

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF

WESTFIELD WASHINGTON SCHOOLS
HAMILTON COUNTY, INDIANA

July 1, 2014 to June 30, 2016



FILED
04/11/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Marsha L. Bohannon	07-01-14 to 06-30-18
Superintendent of Schools	Dr. Mark Keen (Vacant) Dr. Sherry Grate	07-01-14 to 03-31-16 04-01-16 to 06-30-16 07-01-16 to 06-30-18
President of the School Board	Tim A. Gardner Duane E. Lutz Daniel D. Degnan	01-01-14 to 12-31-14 01-01-15 to 12-31-17 01-01-18 to 12-31-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE WESTFIELD WASHINGTON SCHOOLS, HAMILTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Westfield Washington Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2014 to June 30, 2016, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2014 to June 30, 2016.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2014 to June 30, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 6, 2018, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.


Paul D. Joyce, CPA
State Examiner

March 6, 2018



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

TO: THE OFFICIALS OF THE WESTFIELD WASHINGTON SCHOOLS, HAMILTON COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the Westfield Washington Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2014 to June 30, 2016, and the related notes to the financial statement, and have issued our report thereon dated March 6, 2018, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School Corporation's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001 to be a material weakness.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2016-001.

Westfield Washington Schools' Response to Findings

The School Corporation's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

March 6, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

WESTFIELD WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2015 and 2016

Fund	Cash and Investments 07-01-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
General	\$ 837,865	\$ 41,040,667	\$ 40,996,026	\$ (153,990)	\$ 728,516	\$ 44,494,230	\$ 44,761,536	\$ 1,189,054	\$ 1,650,264
Referendum Tax Levy	1,113,181	8,420,288	7,930,916	-	1,602,553	8,266,864	8,348,875	-	1,520,542
Debt Service	76,191	21,677,037	20,217,919	-	1,535,309	21,593,811	20,552,329	-	2,576,791
Retirement/Severance Bond Debt Service	40,310	367,632	392,227	-	15,715	390,542	384,907	-	21,350
Capital Projects	1,807,032	6,057,818	6,796,746	(411,256)	656,848	7,229,874	5,877,204	(512,414)	1,497,104
School Transportation	947,309	4,425,377	4,239,051	477	1,134,112	4,615,321	4,329,204	(172,228)	1,248,001
School Bus Replacement	313,448	440,886	-	(585,620)	168,714	272,095	-	(315,209)	125,600
Rainy Day	-	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000	-
Retirement/Severance Bond	-	307,384	320,323	-	(12,939)	218,501	213,888	-	(8,326)
Construction	-	3,162,266	6,570,132	3,710,665	302,799	308,699	624,932	21,014	7,580
School Lunch	20,138	2,596,110	2,517,748	-	98,500	2,724,731	2,597,235	295	226,291
Textbook Rental	(59,605)	676,659	512,210	-	104,844	781,872	880,522	-	6,194
Self-Insurance	1,551,995	7,070,024	7,242,769	-	1,379,250	7,970,029	9,028,079	-	321,200
Levy Excess	-	477	-	(477)	-	-	-	-	-
Child Care Program	402,065	2,966,414	2,966,211	-	402,268	3,108,852	2,858,783	-	652,337
Early Intervention Grant	-	-	-	-	-	71,724	71,724	-	-
Lowe's Toolbox For Ed WWES	106	-	-	-	106	-	106	-	-
Quilter's Guild Donation WMS	19	-	19	-	-	-	-	-	-
William's Comfort Air OTES	384	-	384	-	-	-	-	-	-
State Farm Teen Driver Safety	229	-	22	-	207	-	-	-	207
William's Comfort Air - CRES	2	-	2	-	-	-	-	-	-
William's Comfort Air - WHS	229	-	229	-	-	-	-	-	-
College Success Coalition	5,207	-	-	-	5,207	-	5,207	-	-
WHS Champion/Conexus 2013-2014	(184)	184	-	-	-	-	-	-	-
WWS Thanksgiving Donations	235	60	-	-	295	-	-	(295)	-
Vectren Foundation 2014	-	1,566	1,566	-	-	-	-	-	-
WHS Champion/Conexus 2014-2015	-	449	449	-	-	-	-	-	-
All Aboard 100 Book Club	-	2,000	1,883	-	117	-	117	-	-
Continuous Quality Growth	-	15,000	4,180	-	10,820	-	1,600	(1,000)	8,220
Forum Credit Union Foundation	-	750	750	-	-	-	-	-	-
All Aboard 100 Book Club 2015	-	1,000	635	-	365	-	365	-	-
WHS Art Donation Fund	-	5,000	1,646	-	3,354	-	2,908	-	446
Northern Ind Superintendents	-	2,300	-	-	2,300	1,800	5,100	1,000	-
WWEDF PE/Health Grant 2015	-	500	473	-	27	-	27	-	-
Answers for Autism Grant 2015	-	3,000	2,340	-	660	-	414	-	246
Autism - OTES Jar Wars 2015	-	200	-	-	200	-	200	-	-
AP Economics Donation	-	300	-	-	300	-	272	-	28
Forum Foundation Grant 2015-16	-	-	-	-	-	2,483	2,468	-	15
WHS Champion/Conexus 2015-2016	-	-	-	-	-	245	245	-	-
SSES Science Lab	-	-	-	-	-	100,000	-	-	100,000
Quilters Guild 2016 WMS	-	-	-	-	-	500	-	-	500
Indiana Retired Teachers Assoc	-	-	-	-	-	150	150	-	-
St Vincent WAT Sponsorship	-	-	-	-	-	400	-	-	400
WWES Day of Service	-	-	-	-	-	732	595	-	137
WWEDF PE/Health Teaching 2016	-	-	-	-	-	500	-	-	500
Push to Excellence Donations	57,831	10,000	44,808	-	23,023	-	2,009	(21,014)	-
Wilfong Donation	10,425	-	9,959	-	466	-	-	-	466
Extra-Curricular Activities	-	-	-	-	-	4,399	-	-	4,399
Library Book Fund WWES	-	-	-	-	-	600	-	-	600
Amber Freeman Memorial Fund	953	-	-	-	953	-	11	-	942
Scholarships 2014	19,850	350	14,200	-	6,000	-	6,000	-	-
Scholarships 2015	-	43,500	22,050	-	21,450	-	21,450	-	-
Scholarships 2016	-	-	-	-	-	44,350	10,250	-	34,100
2013 Bond Refunding	19,331	12,750	22,734	-	9,347	-	9,347	-	-
Building Corp Reimbursements	(5,768)	38,289	32,521	-	-	-	-	-	-

WESTFIELD WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
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For the Years Ended June 30, 2015 and 2016

Fund	Cash and Investments 07-01-14	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16
WWEDF Salary/ FICA	(9,758)	39,145	39,164	-	(9,777)	29,597	39,080	-	(19,260)
Strengthening / Conditioning WHS	-	52,102	52,102	-	-	61,020	61,020	-	-
Coca-Cola Donation 2008	9,765	14,641	23,152	-	1,254	43,000	33,245	-	11,009
WWEDF Teacher Grants 2013-2014	525	-	525	-	-	-	-	-	-
WWEDF Teacher Grants 2014-2015	-	13,821	13,528	-	293	-	293	-	-
WWEDF Teacher Grants 2015-2016	-	-	-	-	-	5,564	3,784	-	1,780
Supplies Clothe-A-Child 2013	13	-	13	-	-	-	-	-	-
Clothe-A-Child 2014	-	1,000	995	-	5	-	5	-	-
Clothe-A-Child 2015	-	-	-	-	-	500	500	-	-
Formative Assessment	-	-	-	-	-	36,842	36,842	-	-
High Ability Building Blocks	(360)	360	-	-	-	-	-	-	-
High Ability Grant 2013-2014	16,676	-	16,676	-	-	-	-	-	-
High Ability 2014-2015	-	57,425	51,720	-	5,705	-	5,705	-	-
High Ability 2015-2016	-	-	-	-	-	58,098	43,271	-	14,827
Medicaid Reimbursement	-	5,610	5,610	-	-	20,387	20,387	-	-
Secured Schools Safety Grant	-	32,614	52,008	-	(19,394)	50,678	37,992	-	(6,708)
Non-English Speaking Program 2013-2014	1,236	-	1,236	-	-	-	-	-	-
Non-English Speaking Program 2014-2015	-	23,086	12,249	-	10,837	-	10,837	-	-
Non-English Speaking Program 2015-2016	-	-	-	-	-	46,962	45,237	-	1,725
School Technology Fund	3,038	38,833	27,606	-	14,265	42,223	3,580	-	52,908
Summer Rocks	2,053	-	2,053	-	-	-	-	-	-
CICF/Legacy Fund Donation 2013	300	-	-	-	300	-	-	-	300
CICF/Legacy Fund Donation 2014	744	-	-	-	744	-	-	-	744
CICF/Legacy Fund Donation 2015	-	742	-	-	742	-	-	-	742
CICF/Legacy Fund Donation 2016	-	-	-	-	-	680	-	-	680
Technology Planning Grant	-	-	-	-	-	-	2,985	-	(2,985)
Title I (7/1/13-9/30/14)	(5,793)	55,857	50,064	-	-	-	-	-	-
Title I FY 2014-2015	-	308,684	331,316	-	(22,632)	77,466	54,834	-	-
Title I (7/1/15-6/30/16)	-	-	-	-	-	367,539	374,130	-	(6,591)
IDEA	-	-	-	-	-	939,521	999,295	-	(59,774)
FY 2016 Part B (619)	-	-	-	-	-	26,109	26,109	-	-
CSPD 2013-2014	(75)	1,920	1,845	-	-	-	-	-	-
FY 2014 Technical Assistance	-	-	140	-	(140)	4,018	3,878	-	-
Special Ed, Part B 2014	-	147,469	147,469	-	-	-	-	-	-
Part B Sub-Grant FY 2015	-	-	-	-	-	126,690	140,335	-	(13,645)
Part B Proportionate Share 15	-	-	-	-	-	13,118	17,629	-	(4,511)
Medicaid Reimbursement - Federal	5,576	10,204	1,052	-	14,728	37,190	37,840	-	14,078
Title II, Part A 7/1/12-9/30/14	-	4,686	4,686	-	-	-	-	-	-
Title II Part A FFY 2013	(561)	17,051	16,490	-	-	3,861	3,861	-	-
Title II, Part A FFY 2014	-	24,910	33,910	-	(9,000)	36,383	27,383	-	-
Title II, Part A FFY 2016	-	-	-	-	-	43,375	44,715	-	(1,340)
Title III 2013-2015	(356)	9,901	9,545	-	-	996	996	-	-
WIDA Supplemental Grant 2014	-	997	997	-	-	-	-	-	-
Title III-English Proficiency	-	9,905	10,084	-	(179)	16,917	17,157	-	(419)
Title III-English 2015-2016	-	-	-	-	-	31,955	32,520	-	(565)
Youth Risk Survey	400	-	375	-	25	-	-	-	25
Indiana Youth Risk Survey 2015	-	400	-	-	400	-	-	-	400
Prepaid Food	57,894	1,507,516	1,506,173	-	59,237	1,584,140	1,599,553	-	43,824
Commerce Bank	10,708	1,366,441	1,200,547	-	176,602	1,809,909	1,983,775	-	2,736
Payroll Withholdings	-	11,018,198	11,016,934	-	1,264	12,461,139	12,462,403	-	-
Totals	\$ 7,250,803	\$ 114,109,755	\$ 116,493,392	\$ 3,559,799	\$ 8,426,965	\$ 120,179,181	\$ 119,769,235	\$ 1,189,203	\$ 10,026,114

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

WESTFIELD WASHINGTON SCHOOLS
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.

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.

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

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

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

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:

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. 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.

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Teachers' Retirement Fund

Plan Description

The Indiana Teachers' Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

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:

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 286-3544

Funding Policy and Annual Pension Cost

The School Corporation contributes the employer's share to TRF 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. 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, is considered to be an obligation of, and is paid by, the State of Indiana.

B. Additional Pension Plans

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants and other funds being set up for reimbursement internally. The Retirement/Severance Bond fund and the WWEDF Salary/ FICA fund have negative balances due to the nature of the funds.

Note 8. Holding Corporations

The School Corporation has entered into a capital lease with Westfield Elementary School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2014-2015 and 2015-2016 totaled \$1,525,000 and \$1,590,000, respectively.

The School Corporation has entered into a capital lease with Westfield High School 1995 Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2014-2015 and 2015-2016 totaled \$8,385,000 and \$7,355,000, respectively.

The School Corporation has entered into a capital lease with Westfield Washington Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during the years 2014-2015 and 2015-2016 totaled \$10,249,000 and \$11,559,500, respectively.

OTHER INFORMATION - UNAUDITED

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

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

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

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 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2015

	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 837,865	\$ 1,113,181	\$ 76,191	\$ 40,310	\$ 1,807,032	\$ 947,309	\$ 313,448	\$ -	\$ -
Receipts:									
Local sources	759,315	5,295,288	21,677,037	367,632	4,833,028	3,147,129	440,886	-	307,384
State sources	39,172,247	-	-	-	-	-	-	-	-
Federal sources	45,402	-	-	-	395	-	-	-	-
Temporary loans	1,063,153	3,125,000	-	-	1,178,260	1,278,248	-	-	-
Other receipts	550	-	-	-	46,135	-	-	-	-
Total receipts	41,040,667	8,420,288	21,677,037	367,632	6,057,818	4,425,377	440,886	-	307,384
Disbursements:									
Instruction	29,710,879	1,134,551	-	-	-	-	-	757,487	77,935
Support services	9,039,997	3,671,184	-	-	3,314,943	2,872,467	-	242,453	242,388
Noninstructional services	403,844	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	1,645,789	-	-	-	-
Debt service	1,841,306	3,125,181	20,217,919	392,227	1,836,014	1,366,584	-	60	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	40,996,026	7,930,916	20,217,919	392,227	6,796,746	4,239,051	-	1,000,000	320,323
Excess (deficiency) of receipts over disbursements	44,641	489,372	1,459,118	(24,595)	(738,928)	186,326	440,886	(1,000,000)	(12,939)
Other financing sources (uses):									
Sale of capital assets	1,760	-	-	-	3,124	-	-	-	-
Transfers in	-	-	-	-	-	477	-	1,000,000	-
Transfers out	(155,750)	-	-	-	(414,380)	-	(585,620)	-	-
Total other financing sources (uses)	(153,990)	-	-	-	(411,256)	477	(585,620)	1,000,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(109,349)	489,372	1,459,118	(24,595)	(1,150,184)	186,803	(144,734)	-	(12,939)
Cash and investments - ending	\$ 728,516	\$ 1,602,553	\$ 1,535,309	\$ 15,715	\$ 656,848	\$ 1,134,112	\$ 168,714	\$ -	\$ (12,939)

WESTFIELD WASHINGTON SCHOOLS
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	Construction	School Lunch	Textbook Rental	Self-Insurance	Levy Excess	Child Care Program	Early Intervention Grant	Lowe's Toolbox For Ed WWES	Quilter's Guild Donation WMS
Cash and investments - beginning	\$ -	\$ 20,138	\$ (59,605)	\$ 1,551,995	\$ -	\$ 402,065	\$ -	\$ 106	\$ 19
Receipts:									
Local sources	3,162,266	1,877,161	586,426	7,014,390	477	2,966,214	-	-	-
State sources	-	33,331	90,233	-	-	-	-	-	-
Federal sources	-	684,231	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	1,387	-	55,634	-	200	-	-	-
Total receipts	<u>3,162,266</u>	<u>2,596,110</u>	<u>676,659</u>	<u>7,070,024</u>	<u>477</u>	<u>2,966,414</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Instruction	-	-	-	-	-	2,662,525	-	-	19
Support services	-	74,254	512,210	40,653	-	284,116	-	-	-
Noninstructional services	-	2,443,494	-	-	-	19,570	-	-	-
Facilities acquisition and construction	6,570,132	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	7,202,116	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>6,570,132</u>	<u>2,517,748</u>	<u>512,210</u>	<u>7,242,769</u>	<u>-</u>	<u>2,966,211</u>	<u>-</u>	<u>-</u>	<u>19</u>
Excess (deficiency) of receipts over disbursements	<u>(3,407,866)</u>	<u>78,362</u>	<u>164,449</u>	<u>(172,745)</u>	<u>477</u>	<u>203</u>	<u>-</u>	<u>-</u>	<u>(19)</u>
Other financing sources (uses):									
Sale of capital assets	3,554,915	-	-	-	-	-	-	-	-
Transfers in	155,750	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(477)	-	-	-	-
Total other financing sources (uses)	<u>3,710,665</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(477)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>302,799</u>	<u>78,362</u>	<u>164,449</u>	<u>(172,745)</u>	<u>-</u>	<u>203</u>	<u>-</u>	<u>-</u>	<u>(19)</u>
Cash and investments - ending	<u>\$ 302,799</u>	<u>\$ 98,500</u>	<u>\$ 104,844</u>	<u>\$ 1,379,250</u>	<u>\$ -</u>	<u>\$ 402,268</u>	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ -</u>

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2015

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	William's Comfort Air OTES	State Farm Teen Driver Safety	William's Comfort Air - CRES	William's Comfort Air - WHS	College Success Coalition	WHS Champion/ Conexus 2013-2014	WWS Thanksgiving Donations	Vectren Foundation 2014	WHS Champion/ Conexus 2014-2015
Cash and investments - beginning	\$ 384	\$ 229	\$ 2	\$ 229	\$ 5,207	\$ (184)	\$ 235	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	184	60	1,566	449
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	184	60	1,566	449
Disbursements:									
Instruction	384	22	2	229	-	-	-	1,566	449
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	384	22	2	229	-	-	-	1,566	449
Excess (deficiency) of receipts over disbursements	(384)	(22)	(2)	(229)	-	184	60	-	-
Other financing sources (uses):									
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	(384)	(22)	(2)	(229)	-	184	60	-	-
Cash and investments - ending	\$ -	\$ 207	\$ -	\$ -	\$ 5,207	\$ -	\$ 295	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
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	All Aboard 100 Book Club	Continuous Quality Growth	Forum Credit Union Foundation	All Aboard 100 Book Club 2015	WHS Art Donation Fund	Northern Ind Superintendents	WWEDF PE/ Health Grant 2015	Answers for Autism Grant 2015	Autism - OTES Jar Wars 2015
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	2,000	15,000	750	1,000	5,000	2,300	500	3,000	200
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>2,000</u>	<u>15,000</u>	<u>750</u>	<u>1,000</u>	<u>5,000</u>	<u>2,300</u>	<u>500</u>	<u>3,000</u>	<u>200</u>
Disbursements:									
Instruction	1,883	-	750	635	1,646	-	473	2,340	-
Support services	-	4,180	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,883</u>	<u>4,180</u>	<u>750</u>	<u>635</u>	<u>1,646</u>	<u>-</u>	<u>473</u>	<u>2,340</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>117</u>	<u>10,820</u>	<u>-</u>	<u>365</u>	<u>3,354</u>	<u>2,300</u>	<u>27</u>	<u>660</u>	<u>200</u>
Other financing sources (uses):									
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>117</u>	<u>10,820</u>	<u>-</u>	<u>365</u>	<u>3,354</u>	<u>2,300</u>	<u>27</u>	<u>660</u>	<u>200</u>
Cash and investments - ending	<u>\$ 117</u>	<u>\$ 10,820</u>	<u>\$ -</u>	<u>\$ 365</u>	<u>\$ 3,354</u>	<u>\$ 2,300</u>	<u>\$ 27</u>	<u>\$ 660</u>	<u>\$ 200</u>

WESTFIELD WASHINGTON SCHOOLS
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	AP Economics Donation	Forum Foundation Grant 2015-16	WHS Champion/ Conexus 2015-2016	SSES Science Lab	Quilters Guild 2016 WMS	Indiana Retired Teachers Assoc	St Vincent WAT Sponsorship	WWES Day of Service	WWEDF PE/ Health Teaching 2016
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	300	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	300	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	300	-	-	-	-	-	-	-	-
Other financing sources (uses):									
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	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Push to Excellence Donations	Willfong Donation	Extra- Curricular Activities	Library Book Fund WWES	Amber Freeman Memorial Fund	Scholarships 2014	Scholarships 2015	Scholarships 2016	2013 Bond Refunding
Cash and investments - beginning	\$ 57,831	\$ 10,425	\$ -	\$ -	\$ 953	\$ 19,850	\$ -	\$ -	\$ 19,331
Receipts:									
Local sources	10,000	-	-	-	-	350	43,500	-	12,750
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	10,000	-	-	-	-	350	43,500	-	12,750
Disbursements:									
Instruction	-	9,959	-	-	-	-	-	-	-
Support services	44,808	-	-	-	-	3,850	-	-	22,734
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	10,350	22,050	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	44,808	9,959	-	-	-	14,200	22,050	-	22,734
Excess (deficiency) of receipts over disbursements	(34,808)	(9,959)	-	-	-	(13,850)	21,450	-	(9,984)
Other financing sources (uses):									
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	(34,808)	(9,959)	-	-	-	(13,850)	21,450	-	(9,984)
Cash and investments - ending	\$ 23,023	\$ 466	\$ -	\$ -	\$ 953	\$ 6,000	\$ 21,450	\$ -	\$ 9,347

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	Building Corp Reimbursements	WWEDF Salary/ FICA	Strengthening / Conditioning WHS	Coca-Cola Donation 2008	WWEDF Teacher Grants 2013-2014	WWEDF Teacher Grants 2014-2015	WWEDF Teacher Grants 2015-2016	Supplies Clothe- A- Child 2013	Clothe- A- Child 2014
Cash and investments - beginning	\$ (5,768)	\$ (9,758)	\$ -	\$ 9,765	\$ 525	\$ -	\$ -	\$ 13	\$ -
Receipts:									
Local sources	38,289	39,145	52,102	14,641	-	13,821	-	-	1,000
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>38,289</u>	<u>39,145</u>	<u>52,102</u>	<u>14,641</u>	<u>-</u>	<u>13,821</u>	<u>-</u>	<u>-</u>	<u>1,000</u>
Disbursements:									
Instruction	-	-	-	12,000	-	-	-	13	995
Support services	32,521	-	-	11,152	525	13,528	-	-	-
Noninstructional services	-	39,164	52,102	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>32,521</u>	<u>39,164</u>	<u>52,102</u>	<u>23,152</u>	<u>525</u>	<u>13,528</u>	<u>-</u>	<u>13</u>	<u>995</u>
Excess (deficiency) of receipts over disbursements	<u>5,768</u>	<u>(19)</u>	<u>-</u>	<u>(8,511)</u>	<u>(525)</u>	<u>293</u>	<u>-</u>	<u>(13)</u>	<u>5</u>
Other financing sources (uses):									
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>5,768</u>	<u>(19)</u>	<u>-</u>	<u>(8,511)</u>	<u>(525)</u>	<u>293</u>	<u>-</u>	<u>(13)</u>	<u>5</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (9,777)</u>	<u>\$ -</u>	<u>\$ 1,254</u>	<u>\$ -</u>	<u>\$ 293</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
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 For the Year Ended June 30, 2015

	Clothe- A- Child 2015	Formative Assessment	High Ability Building Blocks	High Ability Grant 2013-2014	High Ability 2014-2015	High Ability 2015-2016	Medicaid Reimbursement	Secured Schools Safety Grant	2013-2014 Non- English Speaking Program
Cash and investments - beginning	\$ -	\$ -	\$ (360)	\$ 16,676	\$ -	\$ -	\$ -	\$ -	\$ 1,236
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	360	-	57,425	-	5,610	32,614	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	360	-	57,425	-	5,610	32,614	-
Disbursements:									
Instruction	-	-	-	16,419	51,720	-	-	-	1,236
Support services	-	-	-	257	-	-	5,610	52,008	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	16,676	51,720	-	5,610	52,008	1,236
Excess (deficiency) of receipts over disbursements	-	-	360	(16,676)	5,705	-	-	(19,394)	(1,236)
Other financing sources (uses):									
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	-	-	360	(16,676)	5,705	-	-	(19,394)	(1,236)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 5,705	\$ -	\$ -	\$ (19,394)	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2015

	2014-2015 Non- English Speaking Program	2015-2016 Non- English Speaking Program	School Technology Fund	Summer Rocks	CICF/ Legacy Fund Donation 2013	CICF/ Legacy Fund Donation 2014	CICF/ Legacy Fund Donation 2015	CICF/ Legacy Fund Donation 2016	Technology Planning Grant
Cash and investments - beginning	\$ -	\$ -	\$ 3,038	\$ 2,053	\$ 300	\$ 744	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	35,284	-	-	-	742	-	-
State sources	23,086	-	3,549	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	23,086	-	38,833	-	-	-	742	-	-
Disbursements:									
Instruction	12,249	-	-	-	-	-	-	-	-
Support services	-	-	27,606	2,053	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	12,249	-	27,606	2,053	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	10,837	-	11,227	(2,053)	-	-	742	-	-
Other financing sources (uses):									
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	10,837	-	11,227	(2,053)	-	-	742	-	-
Cash and investments - ending	\$ 10,837	\$ -	\$ 14,265	\$ -	\$ 300	\$ 744	\$ 742	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2015

	Title I (7/1/13- 9/30/14)	Title I FY 2014-2015	Title I (7/1/15- 6/30/16)	IDEA	FY 2016 Part B (619)	CSPD 2013- 2014	FY 2014 Technical Assistance	Special Ed, Part B 2014	Part B Sub- Grant FY 2015
Cash and investments - beginning	\$ (5,793)	\$ -	\$ -	\$ -	\$ -	\$ (75)	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	55,857	308,684	-	-	-	1,920	-	147,469	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	55,857	308,684	-	-	-	1,920	-	147,469	-
Disbursements:									
Instruction	45,360	295,653	-	-	-	1,845	140	147,469	-
Support services	3,916	31,609	-	-	-	-	-	-	-
Noninstructional services	788	4,054	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	50,064	331,316	-	-	-	1,845	140	147,469	-
Excess (deficiency) of receipts over disbursements	5,793	(22,632)	-	-	-	75	(140)	-	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,793	(22,632)	-	-	-	75	(140)	-	-
Cash and investments - ending	\$ -	\$ (22,632)	\$ -	\$ -	\$ -	\$ -	\$ (140)	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	Part B Proportionate Share 15	Medicaid Reimbursement - Federal	Title II, Part A 7/1/12-9/30/14	Title II Part A FFY 2013	Title II, Part A FFY 2014	Title II, Part A FFY 2016	Title III 2013- 2015	WIDA Supplemental Grant 2014
Cash and investments - beginning	\$ -	\$ 5,576	\$ -	\$ (561)	\$ -	\$ -	\$ (356)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	10,204	4,686	17,051	24,910	-	9,901	997
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	10,204	4,686	17,051	24,910	-	9,901	997
Disbursements:								
Instruction	-	1,052	-	-	-	-	9,545	997
Support services	-	-	4,686	16,490	33,910	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	1,052	4,686	16,490	33,910	-	9,545	997
Excess (deficiency) of receipts over disbursements	-	9,152	-	561	(9,000)	-	356	-
Other financing sources (uses):								
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	-	9,152	-	561	(9,000)	-	356	-
Cash and investments - ending	\$ -	\$ 14,728	\$ -	\$ -	\$ (9,000)	\$ -	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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 For the Year Ended June 30, 2015

	Title III- English Proficiency	Title III- English 2015-2016	Youth Risk Survey	Indiana Youth Risk Survey 2015	Prepaid Food	Commerce Bank	Payroll Withholdings	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 400	\$ -	\$ 57,894	\$ 10,708	\$ -	\$ 7,250,803
Receipts:								
Local sources	-	-	-	-	-	-	-	52,728,566
State sources	-	-	-	-	-	-	-	39,418,455
Federal sources	9,905	-	-	400	-	-	-	1,322,012
Temporary loans	-	-	-	-	-	-	-	6,644,661
Other receipts	-	-	-	-	1,507,516	1,366,441	11,018,198	13,996,061
Total receipts	9,905	-	-	400	1,507,516	1,366,441	11,018,198	114,109,755
Disbursements:								
Instruction	10,084	-	-	-	-	-	-	34,970,511
Support services	-	-	375	-	-	-	-	20,606,483
Noninstructional services	-	-	-	-	-	-	-	2,963,016
Facilities acquisition and construction	-	-	-	-	-	-	-	8,215,921
Debt service	-	-	-	-	-	-	-	28,779,291
Nonprogrammed charges	-	-	-	-	-	-	-	7,234,516
Interfund loans	-	-	-	-	1,506,173	1,200,547	11,016,934	13,723,654
Total disbursements	10,084	-	375	-	1,506,173	1,200,547	11,016,934	116,493,392
Excess (deficiency) of receipts over disbursements	(179)	-	(375)	400	1,343	165,894	1,264	(2,383,637)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	3,559,799
Transfers in	-	-	-	-	-	-	-	1,156,227
Transfers out	-	-	-	-	-	-	-	(1,156,227)
Total other financing sources (uses)	-	-	-	-	-	-	-	3,559,799
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(179)	-	(375)	400	1,343	165,894	1,264	1,176,162
Cash and investments - ending	\$ (179)	\$ -	\$ 25	\$ 400	\$ 59,237	\$ 176,602	\$ 1,264	\$ 8,426,965

WESTFIELD WASHINGTON SCHOOLS
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	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 728,516	\$ 1,602,553	\$ 1,535,309	\$ 15,715	\$ 656,848	\$ 1,134,112	\$ 168,714	\$ -	\$ (12,939)
Receipts:									
Local sources	973,459	5,500,354	21,593,811	390,542	5,566,376	3,336,667	272,095	-	218,501
State sources	42,781,928	-	-	-	-	-	-	-	-
Federal sources	5,145	-	-	-	-	-	-	-	-
Temporary loans	732,893	2,766,510	-	-	1,663,498	1,277,382	-	-	-
Other receipts	805	-	-	-	-	1,272	-	-	-
Total receipts	44,494,230	8,266,864	21,593,811	390,542	7,229,874	4,615,321	272,095	-	218,501
Disbursements:									
Instruction	33,506,075	2,110,758	-	-	-	-	-	-	30,331
Support services	9,743,052	3,533,657	-	-	3,559,146	3,101,389	-	1,000,000	183,557
Noninstructional services	449,256	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	99,731	-	-	1,247,179	-	-	-	-
Debt service	1,063,153	2,604,729	20,552,329	384,907	1,070,879	1,227,815	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	44,761,536	8,348,875	20,552,329	384,907	5,877,204	4,329,204	-	1,000,000	213,888
Excess (deficiency) of receipts over disbursements	(267,306)	(82,011)	1,041,482	5,635	1,352,670	286,117	272,095	(1,000,000)	4,613
Other financing sources (uses):									
Sale of capital assets	1,189,054	-	-	-	-	150	-	-	-
Transfers in	-	-	-	-	-	-	-	1,000,000	-
Transfers out	-	-	-	-	(512,414)	(172,378)	(315,209)	-	-
Total other financing sources (uses)	1,189,054	-	-	-	(512,414)	(172,228)	(315,209)	1,000,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	921,748	(82,011)	1,041,482	5,635	840,256	113,889	(43,114)	-	4,613
Cash and investments - ending	\$ 1,650,264	\$ 1,520,542	\$ 2,576,791	\$ 21,350	\$ 1,497,104	\$ 1,248,001	\$ 125,600	\$ -	\$ (8,326)

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	Construction	School Lunch	Textbook Rental	Self-Insurance	Levy Excess	Child Care Program	Early Intervention Grant	Lowe's Toolbox For Ed WWES	Quilter's Guild Donation WMS
Cash and investments - beginning	\$ 302,799	\$ 98,500	\$ 104,844	\$ 1,379,250	\$ -	\$ 402,268	\$ -	\$ 106	\$ -
Receipts:									
Local sources	308,699	1,973,165	692,993	7,936,528	-	3,108,852	-	-	-
State sources	-	35,013	88,879	-	-	-	71,724	-	-
Federal sources	-	715,167	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	1,386	-	33,501	-	-	-	-	-
Total receipts	308,699	2,724,731	781,872	7,970,029	-	3,108,852	71,724	-	-
Disbursements:									
Instruction	-	-	-	-	-	2,630,630	71,724	106	-
Support services	-	60,417	880,522	21,345	-	223,674	-	-	-
Noninstructional services	-	2,536,818	-	-	-	4,479	-	-	-
Facilities acquisition and construction	624,932	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	9,006,734	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	624,932	2,597,235	880,522	9,028,079	-	2,858,783	71,724	106	-
Excess (deficiency) of receipts over disbursements	(316,233)	127,496	(98,650)	(1,058,050)	-	250,069	-	(106)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	21,014	295	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	21,014	295	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(295,219)	127,791	(98,650)	(1,058,050)	-	250,069	-	(106)	-
Cash and investments - ending	\$ 7,580	\$ 226,291	\$ 6,194	\$ 321,200	\$ -	\$ 652,337	\$ -	\$ -	\$ -

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	William's Comfort Air OTES	State Farm Teen Driver Safety	William's Comfort Air - CRES	William's Comfort Air - WHS	College Success Coalition	WHS Champion/ Conexus 2013-2014	WWS Thanksgiving Donations	Vectren Foundation 2014	WHS Champion/ Conexus 2014-2015
Cash and investments - beginning	\$ -	\$ 207	\$ -	\$ -	\$ 5,207	\$ -	\$ 295	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	1,794	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	3,413	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	5,207	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(5,207)	-	-	-	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(295)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(295)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(5,207)	-	(295)	-	-
Cash and investments - ending	\$ -	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
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	All Aboard 100 Book Club	Continuous Quality Growth	Forum Credit Union Foundation	All Aboard 100 Book Club 2015	WHS Art Donation Fund	Northern Ind Superintendents	WWEDF PE/ Health Grant 2015	Answers for Autism Grant 2015	Autism - OTES Jar Wars 2015
Cash and investments - beginning	\$ 117	\$ 10,820	\$ -	\$ 365	\$ 3,354	\$ 2,300	\$ 27	\$ 660	\$ 200
Receipts:									
Local sources	-	-	-	-	-	1,800	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	1,800	-	-	-
Disbursements:									
Instruction	117	-	-	365	2,908	-	27	414	200
Support services	-	1,600	-	-	-	5,100	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	117	1,600	-	365	2,908	5,100	27	414	200
Excess (deficiency) of receipts over disbursements	(117)	(1,600)	-	(365)	(2,908)	(3,300)	(27)	(414)	(200)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	1,000	-	-	-
Transfers out	-	(1,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(1,000)	-	-	-	1,000	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(117)	(2,600)	-	(365)	(2,908)	(2,300)	(27)	(414)	(200)
Cash and investments - ending	\$ -	\$ 8,220	\$ -	\$ -	\$ 446	\$ -	\$ -	\$ 246	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	AP Economics Donation	Forum Foundation Grant 2015-16	WHS Champion/ Conexus 2015-2016	SSES Science Lab	Quilters Guild 2016 WMS	Indiana Retired Teachers Assoc	St Vincent WAT Sponsorship	WWES Day of Service	WWEDF PE/ Health Teaching 2016
Cash and investments - beginning	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	2,483	245	100,000	500	150	400	732	500
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,483	245	100,000	500	150	400	732	500
Disbursements:									
Instruction	272	2,468	245	-	-	150	-	595	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	272	2,468	245	-	-	150	-	595	-
Excess (deficiency) of receipts over disbursements	(272)	15	-	100,000	500	-	400	137	500
Other financing sources (uses):									
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	(272)	15	-	100,000	500	-	400	137	500
Cash and investments - ending	\$ 28	\$ 15	\$ -	\$ 100,000	\$ 500	\$ -	\$ 400	\$ 137	\$ 500

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Push to Excellence Donations	Willfong Donation	Extra- Curricular Activities	Library Book Fund WWES	Amber Freeman Memorial Fund	Scholarships 2014	Scholarships 2015	Scholarships 2016	2013 Bond Refunding
Cash and investments - beginning	\$ 23,023	\$ 466	\$ -	\$ -	\$ 953	\$ 6,000	\$ 21,450	\$ -	\$ 9,347
Receipts:									
Local sources	-	-	4,399	600	-	-	-	44,350	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	4,399	600	-	-	-	44,350	-
Disbursements:									
Instruction	-	-	-	-	11	-	-	-	-
Support services	2,009	-	-	-	-	-	2,450	-	9,347
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	6,000	19,000	10,250	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	2,009	-	-	-	11	6,000	21,450	10,250	9,347
Excess (deficiency) of receipts over disbursements	(2,009)	-	4,399	600	(11)	(6,000)	(21,450)	34,100	(9,347)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(21,014)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(21,014)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(23,023)	-	4,399	600	(11)	(6,000)	(21,450)	34,100	(9,347)
Cash and investments - ending	\$ -	\$ 466	\$ 4,399	\$ 600	\$ 942	\$ -	\$ -	\$ 34,100	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Building Corp Reimbursements	WWEDF Salary/ FICA	Strengthening / Conditioning WHS	Coca-Cola Donation 2008	WWEDF Teacher Grants 2013-2014	WWEDF Teacher Grants 2014-2015	WWEDF Teacher Grants 2015-2016	Supplies Clothe- A- Child 2013	Clothe- A- Child 2014
Cash and investments - beginning	\$ -	\$ (9,777)	\$ -	\$ 1,254	\$ -	\$ 293	\$ -	\$ -	\$ 5
Receipts:									
Local sources	-	29,597	61,020	43,000	-	-	5,564	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	29,597	61,020	43,000	-	-	5,564	-	-
Disbursements:									
Instruction	-	-	-	20,500	-	-	-	-	5
Support services	-	-	-	12,745	-	293	3,784	-	-
Noninstructional services	-	39,080	61,020	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	39,080	61,020	33,245	-	293	3,784	-	5
Excess (deficiency) of receipts over disbursements	-	(9,483)	-	9,755	-	(293)	1,780	-	(5)
Other financing sources (uses):									
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	-	(9,483)	-	9,755	-	(293)	1,780	-	(5)
Cash and investments - ending	\$ -	\$ (19,260)	\$ -	\$ 11,009	\$ -	\$ -	\$ 1,780	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Clothe- A- Child 2015	Formative Assessment	High Ability Building Blocks	High Ability Grant 2013-2014	High Ability 2014-2015	High Ability 2015-2016	Medicaid Reimbursement	Secured Schools Safety Grant	2013-2014 Non- English Speaking Program
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 5,705	\$ -	\$ -	\$ (19,394)	\$ -
Receipts:									
Local sources	500	-	-	-	-	-	-	-	-
State sources	-	36,842	-	-	-	58,098	20,387	50,678	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	<u>500</u>	<u>36,842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,098</u>	<u>20,387</u>	<u>50,678</u>	<u>-</u>
Disbursements:									
Instruction	500	36,842	-	-	5,705	43,271	-	-	-
Support services	-	-	-	-	-	-	20,387	37,992	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	<u>500</u>	<u>36,842</u>	<u>-</u>	<u>-</u>	<u>5,705</u>	<u>43,271</u>	<u>20,387</u>	<u>37,992</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,705)</u>	<u>14,827</u>	<u>-</u>	<u>12,686</u>	<u>-</u>
Other financing sources (uses):									
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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,705)</u>	<u>14,827</u>	<u>-</u>	<u>12,686</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,827</u>	<u>\$ -</u>	<u>\$ (6,708)</u>	<u>\$ -</u>

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	2014-2015 Non- English Speaking Program	2015-2016 Non- English Speaking Program	School Technology Fund	Summer Rocks	CICF/ Legacy Fund Donation 2013	CICF/ Legacy Fund Donation 2014	CICF/ Legacy Fund Donation 2015	CICF/ Legacy Fund Donation 2016	Technology Planning Grant
Cash and investments - beginning	\$ 10,837	\$ -	\$ 14,265	\$ -	\$ 300	\$ 744	\$ 742	\$ -	\$ -
Receipts:									
Local sources	-	-	29,179	-	-	-	-	680	-
State sources	-	46,962	13,044	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	46,962	42,223	-	-	-	-	680	-
Disbursements:									
Instruction	10,837	45,237	-	-	-	-	-	-	-
Support services	-	-	3,580	-	-	-	-	-	2,985
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	10,837	45,237	3,580	-	-	-	-	-	2,985
Excess (deficiency) of receipts over disbursements	(10,837)	1,725	38,643	-	-	-	-	680	(2,985)
Other financing sources (uses):									
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	(10,837)	1,725	38,643	-	-	-	-	680	(2,985)
Cash and investments - ending	\$ -	\$ 1,725	\$ 52,908	\$ -	\$ 300	\$ 744	\$ 742	\$ 680	\$ (2,985)

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Title I (7/1/13- 9/30/14)	Title I FY 2014-2015	Title I (7/1/15- 6/30/16)	IDEA	FY 2016 Part B (619)	CSPD 2013- 2014	FY 2014 Technical Assistance	Special Ed, Part B 2014	Part B Sub- Grant FY 2015
Cash and investments - beginning	\$ -	\$ (22,632)	\$ -	\$ -	\$ -	\$ -	\$ (140)	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	77,466	367,539	939,521	26,109	-	4,018	-	126,690
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	77,466	367,539	939,521	26,109	-	4,018	-	126,690
Disbursements:									
Instruction	-	49,918	349,486	351,763	26,109	-	3,878	-	140,335
Support services	-	4,716	19,748	647,532	-	-	-	-	-
Noninstructional services	-	200	4,896	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	54,834	374,130	999,295	26,109	-	3,878	-	140,335
Excess (deficiency) of receipts over disbursements	-	22,632	(6,591)	(59,774)	-	-	140	-	(13,645)
Other financing sources (uses):									
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	-	22,632	(6,591)	(59,774)	-	-	140	-	(13,645)
Cash and investments - ending	\$ -	\$ -	\$ (6,591)	\$ (59,774)	\$ -	\$ -	\$ -	\$ -	\$ (13,645)

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Part B Proportionate Share 15	Medicaid Reimbursement - Federal	Title II, Part A 7/1/12- 9/30/2014	Title II Part A FFY 2013	Title II, Part A FFY 2014	Title II, Part A FFY 2016	Title III 2013- 2015	WIDA Supplemental Grant 2014
Cash and investments - beginning	\$ -	\$ 14,728	\$ -	\$ -	\$ (9,000)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	13,118	37,190	-	3,861	36,383	43,375	996	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	13,118	37,190	-	3,861	36,383	43,375	996	-
Disbursements:								
Instruction	17,629	37,840	-	-	-	-	996	-
Support services	-	-	-	3,861	27,383	44,715	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	17,629	37,840	-	3,861	27,383	44,715	996	-
Excess (deficiency) of receipts over disbursements	(4,511)	(650)	-	-	9,000	(1,340)	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,511)	(650)	-	-	9,000	(1,340)	-	-
Cash and investments - ending	\$ (4,511)	\$ 14,078	\$ -	\$ -	\$ -	\$ (1,340)	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2016

	Title III- English Proficiency	Title III- English 2015-2016	Youth Risk Survey	Indiana Youth Risk Survey 2015	Prepaid Food	Commerce Bank	Payroll Withholdings	Totals
Cash and investments - beginning	\$ (179)	\$ -	\$ 25	\$ 400	\$ 59,237	\$ 176,602	\$ 1,264	\$ 8,426,965
Receipts:								
Local sources	-	-	-	-	-	-	-	52,197,741
State sources	-	-	-	-	-	-	-	43,203,555
Federal sources	16,917	31,955	-	-	-	-	-	2,445,450
Temporary loans	-	-	-	-	-	-	-	6,440,283
Other receipts	-	-	-	-	1,584,140	1,809,909	12,461,139	15,892,152
Total receipts	16,917	31,955	-	-	1,584,140	1,809,909	12,461,139	120,179,181
Disbursements:								
Instruction	17,157	32,520	-	-	-	-	-	39,547,924
Support services	-	-	-	-	-	-	-	23,158,780
Noninstructional services	-	-	-	-	-	-	-	3,095,749
Facilities acquisition and construction	-	-	-	-	-	-	-	1,971,842
Debt service	-	-	-	-	-	-	-	26,903,812
Nonprogrammed charges	-	-	-	-	-	-	-	9,045,397
Interfund loans	-	-	-	-	1,599,553	1,983,775	12,462,403	16,045,731
Total disbursements	17,157	32,520	-	-	1,599,553	1,983,775	12,462,403	119,769,235
Excess (deficiency) of receipts over disbursements	(240)	(565)	-	-	(15,413)	(173,866)	(1,264)	409,946
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	1,189,204
Transfers in	-	-	-	-	-	-	-	1,022,309
Transfers out	-	-	-	-	-	-	-	(1,022,310)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,189,203
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(240)	(565)	-	-	(15,413)	(173,866)	(1,264)	1,599,149
Cash and investments - ending	\$ (419)	\$ (565)	\$ 25	\$ 400	\$ 43,824	\$ 2,736	\$ -	\$ 10,026,114

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WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2016

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,699,070</u>	<u>\$ 318,111</u>

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF LEASES AND DEBT
June 30, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Ricoh - GE Capital Information Technology Solutions Inc.	Copier lease (Acct # 81767-1022509ML)	\$ 6,528	07/11/13	04/25/18
Ricoh - GE Capital Information Technology Solutions Inc.	Copier Lease (Acct # 81767-1022509A1)	12,312	12/03/13	12/19/18
Westfield Elementary School Building Corporation	2011 FMRB - Refinance 2001 bonds.	1,460,000	07/10/11	01/10/20
Westfield Elementary School Building Corporation	2014 FMB - Renovations and improvements throughout the school corporation.	130,000	07/10/14	01/10/22
Westfield High School 1995 Building Corporation	2013 FMB - Renovations and improvements throughout the school corporation.	120,000	01/15/14	01/15/21
Westfield High School 1995 Building Corporation	2012 FMB - Renovations and improvements throughout the school corporation.	80,000	07/15/13	01/15/21
Westfield High School 1995 Building Corporation	2007 FMRB - Refinance 1998 bonds	5,500,000	01/10/08	01/10/20
Westfield Washington Multi-School Building Corporation	2014B FMRB-Refund outstanding 2005A bonds.	1,380,000	07/15/15	01/15/22
Westfield Washington Multi-School Building Corporation	2015B FMRB	925,000	01/15/16	01/15/22
Westfield Washington Multi-School Building Corporation	2015 FMB-Finance various renovations throughout the school district.	245,000	07/15/15	01/15/26
Westfield Washington Multi-School Building Corporation	2015A FMRB-Refinance 2007 bonds.	2,330,000	01/15/16	01/15/29
Westfield Washington Multi-School Building Corporation	2009 FMB - Construction and renovations to Westfield High School.	690,000	07/15/09	01/15/29
Westfield Washington Multi-School Building Corporation	2016 FMRB	2,685,000	07/15/16	01/15/23
Westfield Washington Multi-School Building Corporation	2014A FMRB - Partial refinance of 2005B bonds.	1,233,000	01/15/15	01/15/26
Westfield Washington Multi-School Building Corporation	2013A FMRB - Refinance a portion of the 2005A bonds.	2,316,000	07/15/13	01/15/26
Westfield Washington Multi-School Building Corporation	2013B FMRB - Refinance 2004B bonds.	622,500	07/15/13	01/15/25
Westfield Washington Multi-School Building Corporation	2012 FMRB - Refinance 2004A bonds.	<u>2,709,000</u>	01/15/13	01/15/25
Total governmental activities		<u>22,444,340</u>		
Total of annual lease payments		<u>\$ 22,444,340</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Pension bond	\$ 945,000	\$ 387,476
Tax anticipation warrants	Temporary loans in 0100 0160 0350 0410	<u>5,177,205</u>	<u>5,230,182</u>
Total governmental activities		<u>6,122,205</u>	<u>5,617,658</u>
Totals		<u>\$ 6,122,205</u>	<u>\$ 5,617,658</u>

WESTFIELD WASHINGTON SCHOOLS
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2016

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,930,341
Infrastructure	10
Buildings	177,494,976
Improvements other than buildings	3,411,769
Machinery, equipment, and vehicles	20,572,305
Construction in progress	7,700,000
Books and other	<u>10</u>
Total governmental activities	<u>211,109,411</u>
Total capital assets	<u><u>\$ 211,109,411</u></u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF THE WESTFIELD WASHINGTON SCHOOLS, HAMILTON COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited the Westfield Washington Schools' (School Corporation) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2014 to June 30, 2016. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Basis for Qualified Opinion on Special Education Cluster (IDEA)

As described in items 2016-004, 2016-005, and 2016-007 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Allowable Costs/Cost Principles, Cash Management, and Reporting that are applicable to its Special Education Cluster (IDEA). Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

Qualified Opinion on Special Education Cluster (IDEA)

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Special Education Cluster (IDEA)* paragraph, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Special Education Cluster (IDEA) for the period of July 1, 2014 to June 30, 2016.

Unmodified Opinion on Title I Grants to Local Educational Agencies

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 2014 to June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2016-002 and 2016-006. Our opinion on each major federal program is not modified with respect to these matters.

The School Corporation's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will

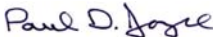
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2016-002, 2016-003, 2016-004, 2016-005, and 2016-007 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2016-006 to be a significant deficiency.

The School Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 6, 2018

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Years Ended June 30, 2015 and 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Pass-Through To Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
Department of Agriculture							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education						
School Breakfast		10.553	FY2015	\$ -	\$ 88,368	\$ -	\$ -
School Breakfast		10.553	FY2016	-	-	-	93,612
Total - School Breakfast Program				-	88,368	-	93,612
National School Lunch Program							
School Lunch	Indiana Department of Education	10.555	FY2015	-	595,863	-	-
School Lunch		10.555	FY2016	-	-	-	621,976
Commodities		10.555	FY2015	-	134,073	-	-
Commodities		10.555	FY2016	-	-	-	129,420
Total - National School Lunch Program				-	729,936	-	751,396
Total - Child Nutrition Cluster				-	818,304	-	845,008
Total - Department of Agriculture				-	818,304	-	845,008
Department of Education							
Special Education Cluster (IDEA)							
Special Education_Grants to States							
FY13 Federal Part B 611	Indiana Department of Education	84.027	14213-025-PN01	-	25,568	-	-
FY14 Federal Part B 611		84.027	14214-025-PN01	-	134,797	-	1,410
FY15 Federal Part B 611		84.027	14215-025-PN01	-	814,558	-	94,628
Part B FY 2014 Subgrant		84.027	14214-025-PN01	-	167,303	-	5,145
Part B FY 2015 Subgrant		84.027	14215-025-PN01	-	-	-	139,808
Technical Assistance Grant		84.027	99914-142-TA01	-	-	-	4,018
FY16 Federal Part B 611	Indiana Department of Education	84.027	14216-132-PN01	-	-	-	939,521
Total - Special Education_Grants to States				-	1,142,226	-	1,184,530
Special Education_Preschool Grants							
FY14 Federal Part B 619	Indiana Department of Education	84.173	45714-025-PN01	-	948	-	-
FY15 Federal Part B 619		84.173	45715-025-PN01	-	23,223	-	2,693
FY16 Federal Part B 619	Indiana Department of Education	84.173	45716-132-PN01	-	-	-	26,109
Total - Special Education_Preschool Grants				-	24,171	-	28,802
Total - Special Education Cluster (IDEA)				-	1,166,397	-	1,213,332
Title I Grants to Local Educational Agencies							
Title I 2013-2014	Indiana Department of Education	84.010	14-3030	-	55,857	-	-
Title I 2014-2015		84.010	15-3030	-	308,684	-	77,466
Title I 2015-2016		84.010	16-3030	-	-	-	367,539
Total - Title I Grants to Local Educational Agencies				-	364,541	-	445,005

WESTFIELD WASHINGTON SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2015 and 2016

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15	Pass-Through To Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16
English Language Acquisition State Grants	Indiana Department of Education						
Title III 12-13		84.365	01113-322-PN01	-	997	-	-
Title III 13-14		84.365	01114-093-PN01	-	9,901	-	996
Title III 14-15		84.365	01115-027-PN01	-	9,905	-	16,917
Title III 16-17		84.365	01116-027-PN01	-	-	-	31,955
Total - English Language Acquisition State Grants				-	20,803	-	49,868
Improving Teacher Quality State Grants	Indiana Department of Education						
Title IIA FY 2012		84.367	12-3030	-	4,686	-	-
Title IIA FY 2013		84.367	13-3030	-	17,051	-	3,861
Title IIA FY 2014		84.367	14-3030	-	24,910	-	36,383
Title IIA FY 2015		84.367	15-3030	-	-	-	43,375
Total - Improving Teacher Quality State Grants				-	46,647	-	83,619
College Access Challenge Grant Program College Success Coalition 2013	Indiana Commission for Higher Education	84.378	719P378A1200120	-	-	-	5,207
Total - Department of Education				-	1,598,388	-	1,797,031
<u>Department of Health and Human Services</u>							
Medicaid Cluster							
Medical Assistance Program	Indiana State Department of Health						
Medicaid		93.778	FY14	-	10,204	-	-
Medicaid		93.778	FY15	-	-	-	37,841
Total - Medical Assistance Program				-	10,204	-	37,841
Total - Medicaid Cluster				-	10,204	-	37,841
Total - Department of Health and Human Services				-	10,204	-	37,841
Total federal awards expended				\$ -	\$ 2,426,896	\$ -	\$ 2,679,880

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WESTFIELD WASHINGTON SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2015 and 2016. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	yes
Type of auditor's report issued on compliance for major programs:	Unmodified for Title I Grants to Local Educational Agencies and Qualified for Special Education Cluster (IDEA)
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
84.010	Special Education Cluster (IDEA) Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2016-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2014-001.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Condition

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). Although the School Corporation had procedures in place to provide for a review and approval of information reported on the SEFA, the controls were not effective.

Context

The following grants were incorrectly reported on the SEFA:

1. The Child Nutrition Cluster - School Breakfast Program (CFDA# 10.553) was overstated by \$18,063 for fiscal year 2015.
2. The Child Nutrition Cluster - National School Lunch Program (CFDA# 10.555) was overstated by \$121,793 for fiscal year 2015.
3. The Title I Grants to Local Educational Agencies (CFDA# 84.010) was understated by \$55,857 for fiscal year 2015.
4. The Special Education Cluster (IDEA) - Special Education_Grants to States (CFDA# 84.027) was understated by \$948,961 for fiscal year 2015 and overstated by \$139,808 for fiscal year 2016.
5. The Special Education Cluster (IDEA) - Special Education_Preschool Grants (CFDA # 84.173) was understated by \$24,172 for fiscal year 2015.
6. The English Language Acquisition State Grants (CFDA# 84.365) was understated by \$997 for fiscal year 2015.
7. The Improving Teacher Quality State Grants (CFDA# 84.367) was understated by \$4,686 for fiscal year 2015.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § _____.310. . . ."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context* section above.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls to prevent, or detect and correct, errors on the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2016-002

Subject: Title I Grants to Local Educational Agencies - Allowable Costs/Cost Principles
Federal Agency: Department of Education
Federal Program: Title I Grants to Local Educational Agencies
CFDA Number: 84.010
Federal Award Numbers and Years (or Other Identifying Numbers): 14-3030, 15-3030, 16-3030
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior audit. The prior audit finding number was 2014-002.

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

The School Corporation had not designed or implemented adequate policies or procedures to ensure that Personnel Activity Reports, Semi-Annual Certifications, or other documentation of personnel expenses were properly maintained in compliance with the program requirements. Due to the lack of proper internal controls, noncompliance was found during the audit period.

Context

The School Corporation had two employees whose time was split between Title I and other educational activities. Personnel Activity Reports for the 2015 and 2016 fiscal years for these employees were provided for audit; however, the reports were not signed. Additionally, Semi-Annual Certifications for employees who worked solely on Title I activities were not presented for audit for the 2015 fiscal year. One employee who worked solely on Title I activities was not included on the Semi-Annual Certifications for the 2016 fiscal year.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

OMB Circular A-87, Attachment B, paragraph 8h states in part:

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity.

(5) Personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after-the-fact distribution of the actual activity of each employee,
- (b) They must account for the total activity for which each employee is compensated,

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(c) They must be prepared at least monthly and must coincide with one or more pay periods, and

(d) They must be signed by the employee. . . ."

2 CFR 200.430(i) states in part:

"*Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; . . .
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS); . . .
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

2 CFR 200.207(a) states in part: "The Federal awarding agency or pass-through entity may impose additional specific award conditions as needed . . ."

Title I Fiscal Handbook 2015-2016, Basic Title I, Part A and D states:

"If a school-wide program consolidates funds in a single account, an employee paid with funds from the single account is not required to file a semi-annual certification. If a school-wide program does not consolidate funds, employees working solely on a single Federal program must complete semi-annual certifications.

If a school-wide program does not consolidate funds, employees working on multiple programs must maintain a time and effort log at least once a month."

Cause

The School Corporation had not developed a system of internal controls that would have ensured that Personnel Activity Reports, Semi-Annual Certifications, or other documentation of personnel expenses were properly maintained and signed.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the compliance requirement listed above to ensure that Personnel Activity Reports, Semi-Annual Certifications, or other documentation of personnel expenses were properly maintained and signed.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-003

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Comparability and Special Tests and Provisions - Annual Report Card, High School Graduation Rate

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

CFDA Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): 14-3030, 15-3030, 16-3030

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Special Tests and Provisions - Comparability, Special Tests and Provisions - Annual Report Card, High School Graduation Rate

Audit Finding: Material Weakness

Repeat Finding

A similar finding also appeared in the immediate prior audit. The prior audit report finding number was 2014-003.

Condition

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Special Tests and Provisions - Comparability and Special Tests and Provisions - Annual Report Card, High School Graduation Rate.

The School Corporation had not designed or implemented adequate policies or procedures to ensure that Comparability Reports and High School Graduation Rate Reports for Title I Grants to Local Educational Agencies were subject to proper reviews or other internal controls prior to submission to the Indiana Department of Education.

Context

Although proper controls were not in place, no material noncompliance was identified for the audit period.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a proper system of internal controls that segregated key functions.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish proper controls related to the grant agreement and the compliance requirements listed above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2016-004

Subject: Special Education Cluster (IDEA) - Allowable Costs/Cost Principles

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-025-PN01, 14214-025-PN01,
14215-025-PN01, 14214-025-PN01,
14215-025-PN01, 99914-142-TA01,
14216-132-PN01, 45714-025-PN01,
45715-025-PN01, 45716-132-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Modified Opinion

Condition

The School Corporation was a member school corporation of the Hamilton-Boone-Madison Special Services Cooperative (Cooperative). The grant agreements for the federal programs are between the Indiana Department of Education (IDOE) and each member school corporation of the Cooperative. The member school corporations of the Cooperative had determined that it was beneficial to pool their resources to provide special education services to those in need. The Cooperative designated a Fiscal Agent, who was responsible for the accounting records of the Cooperative. During 2015-2016, the Fiscal Agent of the Cooperative spent the federal money on behalf of the School Corporation and other member school corporations and was responsible for following the compliance requirements related to Allowable Costs/Cost Principles.

An effective internal control system was not in place at the Cooperative in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. In addition, there was no oversight of the Cooperative by the School Corporation. Because the grant agreements are between the IDOE and each member school corporation of the Cooperative, each member school corporation is ultimately responsible for ensuring compliance with the requirements.

For grants 14213-025-PN01, 14214-025-PN01, 14215-025-PN01, 45714-025-PN01, and 45715-025-PN01, the requirement was that for employees who were expected to work solely on a single Federal award, charges for their salaries and wages be supported by periodic certifications and that the certifications be signed by the employee or a supervisory official having first-hand knowledge of the work performed by the employee. During the period, the Fiscal Agent of the Cooperative was responsible for maintaining Semi-Annual Certifications for the Cooperative employees whose salaries were charged solely to a specific grant. The Semi-Annual Certifications listing the employees were maintained; however, they were not certified by the employee or an appropriate supervisor. For employees who were expected to work on multiple cost objectives, a distribution of their salaries and wages were to be supported by a personnel activity report or equivalent documentation that meets the standards described below, there were no personnel activity reports maintained.

Context

Of the three Semi-Annual Certifications required to be maintained during the period for all employees whose salaries were charged entirely to one federal fund, none were certified by an appropriate supervisor. There were also six employees whose salaries were charged to more than one fund, but no Personnel Activity Reports were maintained for those employees. This was determined to be a systemic issue.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

OMB Circular A-87, Attachment B, paragraph 8h states in part:

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity.

(5) Personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after-the-fact distribution of the actual activity of each employee,
- (b) They must account for the total activity for which each employee is compensated,
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- (d) They must be signed by the employee. . . ."

Cause

The School Corporation had not designed or implemented internal control procedures to ensure compliance with the Allowable Costs/Cost Principles compliance requirement.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Cooperative's management establish controls, including segregation of duties, related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. We also recommended that the School Corporation monitor and have proper oversight of the Cooperative.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-005

Subject: Special Education Cluster (IDEA) - Cash Management

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027; 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-025-PN01, 14214-025-PN01,
14215-025-PN01, 14214-025-PN01,
14215-025-PN01, 99914-142-TA01,
14216-132-PN01, 45714-025-PN01,
45715-025-PN01, 45716-132-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Cash Management

Audit Findings: Material Weakness, Modified Opinion

Condition

The School Corporation was a member school corporation of the Hamilton-Boone-Madison Special Services Cooperative (Cooperative). The grant agreements for the federal programs are between the Indiana Department of Education (IDOE) and each member school corporation of the Cooperative. The member school corporations of the Cooperative had determined that it was beneficial to pool their resources to provide special education services to those in need. The Cooperative designated a Fiscal Agent, who was responsible for the accounting records of the Cooperative. During 2015-2016, the Fiscal Agent of the Cooperative spent the federal money on behalf of the School Corporation and other member school corporations and was responsible for following the compliance requirements related to Cash Management.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

An effective internal control system was not in place at the Cooperative in order to ensure compliance with requirements related to the grant agreement and the Cash Management compliance requirement. In addition, there was no oversight of the Cooperative by the School Corporation. Because the grant agreements are between the IDOE and each member school corporation of the Cooperative, each member school corporation is ultimately responsible for ensuring compliance with the requirements.

The Fiscal Agent utilized a report from its accounting software, which included expenses actually paid and expenses that were entered into the accounting software, but not yet paid. These expenses were summarized in an Excel spreadsheet that was used to prepare the Requests for Reimbursement. The Requests for Reimbursement were reviewed by the Cooperative Director; however, requesting reimbursement for claims incurred but not paid was not identified as a potential issue.

Context

Of the five Requests for Reimbursements tested, all of them contained expenditures that were incurred but not yet paid. This was determined to be a systemic issue.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

34 CFR 80.21(d) states in part: "*Reimbursement*. Reimbursement shall be the preferred method when the requirements in paragraph (c) of this section are not met. . . ."

Cause

Management of the School Corporation had not designed or implemented proper internal control procedures to ensure compliance with the Cash Management compliance requirement.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Cooperative's management establish controls, including segregation of duties, related to the grant agreement and the Cash Management compliance requirement. We also recommended that the School Corporation monitor and have proper oversight of the Cooperative.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2016-006

Subject: Special Education_Grants to States - Equipment and Real Property Management

Federal Agency: Department of Education

Federal Program: Special Education_Grants to States

CFDA Number: 84.027

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-025-PN01, 14214-025-PN01,
14215-025-PN01, 14214-025-PN01,
14215-025-PN01, 99914-142-TA01,
14216-132-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Equipment and Real Property Management

Audit Findings: Significant Deficiency, Other Matters

Condition

The School Corporation was a member school of the Hamilton-Boone-Madison Special Services Cooperative (Cooperative). The grant agreements for the federal programs are between the Indiana Department of Education (IDOE) and each member school corporation of the Cooperative. The member school corporations of the Cooperative had determined that it was beneficial to pool their resources to provide special education services to those in need. The Cooperative had taken on the responsibility of tracking equipment acquisitions and disposals of equipment that was purchased with federal funds of the member school corporations of the Cooperative.

An effective internal control system was not in place at the Cooperative in order to ensure compliance with requirements related to the grant agreement and the Equipment and Real Property Management compliance requirement. In addition, there was no oversight of the Cooperative by the School Corporation. Because the grant agreements are between the IDOE and each member school corporation of the Cooperative, each member school corporation is ultimately responsible for ensuring compliance with the requirements.

A secretary of the Cooperative maintained an equipment inventory listing. The listing did not contain all the required information, such as acquisition cost, disposal date, and the sale price of the property, if sold.

Context

The equipment inventory listing did not contain the acquisition cost, disposal date, and the sale price of the property, if sold for any of the equipment listed. This was determined to be a systemic issue.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

34 CFR section 80.32 states in part:

"(b) *States.* A State will use, manage, and dispose of equipment acquired under a grant by the State in accordance with State laws and procedures. Other grantees and subgrantees will follow paragraphs (c) through (e) of this section. . . .

(d) *Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. . . ."

Cause

The School Corporation had not designed and implemented internal control procedures to ensure compliance with the Equipment and Real Property Management compliance requirement.

Effect

The failure to establish an effective internal control system placed the Cooperative, and, therefore, the School Corporation, in noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system allowed noncompliance with the compliance requirement and could have allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Cooperative's management establish controls, including segregation of duties, related to the grant agreement and Equipment and Real Property Management compliance requirement. We also recommended that the School Corporation monitor and have proper oversight of the Cooperative.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2016-007

Subject: Special Education Cluster (IDEA) - Reporting

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 14213-025-PN01, 14214-025-PN01,
14215-025-PN01, 14214-025-PN01,
14215-025-PN01, 99914-142-TA01,
14216-132-PN01, 45714-025-PN01,
45715-025-PN01, 45716-132-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Reporting

Audit Findings: Material Weakness, Modified Opinion

Condition

The School Corporation was a member school corporation of the Hamilton-Boone-Madison Special Services Cooperative (Cooperative). The grant agreements for the special education programs are between the Indiana Department of Education (IDOE) and each member school corporation of the Cooperative. The member school corporations of the Cooperative had determined that it was beneficial to pool their resources to provide special education services to those in need. The Cooperative designated a Fiscal Agent, who was responsible for the accounting records of the Cooperative. During the audit period, the Fiscal Agent of the Cooperative and the Cooperative itself was responsible for submitting the proper reports on behalf of the School Corporation and following the compliance requirements related to Reporting.

An effective internal control system was not in place at the Cooperative in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement. In addition, there was no oversight of the Cooperative by the School Corporation. Because the grant agreements were between the IDOE and each member school corporation of the Cooperative, each member school corporation is ultimately responsible for ensuring compliance with the requirements.

The Fiscal Agent utilized a report from its accounting software, which included expenses actually paid and expenses that were entered into the accounting software, but not yet paid. These expenses were summarized in an Excel spreadsheet that was used to prepare the Requests for Reimbursement and the Quarterly Monitoring Report for Proportionate Shares. The Requests for Reimbursement and the Quarterly Monitoring Reports for Proportionate Shares required expenses paid to be reported. The Requests for Reimbursement and the Quarterly Monitoring Reports for Proportionate Shares were reviewed by the Cooperative Director; however, reporting amounts incurred but not paid was not identified as a potential issue.

The Cooperative Director prepared the Final Report utilizing the final Excel spreadsheet maintained by the Fiscal Agent and then submitted the report without any review, approval, or other control to ensure its accuracy.

Context

Because of the method use to accumulate the information for reporting, this was determined to be a systemic issue.

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

34 CFR 80.20(b) states in part:

"The financial management systems of other grantees and subgrantees must meeting the following standards:

- (1) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.
- (2) *Accounting records.* Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income. . . ."

Cause

The School Corporation had not designed or implemented internal control procedures to ensure compliance with the Reporting compliance requirement.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Cooperative's management establish controls, including segregation of duties, related to the grant agreement and the Reporting compliance requirement. We also recommended that the School Corporation monitor and have proper oversight of the Cooperative.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the School Corporation. The documents are presented as intended by the School Corporation.



Westfield Washington Schools

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-001 PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A

Contact Person Responsible for Corrective Action: Marsha Bohannon, Treasurer

Contact Phone Number: 317-867-8014

Status of Audit Finding: The items that were laid out in our corrective action plan have been completed.

FINDING 2014-002 ALLOWABLE COST/COST PRINCIPLES

Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: Marsha Bohannon, Treasurer

Contact Phone Number: 317-867-8014

Status of Audit Finding: The items that were laid out in our corrective action plan have been completed.

FINDING 2014-003 CASH MANAGEMENT, REPORTING, AND SPECIAL TEST AND PROVISIONS


Fiscal year in which the finding initially occurred: 2013

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education

Contact Person Responsible for Corrective Action: Marsha Bohannon, Treasurer

Contact Phone Number: 317-867-8014

Status of Audit Finding: The items that were laid out in our corrective action plan have been completed.



(Signature)

CFO

(Title)

2/13/2018

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



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CORRECTIVE ACTION PLAN

FINDING 2016-001

Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: The district is working on restructuring the business office. All future SEFA reports will be created by the treasurer and reviewed by both the deputy treasurer and chief financial officer for accuracy. All three individuals will sign off on the report after completion.

Anticipated Completion Date: August 2018

FINDING 2016-002

Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: Westfield Washington Schools will review and update our internal control standards and procedures to ensure that this does not occur again. Included in the internal controls will be a semi-annual review of all staff certifications for federal grants.

Anticipated Completion Date: July 2018

FINDING 2016-003

Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: Westfield Washington Schools will review and update our internal control standards and procedures to ensure that this does not occur again. Included in the internal controls will be a semi-annual review of all State and Federal grants.

Anticipated Completion Date: July 2018



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FINDING 2016-004

Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: Westfield Washington Schools has removed themselves from the Hamilton-Boone-Madison Special Cooperative. With this change Westfield Washington Schools will review and update our internal control standards and procedures to ensure that this does not occur again. Included in the internal controls will be a semi-annual review of all staff certifications for federal grants.

Anticipated Completion Date: July 2018

FINDING 2016-005

Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: Westfield Washington Schools has removed themselves from the Hamilton-Boone-Madison Special Cooperative. Westfield Washington Schools already had procedures and practices in place that require an item to be listed on an expense report and paid prior to being claimed for reimbursement.

Anticipated Completion Date: March 2018

FINDING 2016-006

Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: Westfield Washington Schools has removed themselves from the Hamilton-Boone-Madison Special Cooperative. With this change Westfield Washington Schools will review and update our internal control standards and procedures to ensure that this does not occur again. Westfield Washington Schools will focus specifically on our existing inventory system to ensure that all items are recorded accurately and correctly.

Anticipated Completion Date: July 2018



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FINDING 2016-007

Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan: Description of Corrective Action Plan: Westfield Washington Schools has removed themselves from the Hamilton-Boone-Madison Special Cooperative. Westfield Washington Schools already had procedures and practices in place that require an item to be listed on an expense report and paid prior to being claimed for reimbursement. Also, all quarterly monitoring reports will be reviewed for accuracy by both the Chief Financial Officer and the Director of Student Services.

Anticipated Completion Date: March 2018

A handwritten signature in black ink, appearing to read "Brian Tomamichel", written over a horizontal line.

(Signature)

The handwritten title "CFO" in black ink, written above a horizontal line.

(Title)

The handwritten date "2-28-2018" in black ink, written above a horizontal line.

(Date)

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/>.