-
Transfers out	(750,000)	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(750,000)</b>	<b>-</b>	<b>860,250</b>	<b>-</b>	<b>5,765,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	282,966	248,652	824,703	(80,165)	5,427,485	(233,507)	(38,236)	(789,917)	(1,524,716)	(807,076)
Cash and investments - ending	\$ 2,208,853	\$ 3,352,879	\$ 6,141,849	\$ 2,512,232	\$ 5,427,485	\$ 11,088	\$ -	\$ -	\$ 488,726	\$ 2,524,105

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

	School Lunch	Curricular Materials Rental	Self Insurance	Area Vocational	Welc	Dekko Child Care Licensure Grant	20-21 Kccf Early Childhood Initiatives	20-21 Dekko Early Childhood Initiative T	Syracuse Building S	Syracuse S
Cash and investments - beginning	\$ 418,493	\$ 242,317	\$ 5,179,779	\$ -	\$ 93,634	\$ 18,565	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	577,803	225,033	5,522,540	131,750	456,466	-	-	-	-	-
Intermediate sources	-	-	-	-	1,000	-	-	-	-	-
State sources	12,867	106,665	-	-	-	-	-	-	-	-
Federal sources	1,299,434	-	-	-	-	-	-	-	-	-
Other receipts	96,652	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,986,756</u>	<u>331,698</u>	<u>5,522,540</u>	<u>131,750</u>	<u>457,466</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:										
Instruction	-	-	-	131,750	559,496	17,961	-	-	-	-
Support services	-	185,307	-	-	5,882	-	-	-	-	-
Noninstructional services	1,665,745	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	4,995,144	-	-	-	-	-	-	-
Total disbursements	<u>1,665,745</u>	<u>185,307</u>	<u>4,995,144</u>	<u>131,750</u>	<u>565,378</u>	<u>17,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>321,011</u>	<u>146,391</u>	<u>527,396</u>	<u>-</u>	<u>(107,912)</u>	<u>(17,961)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>321,011</u>	<u>146,391</u>	<u>527,396</u>	<u>-</u>	<u>(107,912)</u>	<u>(17,961)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 739,504</u>	<u>\$ 388,708</u>	<u>\$ 5,707,175</u>	<u>\$ -</u>	<u>\$ (14,278)</u>	<u>\$ 604</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Covid19 Expense	Keys Grant:Childcare Training	Educational Plate	19-20 Views On Learning Grant	20-21 Views On Learning	21-22 Views On Learning Grant	Dekko Lead Learners Grant	Women Of Today Donation	Iasbo Annual Meeting Member Scholarship	Linnemeier Student Success
Cash and investments - beginning	\$ -	\$ -	\$ 825	\$ -	\$ -	\$ 15,973	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	20,000	2,500	500	-
Intermediate sources	-	-	300	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	300	-	-	-	20,000	2,500	500	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	4,014	20,000	-	500	3,400
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	4,014	20,000	-	500	3,400
Excess (deficiency) of receipts over disbursements	-	-	300	-	-	(4,014)	-	2,500	-	(3,400)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	300	-	-	(4,014)	-	2,500	-	(3,400)
Cash and investments - ending	\$ -	\$ -	\$ 1,125	\$ -	\$ -	\$ 11,959	\$ -	\$ 2,500	\$ -	\$ (3,400)

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

	Plc Live Event Donation	Keys Grant 20220436 M. Payton Wms	2022-2023 Laan Teacher Grant	Wactc Donation	Dyslexia Curriculum Donation	Lilly Comprehensive Counseling	Kccf Counseling Support	Shoop Syf Donation	Dekko-Deeper Learning Conferen	Tcu Savings
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,216	\$ 1,092	\$ -	\$ -	\$ -	\$ -	\$ 5
Receipts:										
Local sources	4,600	458	-	-	-	-	-	8,500	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	193	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>4,600</b>	<b>458</b>	<b>193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	-	458	193	-	-	-	-	-	-	-
Support services	-	-	-	-	152	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	1,702	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>458</b>	<b>193</b>	<b>-</b>	<b>152</b>	<b>-</b>	<b>-</b>	<b>1,702</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	4,600	-	-	-	(152)	-	-	6,798	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,600	-	-	-	(152)	-	-	6,798	-	-
Cash and investments - ending	\$ 4,600	\$ -	\$ -	\$ 3,216	\$ 940	\$ -	\$ -	\$ 6,798	\$ -	\$ 5

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

	Korenstra Family Donation	Korenstra Family Donation 2021	Korenstra Donation 2023	17-18 Dekko Arts Grant	18-19 Dekko Arts Grant	United Way Start Up Grant	United Way Kg Countdown 2021	20 United Way Kdg Countdown	Private Foundation	Dekko Fostering Innovation
Cash and investments - beginning	\$ 4,607	\$ 7,542	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -
Receipts:										
Local sources	-	-	10,000	-	-	6,000	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	10,000	-	-	6,000	-	-	-	-
Disbursements:										
Instruction	2,513	362	3,500	-	-	6,000	-	-	501	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,513	362	3,500	-	-	6,000	-	-	501	-
Excess (deficiency) of receipts over disbursements	(2,513)	(362)	6,500	-	-	-	-	-	(501)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,513)	(362)	6,500	-	-	-	-	-	(501)	-
Cash and investments - ending	\$ 2,094	\$ 7,180	\$ 6,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,499	\$ -

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

	19-20 Lead Learners	20-21 Lead Learners Program	21-22 Lead Learners Program	C. Thornburg Memorial Scholarship	D. Kistler Memorial Scholarship	M. Price Memorial Scholarship	Whs Class Of 1989 Memorial Scholarship	Heart Of Football Scholarship	19-20 High Ability Grant	20-21 High Ability Program
Cash and investments - beginning	\$ -	\$ -	\$ (40,746)	\$ 81	\$ 222	\$ -	\$ 550	\$ -	\$ 1,805	\$ -
Receipts:										
Local sources	-	-	-	397	900	1,000	600	1,000	-	-
Intermediate sources	-	-	130,627	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>130,627</b>	<b>397</b>	<b>900</b>	<b>1,000</b>	<b>600</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	105,789	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	118	222	-	550	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>105,789</b>	<b>118</b>	<b>222</b>	<b>-</b>	<b>550</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	24,838	279	678	1,000	50	1,000	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	24,838	279	678	1,000	50	1,000	-	-
Cash and investments - ending	\$ -	\$ -	\$ (15,908)	\$ 360	\$ 900	\$ 1,000	\$ 600	\$ 1,000	\$ 1,805	\$ -

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

	21-22 High Ability Program	Formative Assessment	Special Education Excess Costs	Medicaid Reimbursement- State	Secured Schools Safety Grant	Stem Program	20-21 Alt. Ed. Grant	21-22 Alt. Ed. Grant	19-20 Early Intervention Grant	21-22 Early Intervention Grant
Cash and investments - beginning	\$ 20,737	\$ 2,260	\$ 80,487	\$ -	\$ -	\$ (10,377)	\$ -	\$ -	\$ 4,024	\$ 8,392
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	34,800	315,739	17,507	-	10,237	-	14,250	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	34,800	315,739	17,507	-	10,237	-	14,250	-	-
Disbursements:										
Instruction	20,737	-	501,470	-	-	-	-	14,250	-	-
Support services	-	23,778	-	11,667	-	-	-	-	4,024	9,012
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	20,737	23,778	501,470	11,667	-	-	-	14,250	4,024	9,012
Excess (deficiency) of receipts over disbursements	(20,737)	11,022	(185,731)	5,840	-	10,237	-	-	(4,024)	(9,012)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(20,737)	11,022	(185,731)	5,840	-	10,237	-	-	(4,024)	(9,012)
Cash and investments - ending	\$ -	\$ 13,282	\$ (105,244)	\$ 5,840	\$ -	\$ (140)	\$ -	\$ -	\$ -	\$ (620)

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

	22-23 Early Intervention Grant	20-21 Non- English Speaking Grant	21-22 Non-Eng. Spkg Program	22-23 Non- English Speaking Grant	Cte Performance Grant	2020 Teacher Appreciation Grant	2022 Teacher Appreciation Grant	2022-2023 Teacher Appreciation Grant	High Ability Program	Connectivity Grant
Cash and investments - beginning	\$ -	\$ -	\$ 9,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 954
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	7,234	-	-	22,321	1,210	-	-	102,739	34,128	21,420
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	7,234	-	-	22,321	1,210	-	-	102,739	34,128	21,420
Disbursements:										
Instruction	-	-	13,641	22,321	1,210	-	-	102,739	23,091	-
Support services	6,680	-	-	-	-	-	-	-	-	6,913
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,680	-	13,641	22,321	1,210	-	-	102,739	23,091	6,913
Excess (deficiency) of receipts over disbursements	554	-	(13,641)	-	-	-	-	-	11,037	14,507
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	554	-	(13,641)	-	-	-	-	-	11,037	14,507
Cash and investments - ending	\$ 554	\$ -	\$ (4,239)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,037	\$ 15,461

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

	19-20 Title I	20-21 Title I	21-22 Title I	22-23 Title I	Indiana Learns Tutorial Assistance	18-19 School Age Special Needs	19-20 School Age Spec Needs	20-21 School Age Spec Needs	21-22 School Age Special Needs	22-23 School Age Special Needs
Cash and investments - beginning	\$ -	\$ -	\$ (26,781)	\$ -	\$ -	\$ -	\$ 149	\$ (438)	\$ (59,142)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	91,847	312,582	13,410	-	-	36,209	91,608	504,883
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>91,847</b>	<b>312,582</b>	<b>13,410</b>	<b>-</b>	<b>-</b>	<b>36,209</b>	<b>91,608</b>	<b>504,883</b>
Disbursements:										
Instruction	-	-	65,066	305,435	20,605	-	-	-	28,654	405,023
Support services	-	-	-	31,314	-	-	149	35,771	7,493	190,524
Noninstructional services	-	-	-	1,419	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>65,066</b>	<b>338,168</b>	<b>20,605</b>	<b>-</b>	<b>149</b>	<b>35,771</b>	<b>36,147</b>	<b>595,547</b>
Excess (deficiency) of receipts over disbursements	-	-	26,781	(25,586)	(7,195)	-	(149)	438	55,461	(90,664)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	26,781	(25,586)	(7,195)	-	(149)	438	55,461	(90,664)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (25,586)	\$ (7,195)	\$ -	\$ -	\$ -	\$ (3,681)	\$ (90,664)

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

	20-21 Preschool Spec Needs	21-22 Preschool Special Needs	22-23 Preschool Special Needs	18-19 Cte Incentive	19-21 Title IV Part A	20-22 Title IV Part A	21-23 Title IV	22-24 Title IV	19-20 Perkins Assessment Grant	20-21 Perkins Assessment Grant
Cash and investments - beginning	\$ -	\$ (637)	\$ -	\$ -	\$ -	\$ (418)	\$ (4,458)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	208	1,439	14,299	-	-	10,248	12,895	353	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>208</b>	<b>1,439</b>	<b>14,299</b>	<b>-</b>	<b>-</b>	<b>10,248</b>	<b>12,895</b>	<b>353</b>	<b>-</b>	<b>-</b>
Disbursements:										
Instruction	208	802	14,381	-	-	-	-	-	-	-
Support services	-	-	-	-	-	9,830	9,428	353	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>208</b>	<b>802</b>	<b>14,381</b>	<b>-</b>	<b>-</b>	<b>9,830</b>	<b>9,428</b>	<b>353</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	637	(82)	-	-	418	3,467	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	637	(82)	-	-	418	3,467	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (82)	\$ -	\$ -	\$ -	\$ (991)	\$ -	\$ -	\$ -

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

	22-23 Perkins Assessment Grant	20-21 Perkins Cte Covid-19 Assistance Gr	21-22 Perkins Clna Planning Grant	19-20 Perkins Grant	20-21 Perkins Grant	21-22 Perkins Grant	22-23 Perkins Basic Grant	Blg Stabilization Grant	Medicaid Reimbursement- Federal	Mac Medicaid Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ (1,500)	\$ -	\$ 6,327	\$ (25,995)	\$ -	\$ 254,509	\$ 45,012	\$ 100,975
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	770	-	-	-	-	30,821	73,114	-	44,810	18,506
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	770	-	-	-	-	30,821	73,114	-	44,810	18,506
Disbursements:										
Instruction	4,700	-	(1,500)	-	6,327	4,826	102,409	262,787	-	1,910
Support services	-	-	-	-	-	-	-	-	11,088	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,700	-	(1,500)	-	6,327	4,826	102,409	262,787	11,088	1,910
Excess (deficiency) of receipts over disbursements	(3,930)	-	1,500	-	(6,327)	25,995	(29,295)	(262,787)	33,722	16,596
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,930)	-	1,500	-	(6,327)	25,995	(29,295)	(262,787)	33,722	16,596
Cash and investments - ending	\$ (3,930)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (29,295)	\$ (8,278)	\$ 78,734	\$ 117,571

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

	18-20 Title II Part A	19-21 Title II Part A	20-22 Title II Part A	21-23 Title II Part A	22-24 Title II Part A	21-23 Title III	22-24 Title III	20-22 Title III	Clearing
Cash and investments - beginning	\$ -	\$ -	\$ (511)	\$ (16,171)	\$ -	\$ -	\$ -	\$ (699)	\$ 54,467
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	89	-	-
Federal sources	-	7,508	51,949	47,058	117	1,943	-	5,690	-
Other receipts	-	-	-	-	-	-	-	-	5,803,077
<b>Total receipts</b>	<b>-</b>	<b>7,508</b>	<b>51,949</b>	<b>47,058</b>	<b>117</b>	<b>1,943</b>	<b>89</b>	<b>5,690</b>	<b>5,803,077</b>
Disbursements:									
Instruction	-	-	-	-	-	-	89	(4,200)	-
Support services	-	7,508	51,438	42,137	117	1,800	-	9,091	-
Noninstructional services	-	-	-	-	-	166	-	100	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	5,806,978
<b>Total disbursements</b>	<b>-</b>	<b>7,508</b>	<b>51,438</b>	<b>42,137</b>	<b>117</b>	<b>1,966</b>	<b>89</b>	<b>4,991</b>	<b>5,806,978</b>
Excess (deficiency) of receipts over disbursements	-	-	511	4,921	-	(23)	-	699	(3,901)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	511	4,921	-	(23)	-	699	(3,901)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (11,250)	\$ -	\$ (23)	\$ -	\$ -	\$ 50,566

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

	Mckinney Vento Grant	Idea Arp 611 School Age Sp Needs	Arp Idea Part B 619	Esser III	Esser II	Esser I	Prepaid School Meal	Totals
Cash and investments - beginning	\$ -	\$ (9,983)	\$ -	\$ (24,275)	\$ (71,477)	\$ -	\$ 89,922	\$ 25,734,743
Receipts:								
Local sources	-	-	-	-	-	-	524,467	26,367,886
Intermediate sources	-	-	-	-	-	-	-	132,017
State sources	-	-	-	-	-	-	-	21,796,088
Federal sources	-	76,041	811	556,140	711,144	40,796	-	4,282,642
Other receipts	-	-	-	-	-	-	-	5,976,503
Total receipts	-	76,041	811	556,140	711,144	40,796	524,467	58,555,136
Disbursements:								
Instruction	-	75,555	2,912	443,086	269,379	35,102	-	20,691,133
Support services	1,046	-	-	123,904	412,427	5,694	832	13,359,407
Noninstructional services	-	-	-	296	3,626	-	467,563	2,406,900
Facilities acquisition and construction	-	-	-	-	-	-	-	3,596,052
Debt services	-	-	-	-	-	-	-	9,728,237
Nonprogrammed charges	-	-	-	-	-	-	70,123	10,873,135
Total disbursements	1,046	75,555	2,912	567,286	685,432	40,796	538,518	60,654,864
Excess (deficiency) of receipts over disbursements	(1,046)	486	(2,101)	(11,146)	25,712	-	(14,051)	(2,099,728)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	5,765,306
Sale of capital assets	-	-	-	-	-	-	-	110,250
Transfers in	-	-	-	-	-	-	-	750,000
Transfers out	-	-	-	-	-	-	-	(750,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	5,875,556
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,046)	486	(2,101)	(11,146)	25,712	-	(14,051)	3,775,828
Cash and investments - ending	\$ (1,046)	\$ (9,497)	\$ (2,101)	\$ (35,421)	\$ (45,765)	\$ -	\$ 75,871	\$ 29,510,571

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WAWASEE COMMUNITY SCHOOL CORPORATION  
 SCHEDULE OF LEASES AND DEBT  
 June 30, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Wawasee Community School Corporation New Elementary & Remodeling Building Corporation	2016 NWES Lease - Construct new elementary school and remodel other facilities	\$ 1,422,500	1/15/2017	7/15/2024
Wawasee Community School Corporation New Elementary & Remodeling Building Corporation	2016 NWES New Money Lease - Construct new elementary school and remodel other facilities	33,000	1/15/2017	7/15/2027
Wawasee High School Building Corporation	2017 Lease - Facilities renovations and remodels	250,000	1/15/2018	1/15/2037
Wawasee High School Building Corporation	2015 Lease - Construct new elementary school and remodel other facilities	714,500	7/15/2016	7/15/2035
Wawasee High School Building Corporation	2021 Refunding Lease - Facilities renovations and improvements	133,500	12/31/2021	12/31/2031
Wawasee High School Building Corporation	2014 Lease - Construct new elementary school and remodel other facilities	81,000	7/15/2014	1/15/2034
Wawasee High School Building Corporation	2018 Lease - Facilities renovations and remodels	349,000	7/15/2019	7/15/2038
Wawasee High School Building Corporation	2020 Refunding Lease - Facilities renovations and improvements	<u>164,000</u>	7/15/2021	1/15/2028
Total of annual lease payments		<u>\$ 3,147,500</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General Obligation Bonds	2013 GO Bond - Facilities renovations and improvements	\$ 300,000	\$ 150,000
General Obligation Bonds	2020 GO Bond - Facilities renovations and improvements	1,355,000	675,000
General Obligation Bonds	2021 GO Bond - Facilities renovations and improvements	3,065,000	100,000
General Obligation Bonds	2022 GO Bond - Facilities renovations and improvements	3,960,000	1,735,000
General Obligation Bonds	2009 QSCB - Renovation of heating and air mechanical systems	<u>211,000</u>	<u>211,000</u>
Totals		<u>\$ 8,891,000</u>	<u>\$ 2,871,000</u>

## OTHER REPORTS

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