

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, 2016 to June 30, 2018



FILED
03/21/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Marsha L. Bohannon	07-01-16 to 06-30-19
Superintendent of Schools	Dr. Sherry Grate	07-01-16 to 06-30-19
President of the School Board	Duane E. Lutz Daniel D. Degnan Duane E. Lutz	07-01-16 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19



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, 2016 to June 30, 2018, 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, 2016 to June 30, 2018.

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, 2016 to June 30, 2018, 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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, and Schedule of Leases and Debt, 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 4, 2019, 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 4, 2019



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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, 2016 to June 30, 2018, and the related notes to the financial statement, and have issued our report thereon dated March 4, 2019, 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.

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 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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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


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 of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 4, 2019

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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.

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WESTFIELD WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2017 and 2018

Fund	Cash and Investments 07-01-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18
100 General	\$ 1,650,264	\$ 47,788,605	\$ 49,438,869	\$ -	\$ -	\$ 50,092,468	\$ 50,092,718	\$ 250	\$ -
160 Referendum Tax Levy	1,520,542	7,564,994	7,563,729	-	1,521,807	8,747,231	10,109,377	-	159,661
200 Debt Service	2,576,791	22,288,262	22,654,983	-	2,210,070	23,082,940	23,544,195	-	1,748,815
250 Retirement/Severance Bond Debt Service	21,350	396,127	387,584	-	29,893	307,386	333,373	-	3,906
350 Capital Projects	1,497,104	7,265,138	7,466,195	-	1,296,047	7,589,040	8,203,167	(153,912)	528,008
410 School Transportation	1,248,001	4,604,905	4,956,831	1,000	897,075	4,573,428	4,941,630	1,630	530,503
420 School Bus Replacement	125,600	873,172	110,414	-	888,358	1,276,051	1,195,508	8,600	977,501
610 Rainy Day	-	-	-	-	-	-	155,133	155,133	-
620 Retirement/Severance Bond	(8,326)	170,161	161,158	-	677	153,654	162,749	-	(8,418)
700 Construction	7,580	215,500	53,426	-	169,654	257,359	244,132	-	182,881
701 Proceeds from Administration Building	-	-	380,000	480,179	100,179	-	-	-	100,179
702 WIS / WMS Construction	-	-	-	-	-	3,400,000	7,500	-	3,392,500
704 Capital Bond	-	-	-	-	-	-	584,149	-	(584,149)
800 School Lunch	226,291	2,804,743	2,813,359	-	217,675	2,928,385	3,063,419	-	82,641
900 Textbook Rental	6,194	1,046,467	1,052,661	-	-	843,183	808,156	58,825	93,852
1100 Self-Insurance	321,200	8,624,882	8,635,089	-	310,993	9,722,068	8,836,473	-	1,196,588
1650 Child Care Program	652,337	3,368,436	2,997,327	-	1,023,446	3,502,799	3,900,523	-	625,722
1930 Early Intervention Grant	-	-	-	-	-	-	-	-	-
1931 Early Intervention Grant 2017	-	40,664	4,885	-	35,779	-	35,779	-	-
1958 Lilly Counseling Initiative	-	50,000	26,569	-	23,431	-	23,431	-	-
2037 State Farm Teen Driver Safety	207	-	207	-	-	-	-	-	-
2052 Continuous Quality Growth	8,220	1,500	7,513	-	2,207	-	-	-	2,207
2055 WHS Art Donation Fund	446	-	366	-	80	-	-	-	80
2058 Answers for Autism Grant 2015	246	-	246	-	-	-	-	-	-
2060 AP Economics Donation	28	-	-	-	28	-	-	-	28
2061 Forum Foundation Grant 2015-16	15	-	15	-	-	-	-	-	-
2063 SSES Science Lab	100,000	-	-	-	100,000	-	-	-	100,000
2064 Quilters Guild 2016 WMS	500	-	-	-	500	-	500	-	-
2066 St Vincent WAT Sponsorship	400	-	288	-	112	-	90	-	22
2067 WWES Day of Service	137	-	-	-	137	-	-	-	137
2068 WWEDF PE/Health Teaching 2016	500	-	488	-	12	-	-	-	12
2069 MGES Greenhouse Project	-	52,000	52,000	-	-	-	-	-	-
2070 Flexible Seating MGES	-	1,000	940	-	60	-	-	-	60
2071 Action for Healthy Kids MTES	-	1,000	1,000	-	-	-	-	-	-
2072 JDS Aktion Club Donation WHS	-	2,800	-	-	2,800	-	-	-	2,800
2073 Lego Club	-	3,893	4,266	-	(373)	373	-	-	-
2074 Therapy Dog Sponsorship	-	2,195	1,600	-	595	699	852	-	442
2075 PPG Podcasting Grant WHS	-	996	979	-	17	-	-	-	17
2076 WAT Grant - Fall 2016	-	3,000	730	-	2,270	-	-	-	2,270
2077 WWEDF PE / Health Teaching 2017	-	500	-	-	500	-	495	-	5
2078 Flexible Seating Buonanno	-	-	-	-	-	1,000	506	-	494

WESTFIELD WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2017 and 2018

Fund	Cash and Investments 07-01-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18
2079 Teach Plus Grant - Hoffman	-	-	-	-	-	400	400	-	-
2080 Teach Plus Grant - Spinner	-	-	-	-	-	200	200	-	-
2081 Forum Credit Union Grant - 2017	-	-	-	-	-	1,924	1,924	-	-
2082 Forum Credit Union Grant - 2017 WMS	-	-	-	-	-	750	750	-	-
2083 Innovation / Media Center WIS	-	-	-	-	-	500	65	-	435
2084 Agape Therapy Riding CRES	-	-	-	-	-	3,000	1,100	-	1,900
2085 Growing Grins Donation	-	-	-	-	-	1,000	-	-	1,000
2086 Walmart - Parent University	-	-	-	-	-	1,000	-	-	1,000
2087 WWEDF PE / Health Teaching 2018	-	-	-	-	-	500	-	-	500
2088 Tennis Assocaition Grant	-	-	-	-	-	3,000	-	-	3,000
2130 Wilfong Donation	466	-	466	-	-	-	-	-	-
2300 Extra-Curricular Activities	4,399	-	1,517	-	2,882	5,455	1,415	-	6,922
2301 Library Book Fund WWES	600	-	600	-	-	1,200	-	-	1,200
2303 Library Book Fund MGES	-	-	-	-	-	4,500	3,970	-	530
2305 Library Book Fund SSES	-	1,634	1,594	-	40	1,467	866	-	641
2700 Scholarships and Awards	942	-	17	-	925	-	42	-	883
2708 Scholarships 2016	34,100	350	34,450	-	-	-	-	-	-
2709 Scholarships 2017	-	43,400	-	-	43,400	-	43,400	-	-
2710 Scholarships 2018	-	-	-	-	-	42,750	13,650	-	29,100
2800 Construction, Remodeling, and Equipping Buildings	-	-	-	-	-	-	-	-	-
2820 Building Corp Reimbursements	-	-	-	-	-	211,962	234,698	-	(22,736)
2901 WWEDF Salary/ FICA	(19,260)	52,008	38,959	-	(6,211)	32,125	38,862	-	(12,948)
2902 Strengthening Conditioning WHS	-	67,148	67,148	-	-	78,917	74,873	-	4,044
2903 PTO Donations	-	-	-	-	-	208	208	-	-
2910 Coca-Cola Donation 2008	11,009	22,520	31,707	-	1,822	15,000	385	-	16,437
2957 WWEDF Teacher Grants 2015-2016	1,780	-	1,780	-	-	-	-	-	-
2958 WWEDF Teacher Grants 2016-2017	-	10,189	10,189	-	-	-	-	-	-
2959 WWEDF Teacher Grants 2017-2018	-	-	-	-	-	6,140	5,905	-	235
2988 Clothe a Child 2016	-	500	500	-	-	-	-	-	-
2989 Clothe a Child 2017	-	-	-	-	-	500	500	-	-
3028 Formative Assessment	-	74,276	74,276	-	-	81,894	81,894	-	-
3029 Special Education Excess Costs	-	25,596	36,735	-	(11,139)	27,981	16,842	-	-
3119 High Ability 2015-2016	14,827	-	14,827	-	-	-	-	-	-
3120 High Ability 2016-2017	-	59,762	56,567	-	3,195	-	3,195	-	-
3121 High Ability 2017-2018	-	-	-	-	-	62,107	61,938	-	169
3250 Medicaid Reimbursement	-	7,564	1,214	-	6,350	73,512	72,151	-	7,711
3270 Secured Schools Safety Grant	(6,708)	56,708	100,000	-	(50,000)	50,000	-	-	-
3710 Non-English Speaking Programs	-	47,339	46,771	-	568	-	568	-	-
3711 Non-English Speaking 2017-18	-	-	-	-	-	50,500	50,500	-	-
3719 Non-English Speaking Program 2015-2016	1,725	-	1,725	-	-	-	-	-	-
3720 School Technology	52,908	59,589	300	-	112,197	4,899	117,083	-	13

WESTFIELD WASHINGTON SCHOOLS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
OTHER FINANCING SOURCES (USES), AND CASH AND
INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended June 30, 2017 and 2018

Fund	Cash and Investments 07-01-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18
3722 CICF/Legacy Fund Donation 2013	300	-	-	-	300	-	-	-	300
3723 CICF/Legacy Fund Donation 2014	744	-	-	-	744	-	-	-	744
3724 CICF/Legacy Fund Donation 2015	742	-	-	-	742	-	-	-	742
3725 CICF/Legacy Fund Donation 2016	680	-	-	-	680	-	-	-	680
3726 CICF/Legacy Fund Donation 2017	-	665	-	-	665	-	-	-	665
3727 CICF/Legacy Fund Donation 2018	-	-	-	-	-	708	-	-	708
3749 Career and Technical Performance Grant	-	22,608	8,379	-	14,229	24,940	21,406	-	17,763
3780 Technology Planning Grant	(2,985)	19,910	16,925	-	-	-	-	-	-
3957 Youth Tobacco Survey	-	250	-	-	250	-	250	-	-
4107 vTitle I (7/1/15-6/30/16)	(6,591)	13,908	7,317	-	-	-	-	-	-
4108 Title I SY 2016-2017	-	246,834	271,300	-	(24,466)	87,964	63,498	-	-
4109 Title I 2017-2018	-	-	-	-	-	187,929	216,469	-	(28,540)
5200 IDEA	(59,774)	202,816	143,042	-	-	-	-	-	-
5201 IDEA 611 FY 2017	-	948,533	1,055,426	-	(106,893)	293,281	186,388	-	-
5202 IDEA 611 FY 2018	-	-	-	-	-	475,823	568,895	-	(93,072)
5211 Part B 619 FY 2017	-	28,725	28,725	-	-	-	-	-	-
5212 Part B 619 FY 2018	-	-	-	-	-	28,768	28,768	-	-
5256 Part B Sub-Grant FY 2015	(13,645)	15,922	2,277	-	-	-	-	-	-
5257 Part B Proportionate Share 15	(4,511)	13,566	9,055	-	-	-	-	-	-
5811 Title IV Part A 2017	-	-	-	-	-	35,467	35,570	-	(103)
6460 Medicaid Reimbursement - Federal	14,078	13,886	13,981	-	13,983	129,213	101,328	-	41,868
6614 Diselfwise Grant 2017-2018	-	-	-	-	-	75,000	75,000	-	-
6840 Improving Teacher Quality, No Child Left, Title II, Part A	-	9,027	10,967	-	(1,940)	50,379	50,316	-	(1,877)
6841 Title II Part A 7/1/17 - 9/30/19	-	-	-	-	-	9,000	19,924	-	(10,924)
6848 Title II Part A FFY 2014	-	860	860	-	-	-	-	-	-
6849 Title II, Part A FFY 2016	(1,340)	23,019	21,679	-	-	-	-	-	-
6880 Title III - English Proficiency Migrant	-	-	-	-	-	25,981	25,981	-	-
6887 Title III-English Proficiency	(419)	8,034	7,615	-	-	-	-	-	-
6888 Title III-English 2015-2016	(565)	6,591	6,026	-	-	1,917	1,917	-	-
6889 Title III 2016-2018	-	26,228	26,355	-	(127)	11,244	12,429	-	(1,312)
6992 Youth Risk Survey	25	-	25	-	-	-	-	-	-
6993 Indiana Youth Risk Survey 2015	400	-	400	-	-	-	-	-	-
6994 Indiana Youth Survey WIS	-	200	-	-	200	-	-	-	200
8400 Prepaid Food	43,824	1,702,395	1,717,272	-	28,947	1,756,147	1,761,270	-	23,824
9980 Commerce Bank	2,736	2,445,312	2,441,951	-	6,097	2,005,465	2,008,007	-	3,555
9000 Payroll Withholding	-	13,435,491	13,434,795	-	696	14,167,622	14,163,198	-	5,120
Totals	<u>\$ 10,026,114</u>	<u>\$ 126,884,303</u>	<u>\$ 128,519,431</u>	<u>\$ 481,179</u>	<u>\$ 8,872,165</u>	<u>\$ 136,608,303</u>	<u>\$ 136,411,853</u>	<u>\$ 70,526</u>	<u>\$ 9,139,141</u>

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.

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:

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.

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF 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 employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

B. 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

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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:

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.

C. 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, Lego Club, Building Corp Reimbursements, and the WWEDF Salary/ FICA funds have negative balances due to the funds being set up for reimbursement internally. The Capital Bond fund has a negative balance due to timing differences between expenditures and the receipt of bond proceeds.

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 2016-2017 and 2017-2018 totaled \$1,590,000 and \$1,880,000, respectively.

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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 2016-2017 and 2017-2018 totaled \$8,552,000 and \$8,720,000, 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 2016-2017 and 2017-2018 totaled \$12,450,500 and \$12,758,500, respectively.

Note 9. Subsequent Events

On July 25, 2018, the School Corporation issued General Obligation bonds in the amount of \$3,000,000 to be used for general repairs and upkeep of School Corporation buildings.

On October 3, 2018, the School Corporation closed on a capital lease with the Westfield High School 1995 Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. The first lease payment is due on July 15, 2019, the final lease payment is scheduled for July 15, 2038, and the average annual lease payments are \$3,574,872.

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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.

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, 2017

	100 General	160 Referendum Tax Levy	200 Debt Service	250 Retirement/ Severance Bond Debt Service	350 Capital Projects	410 School Transportation	420 School Bus Replacement	610 Rainy Day	620 Retirement/ Severance Bond	700 Construction
Cash and investments - beginning	\$ 1,650,264	\$ 1,520,542	\$ 2,576,791	\$ 21,350	\$ 1,497,104	\$ 1,248,001	\$ 125,600	\$ -	\$ (8,326)	\$ 7,580
Receipts:										
Local sources	998,818	5,564,994	22,288,262	396,127	5,477,216	3,058,433	750,356	-	170,161	215,500
State sources	46,089,262	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	700,000	2,000,000	-	-	1,787,922	1,546,472	-	-	-	-
Other receipts	525	-	-	-	-	-	122,816	-	-	-
Total receipts	47,788,605	7,564,994	22,288,262	396,127	7,265,138	4,604,905	873,172	-	170,161	215,500
Disbursements:										
Instruction	37,689,944	1,299,889	-	-	-	-	-	-	9,543	-
Support services	10,563,371	3,978,334	-	-	3,884,108	3,511,831	110,414	-	151,615	-
Noninstructional services	452,661	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	211,634	-	-	1,686,447	-	-	-	-	53,426
Debt service	732,893	2,073,872	22,654,983	387,584	1,895,640	1,445,000	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	49,438,869	7,563,729	22,654,983	387,584	7,466,195	4,956,831	110,414	-	161,158	53,426
Excess (deficiency) of receipts over disbursements	(1,650,264)	1,265	(366,721)	8,543	(201,057)	(351,926)	762,758	-	9,003	162,074
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	1,000	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	1,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,650,264)	1,265	(366,721)	8,543	(201,057)	(350,926)	762,758	-	9,003	162,074
Cash and investments - ending	\$ -	\$ 1,521,807	\$ 2,210,070	\$ 29,893	\$ 1,296,047	\$ 897,075	\$ 888,358	\$ -	\$ 677	\$ 169,654

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, 2017

	701 Proceeds from Administration Building	702 WIS / WMS Construction	704 Capital Bond	800 School Lunch	900 Textbook Rental	1100 Self- Insurance	1650 Child Care Program	1930 Early Intervention Grant	1931 Early Intervention Grant 2017	1958 Lilly Counseling Initiative
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 226,291	\$ 6,194	\$ 321,200	\$ 652,337	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	2,012,861	960,603	8,577,548	3,368,436	-	-	50,000
State sources	-	-	-	35,454	85,864	-	-	-	40,664	-
Federal sources	-	-	-	755,043	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,385	-	47,334	-	-	-	-
Total receipts	-	-	-	2,804,743	1,046,467	8,624,882	3,368,436	-	40,664	50,000
Disbursements:										
Instruction	-	-	-	-	-	-	2,690,677	-	4,885	-
Support services	380,000	-	-	65,977	1,052,661	15,680	290,373	-	-	26,569
Noninstructional services	-	-	-	2,747,382	-	-	16,277	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	8,619,409	-	-	-	-
Total disbursements	380,000	-	-	2,813,359	1,052,661	8,635,089	2,997,327	-	4,885	26,569
Excess (deficiency) of receipts over disbursements	(380,000)	-	-	(8,616)	(6,194)	(10,207)	371,109	-	35,779	23,431
Other financing sources (uses):										
Sale of capital assets	480,179	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	480,179	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	100,179	-	-	(8,616)	(6,194)	(10,207)	371,109	-	35,779	23,431
Cash and investments - ending	\$ 100,179	\$ -	\$ -	\$ 217,675	\$ -	\$ 310,993	\$ 1,023,446	\$ -	\$ 35,779	\$ 23,431

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, 2017

	2037 State Farm Teen Driver Safety	2052 Continuous Quality Growth	2055 WHS Art Donation Fund	2058 Answers for Autism Grant 2015	2060 AP Economics Donation	2061 Forum Foundation Grant 2015-16	2063 SSES Science Lab	2064 Quilters Guild 2016 WMS	2066 St Vincent WAT Sponsorship	2067 WWES Day of Service
Cash and investments - beginning	\$ 207	\$ 8,220	\$ 446	\$ 246	\$ 28	\$ 15	\$ 100,000	\$ 500	\$ 400	\$ 137
Receipts:										
Local sources	-	1,500	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,500	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	207	-	366	246	-	15	-	-	288	-
Support services	-	7,513	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	207	7,513	366	246	-	15	-	-	288	-
Excess (deficiency) of receipts over disbursements	(207)	(6,013)	(366)	(246)	-	(15)	-	-	(288)	-
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	(207)	(6,013)	(366)	(246)	-	(15)	-	-	(288)	-
Cash and investments - ending	\$ -	\$ 2,207	\$ 80	\$ -	\$ 28	\$ -	\$ 100,000	\$ 500	\$ 112	\$ 137

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, 2017

	2068 WWEDF PE/ Health Teaching 2016	2069 MGES Greenhouse Project	2070 Flexible Seating MGES	2071 Action for Healthy Kids MTES	2072 JDS Aktion Club Donation WHS	2073 Lego Club	2074 Therapy Dog Sponsorship	2075 PPG Podcasting Grant WHS	2076 WAT Grant - Fall 2016	2077 WWEDF PE / Health Teaching 2017
Cash and investments - beginning	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	52,000	1,000	1,000	2,800	3,893	2,195	996	3,000	500
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	52,000	1,000	1,000	2,800	3,893	2,195	996	3,000	500
Disbursements:										
Instruction	488	52,000	940	1,000	-	4,266	1,600	979	730	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	488	52,000	940	1,000	-	4,266	1,600	979	730	-
Excess (deficiency) of receipts over disbursements	(488)	-	60	-	2,800	(373)	595	17	2,270	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	(488)	-	60	-	2,800	(373)	595	17	2,270	500
Cash and investments - ending	\$ 12	\$ -	\$ 60	\$ -	\$ 2,800	\$ (373)	\$ 595	\$ 17	\$ 2,270	\$ 500

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, 2017

	2078 Flexible Seating Buonanno	2079 Teach Plus Grant - Hoffman	2080 Teach Plus Grant - Spinner	2081 Forum Credit Union Grant - 2017	2082 Forum Credit Union Grant - 2017 WMS	2083 Innovation / Media Center WIS	2084 Agape Therepay Riding CRES	2085 Growing Grins Donation	2086 Walmart - Parent University	2087 WWEDF PE / Health Teaching 2018
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2017

	2088 Tennis Association Grant	2130 Wilfong Donation	2300 Extra- Curricular Activities	2301 Library Book Fund WWES	2303 Library Book Fund MGES	2305 Library Book Fund SSES	2700 Scholarships and Awards	2708 Scholarships 2016	2709 Scholarships 2017	2710 Scholarships 2018
Cash and investments - beginning	\$ -	\$ 466	\$ 4,399	\$ 600	\$ -	\$ -	\$ 942	\$ 34,100	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	1,634	-	350	43,400	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	1,634	-	350	43,400	-
Disbursements:										
Instruction	-	466	1,517	600	-	1,594	17	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	34,450	-	-
Total disbursements	-	466	1,517	600	-	1,594	17	34,450	-	-
Excess (deficiency) of receipts over disbursements	-	(466)	(1,517)	(600)	-	40	(17)	(34,100)	43,400	-
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	-	(466)	(1,517)	(600)	-	40	(17)	(34,100)	43,400	-
Cash and investments - ending	\$ -	\$ -	\$ 2,882	\$ -	\$ -	\$ 40	\$ 925	\$ -	\$ 43,400	\$ -

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, 2017

	2800 Construction, Remodeling, and Equipping Buildings	2820 Building Corp Reimbursements	2901 WWEDF Salary/ FICA	2902 Strengthening Conditioning WHS	2903 PTO Donations	2910 Coca-Cola Donation 2008	2957 WWEDF Teacher Grants 2015-2016	2958 WWEDF Teacher Grants 2016-2017	2959 WWEDF Teacher Grants 2017-2018	2988 Clothe a Child 2016
Cash and investments - beginning	\$ -	\$ -	\$ (19,260)	\$ -	\$ -	\$ 11,009	\$ 1,780	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	52,008	67,148	-	22,520	-	10,189	-	500
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	52,008	67,148	-	22,520	-	10,189	-	500
Disbursements:										
Instruction	-	-	-	-	-	20,500	-	-	-	500
Support services	-	-	-	-	-	11,207	1,780	10,189	-	-
Noninstructional services	-	-	38,959	67,148	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	38,959	67,148	-	31,707	1,780	10,189	-	500
Excess (deficiency) of receipts over disbursements	-	-	13,049	-	-	(9,187)	(1,780)	-	-	-
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	-	-	13,049	-	-	(9,187)	(1,780)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (6,211)	\$ -	\$ -	\$ 1,822	\$ -	\$ -	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
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	2989 Clothe a Child 2017	3028 Formative Assessment	3029 Special Education Excess Costs	3119 High Ability 2015-2016	3120 High Ability 2016-2017	3121 High Ability 2017-2018	3250 Medicaid Reimbursement	3270 Secured Schools Safety Grant	3710 Non-English Speaking Programs	3711 Non-English Speaking 2017-18
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 14,827	\$ -	\$ -	\$ -	\$ (6,708)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	74,276	25,596	-	59,762	-	7,564	56,708	47,339	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	74,276	25,596	-	59,762	-	7,564	56,708	47,339	-
Disbursements:										
Instruction	-	51,018	36,735	14,827	56,567	-	-	-	46,771	-
Support services	-	23,258	-	-	-	-	1,214	100,000	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	74,276	36,735	14,827	56,567	-	1,214	100,000	46,771	-
Excess (deficiency) of receipts over disbursements	-	-	(11,139)	(14,827)	3,195	-	6,350	(43,292)	568	-
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	-	-	(11,139)	(14,827)	3,195	-	6,350	(43,292)	568	-
Cash and investments - ending	\$ -	\$ -	\$ (11,139)	\$ -	\$ 3,195	\$ -	\$ 6,350	\$ (50,000)	\$ 568	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	3719 Non-English Speaking Program 2015-2016	3720 School Technology	3722 CICF/Legacy Fund Donation 2013	3723 CICF/Legacy Fund Donation 2014	3724 CICF/Legacy Fund Donation 2015	3725 CICF/Legacy Fund Donation 2016	3726 CICF/Legacy Fund Donation 2017	3727 CICF/Legacy Legacy Fund Donation 2018	3749 Career and Technical Performance Grant	3780 Technology Planning Grant
Cash and investments - beginning	\$ 1,725	\$ 52,908	\$ 300	\$ 744	\$ 742	\$ 680	\$ -	\$ -	\$ -	\$ (2,985)
Receipts:										
Local sources	-	56,349	-	-	-	-	665	-	-	-
State sources	-	3,240	-	-	-	-	-	-	22,608	19,910
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	59,589	-	-	-	-	665	-	22,608	19,910
Disbursements:										
Instruction	1,725	-	-	-	-	-	-	-	8,379	-
Support services	-	300	-	-	-	-	-	-	-	16,925
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,725	300	-	-	-	-	-	-	8,379	16,925
Excess (deficiency) of receipts over disbursements	(1,725)	59,289	-	-	-	-	665	-	14,229	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	(1,725)	59,289	-	-	-	-	665	-	14,229	2,985
Cash and investments - ending	\$ -	\$ 112,197	\$ 300	\$ 744	\$ 742	\$ 680	\$ 665	\$ -	\$ 14,229	\$ -

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	3957 Youth Tobacco Survey	4107 Title I (7/1/15-6/30/16)	4108 Title I SY 2016-2017	4109 Title I 2017-2018	5200 IDEA	5201 IDEA 611 FY 2017	5202 IDEA 611 FY 2018	5211 Part B 619 FY 2017	5212 Part B 619 FY 2018	5256 Part B Sub-Grant FY 2015
Cash and investments - beginning	\$ -	\$ (6,591)	\$ -	\$ -	\$ (59,774)	\$ -	\$ -	\$ -	\$ -	\$ (13,645)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	250	-	-	-	-	-	-	-	-	-
Federal sources	-	13,908	246,834	-	202,816	948,533	-	28,725	-	15,922
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>250</u>	<u>13,908</u>	<u>246,834</u>	<u>-</u>	<u>202,816</u>	<u>948,533</u>	<u>-</u>	<u>28,725</u>	<u>-</u>	<u>15,922</u>
Disbursements:										
Instruction	-	4,769	255,174	-	75,829	202,688	-	28,725	-	2,277
Support services	-	1,646	14,940	-	67,213	852,738	-	-	-	-
Noninstructional services	-	902	1,186	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>7,317</u>	<u>271,300</u>	<u>-</u>	<u>143,042</u>	<u>1,055,426</u>	<u>-</u>	<u>28,725</u>	<u>-</u>	<u>2,277</u>
Excess (deficiency) of receipts over disbursements	<u>250</u>	<u>6,591</u>	<u>(24,466)</u>	<u>-</u>	<u>59,774</u>	<u>(106,893)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,645</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>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>250</u>	<u>6,591</u>	<u>(24,466)</u>	<u>-</u>	<u>59,774</u>	<u>(106,893)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,645</u>
Cash and investments - ending	<u>\$ 250</u>	<u>\$ -</u>	<u>\$ (24,466)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (106,893)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WESTFIELD WASHINGTON SCHOOLS
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	5257 Part B Proportionate Share 15	5811 Title IV Part A 2017	6460 Medicaid Reimbursement - Federal	6614 Diselwise Grant 2017-2018	6840 Improving Teacher Quality, No Child Left, Title II, Part A	6841 Title II Part A 7/1/17 - 9/30/19	6848 Title II Part A FFY 2014	6849 Title II, Part A FFY 2016	6880 Title III - English Proficiency Migrant	6887 Title III- English Proficiency
Cash and investments - beginning	\$ (4,511)	\$ -	\$ 14,078	\$ -	\$ -	\$ -	\$ -	\$ (1,340)	\$ -	\$ (419)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	13,566	-	13,886	-	9,027	-	860	23,019	-	8,034
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	13,566	-	13,886	-	9,027	-	860	23,019	-	8,034
Disbursements:										
Instruction	9,055	-	13,981	-	-	-	-	-	-	7,615
Support services	-	-	-	-	10,967	-	860	21,679	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,055	-	13,981	-	10,967	-	860	21,679	-	7,615
Excess (deficiency) of receipts over disbursements	4,511	-	(95)	-	(1,940)	-	-	1,340	-	419
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	-	(95)	-	(1,940)	-	-	1,340	-	419
Cash and investments - ending	\$ -	\$ -	\$ 13,983	\$ -	\$ (1,940)	\$ -	\$ -	\$ -	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
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	6888 Title III- English 2015-2016	6889 Title III 2016-2018	6992 Youth Risk Survey	6993 Indiana Youth Risk Survey 2015	6994 Indiana Youth Survey WIS	8400 Prepaid Food	9980 Commerce Bank	9000 Payroll Withholding	Totals
Cash and investments - beginning	\$ (565)	\$ -	\$ 25	\$ 400	\$ -	\$ 43,824	\$ 2,736	\$ -	\$ 10,026,114
Receipts:									
Local sources	-	-	-	-	-	-	-	-	54,212,962
State sources	-	-	-	-	-	-	-	-	46,568,497
Federal sources	6,591	26,228	-	-	200	-	-	-	2,313,192
Temporary loans	-	-	-	-	-	-	-	-	6,034,394
Other receipts	-	-	-	-	-	1,702,395	2,445,312	13,435,491	17,755,258
Total receipts	6,591	26,228	-	-	200	1,702,395	2,445,312	13,435,491	126,884,303
Disbursements:									
Instruction	6,026	26,355	-	-	-	-	-	-	42,631,773
Support services	-	-	25	400	-	-	-	-	25,173,787
Noninstructional services	-	-	-	-	-	-	-	-	3,324,515
Facilities acquisition and construction	-	-	-	-	-	-	-	-	1,951,507
Debt service	-	-	-	-	-	-	-	-	29,189,972
Nonprogrammed charges	-	-	-	-	-	1,717,272	2,441,951	13,434,795	26,247,877
Total disbursements	6,026	26,355	25	400	-	1,717,272	2,441,951	13,434,795	128,519,431
Excess (deficiency) of receipts over disbursements	565	(127)	(25)	(400)	200	(14,877)	3,361	696	(1,635,128)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	481,179
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	481,179
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	565	(127)	(25)	(400)	200	(14,877)	3,361	696	(1,153,949)
Cash and investments - ending	\$ -	\$ (127)	\$ -	\$ -	\$ 200	\$ 28,947	\$ 6,097	\$ 696	\$ 8,872,165

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	100 General	160 Referendum Tax Levy	200 Debt Service	250 Retirement/ Severance Bond Debt Service	350 Capital Projects	410 School Transportation	420 School Bus Replacement	610 Rainy Day	620 Retirement/ Severance Bond	700 Construction
Cash and investments - beginning	\$ -	\$ 1,521,807	\$ 2,210,070	\$ 29,893	\$ 1,296,047	\$ 897,075	\$ 888,358	\$ -	\$ 677	\$ 169,654
Receipts:										
Local sources	897,392	6,766,168	23,082,940	307,386	6,396,364	3,755,734	1,276,051	-	153,654	257,359
State sources	48,634,015	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	559,964	1,981,063	-	-	1,155,251	804,880	-	-	-	-
Other receipts	1,097	-	-	-	37,425	12,814	-	-	-	-
Total receipts	50,092,468	8,747,231	23,082,940	307,386	7,589,040	4,573,428	1,276,051	-	153,654	257,359
Disbursements:										
Instruction	38,117,613	3,617,806	-	-	-	-	-	102,034	22,351	-
Support services	10,830,325	4,281,668	-	-	4,969,341	3,399,027	1,195,508	53,099	140,398	-
Noninstructional services	444,780	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	209,903	-	-	1,493,306	-	-	-	-	244,132
Debt service	700,000	2,000,000	23,544,195	333,373	1,740,520	1,542,603	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	50,092,718	10,109,377	23,544,195	333,373	8,203,167	4,941,630	1,195,508	155,133	162,749	244,132
Excess (deficiency) of receipts over disbursements	(250)	(1,362,146)	(461,255)	(25,987)	(614,127)	(368,202)	80,543	(155,133)	(9,095)	13,227
Other financing sources (uses):										
Sale of capital assets	250	-	-	-	1,221	1,630	8,600	-	-	-
Transfers in	-	-	-	-	-	-	-	155,133	-	-
Transfers out	-	-	-	-	(155,133)	-	-	-	-	-
Total other financing sources (uses)	250	-	-	-	(153,912)	1,630	8,600	155,133	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,362,146)	(461,255)	(25,987)	(768,039)	(366,572)	89,143	-	(9,095)	13,227
Cash and investments - ending	\$ -	\$ 159,661	\$ 1,748,815	\$ 3,906	\$ 528,008	\$ 530,503	\$ 977,501	\$ -	\$ (8,418)	\$ 182,881

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	701 Proceeds from Administration Building	702 WIS / WMS Construction	704 Capital Bond	800 School Lunch	900 Textbook Rental	1100 Self- Insurance	1650 Child Care Program	1930 Early Intervention Grant	1931 Early Intervention Grant 2017	1958 Lilly Counseling Initiative
Cash and investments - beginning	\$ 100,179	\$ -	\$ -	\$ 217,675	\$ -	\$ 310,993	\$ 1,023,446	\$ -	\$ 35,779	\$ 23,431
Receipts:										
Local sources	-	3,400,000	-	2,053,946	743,870	9,679,798	3,502,649	-	-	-
State sources	-	-	-	36,466	99,313	-	-	-	-	-
Federal sources	-	-	-	836,588	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	1,385	-	42,270	150	-	-	-
Total receipts	-	3,400,000	-	2,928,385	843,183	9,722,068	3,502,799	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	2,991,143	-	34,849	-
Support services	-	-	584,149	68,541	808,156	29,060	902,295	-	930	23,431
Noninstructional services	-	-	-	2,994,878	-	-	7,085	-	-	-
Facilities acquisition and construction	-	7,500	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	8,807,413	-	-	-	-
Total disbursements	-	7,500	584,149	3,063,419	808,156	8,836,473	3,900,523	-	35,779	23,431
Excess (deficiency) of receipts over disbursements	-	3,392,500	(584,149)	(135,034)	35,027	885,595	(397,724)	-	(35,779)	(23,431)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	58,825	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	58,825	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,392,500	(584,149)	(135,034)	93,852	885,595	(397,724)	-	(35,779)	(23,431)
Cash and investments - ending	\$ 100,179	\$ 3,392,500	\$ (584,149)	\$ 82,641	\$ 93,852	\$ 1,196,588	\$ 625,722	\$ -	\$ -	\$ -

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	2037 State Farm Teen Driver Safety	2052 Continuous Quality Growth	2055 WHS Art Donation Fund	2058 Answers for Autism Grant 2015	2060 AP Economics Donation	2061 Forum Foundation Grant 2015-16	2063 SSES Science Lab	2064 Quilters Guild 2016 WMS	2066 St Vincent WAT Sponsorship	2067 WWES Day of Service
Cash and investments - beginning	\$ -	\$ 2,207	\$ 80	\$ -	\$ 28	\$ -	\$ 100,000	\$ 500	\$ 112	\$ 137
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	500	90	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-	500	90	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	(500)	(90)	-
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	-	-	-	-	-	-	-	(500)	(90)	-
Cash and investments - ending	\$ -	\$ 2,207	\$ 80	\$ -	\$ 28	\$ -	\$ 100,000	\$ -	\$ 22	\$ 137

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	2068 WWEDF PE/ Health Teaching 2016	2069 MGES Greenhouse Project	2070 Flexible Seating MGES	2071 Action for Healthy Kids MTES	2072 JDS Aktion Club Donation WHS	2073 Lego Club	2074 Therapy Dog Sponsorship	2075 PPG Podcasting Grant WHS	2076 WAT Grant - Fall 2016	2077 WWEDF PE / Health Teaching 2017
Cash and investments - beginning	\$ 12	\$ -	\$ 60	\$ -	\$ 2,800	\$ (373)	\$ 595	\$ 17	\$ 2,270	\$ 500
Receipts:										
Local sources	-	-	-	-	-	373	699	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	373	699	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	-	852	-	-	495
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	852	-	-	495
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	373	(153)	-	-	(495)
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	-	-	-	-	-	373	(153)	-	-	(495)
Cash and investments - ending	\$ 12	\$ -	\$ 60	\$ -	\$ 2,800	\$ -	\$ 442	\$ 17	\$ 2,270	\$ 5

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	2078 Flexible Seating Buonanno	2079 Teach Plus Grant - Hoffman	2080 Teach Plus Grant - Spinner	2081 Forum Credit Union Grant - 2017	2082 Forum Credit Union Grant - 2017 WMS	2083 Innovation / Media Center WIS	2084 Agape Therepay Riding CRES	2085 Growing Grins Donation	2086 Walmart - Parent University	2087 WWEDF PE / Health Teaching 2018
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	1,000	400	200	1,924	750	500	3,000	1,000	1,000	500
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,000</u>	<u>400</u>	<u>200</u>	<u>1,924</u>	<u>750</u>	<u>500</u>	<u>3,000</u>	<u>1,000</u>	<u>1,000</u>	<u>500</u>
Disbursements:										
Instruction	506	400	200	1,924	750	65	1,100	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>506</u>	<u>400</u>	<u>200</u>	<u>1,924</u>	<u>750</u>	<u>65</u>	<u>1,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>494</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>435</u>	<u>1,900</u>	<u>1,000</u>	<u>1,000</u>	<u>500</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>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>494</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>435</u>	<u>1,900</u>	<u>1,000</u>	<u>1,000</u>	<u>500</u>
Cash and investments - ending	<u>\$ 494</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 435</u>	<u>\$ 1,900</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 500</u>

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
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	2088 Tennis Association Grant	2130 Wilfong Donation	2300 Extra- Curricular Activities	2301 Library Book Fund WWES	2303 Library Book Fund MGES	2305 Library Book Fund SSES	2700 Scholarships and Awards	2708 Scholarships 2016	2709 Scholarships 2017	2710 Scholarships 2018
Cash and investments - beginning	\$ -	\$ -	\$ 2,882	\$ -	\$ -	\$ 40	\$ 925	\$ -	\$ 43,400	\$ -
Receipts:										
Local sources	3,000	-	5,455	1,200	4,500	1,467	-	-	-	42,750
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>3,000</u>	<u>-</u>	<u>5,455</u>	<u>1,200</u>	<u>4,500</u>	<u>1,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,750</u>
Disbursements:										
Instruction	-	-	1,415	-	-	866	42	-	-	-
Support services	-	-	-	-	3,970	-	-	-	4,850	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	38,550	13,650
Total disbursements	<u>-</u>	<u>-</u>	<u>1,415</u>	<u>-</u>	<u>3,970</u>	<u>866</u>	<u>42</u>	<u>-</u>	<u>43,400</u>	<u>13,650</u>
Excess (deficiency) of receipts over disbursements	<u>3,000</u>	<u>-</u>	<u>4,040</u>	<u>1,200</u>	<u>530</u>	<u>601</u>	<u>(42)</u>	<u>-</u>	<u>(43,400)</u>	<u>29,100</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>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>3,000</u>	<u>-</u>	<u>4,040</u>	<u>1,200</u>	<u>530</u>	<u>601</u>	<u>(42)</u>	<u>-</u>	<u>(43,400)</u>	<u>29,100</u>
Cash and investments - ending	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ 6,922</u>	<u>\$ 1,200</u>	<u>\$ 530</u>	<u>\$ 641</u>	<u>\$ 883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,100</u>

WESTFIELD WASHINGTON SCHOOLS
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	2800 Construction, Remodeling, and Equipping Buildings	2820 Building Corp Reimbursements	2901 WWEDF Salary/ FICA	2902 Strengthening Conditioning WHS	2903 PTO Donations	2910 Coca-Cola Donation 2008	2957 WWEDF Teacher Grants 2015-2016	2958 WWEDF Teacher Grants 2016-2017	2959 WWEDF Teacher Grants 2017-2018	2988 Clothe a Child 2016
Cash and investments - beginning	\$ -	\$ -	\$ (6,211)	\$ -	\$ -	\$ 1,822	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	211,962	32,125	78,917	208	15,000	-	-	6,140	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	211,962	32,125	78,917	208	15,000	-	-	6,140	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	234,698	-	-	-	385	-	-	5,905	-
Noninstructional services	-	-	38,862	74,873	208	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	234,698	38,862	74,873	208	385	-	-	5,905	-
Excess (deficiency) of receipts over disbursements	-	(22,736)	(6,737)	4,044	-	14,615	-	-	235	-
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	-	(22,736)	(6,737)	4,044	-	14,615	-	-	235	-
Cash and investments - ending	\$ -	\$ (22,736)	\$ (12,948)	\$ 4,044	\$ -	\$ 16,437	\$ -	\$ -	\$ 235	\$ -

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	2989 Clothe a Child 2017	3028 Formative Assessment	3029 Special Education Excess Costs	3119 High Ability 2015-2016	3120 High Ability 2016-2017	3121 High Ability 2017-2018	3250 Medicaid Reimbursement	3270 Secured Schools Safety Grant	3710 Non-English Speaking Programs	3711 Non-English Speaking 2017-18
Cash and investments - beginning	\$ -	\$ -	\$ (11,139)	\$ -	\$ 3,195	\$ -	\$ 6,350	\$ (50,000)	\$ 568	\$ -
Receipts:										
Local sources	500	-	-	-	-	-	-	-	-	-
State sources	-	81,894	27,981	-	-	62,107	73,512	50,000	-	50,500
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	500	81,894	27,981	-	-	62,107	73,512	50,000	-	50,500
Disbursements:										
Instruction	-	81,894	16,842	-	3,195	61,938	-	-	568	50,500
Support services	-	-	-	-	-	-	72,151	-	-	-
Noninstructional services	500	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	500	81,894	16,842	-	3,195	61,938	72,151	-	568	50,500
Excess (deficiency) of receipts over disbursements	-	-	11,139	-	(3,195)	169	1,361	50,000	(568)	-
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	-	-	11,139	-	(3,195)	169	1,361	50,000	(568)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169	\$ 7,711	\$ -	\$ -	\$ -

WESTFIELD WASHINGTON SCHOOLS
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	3719 Non-English Speaking Program 2015-2016	3720 School Technology	3722 CICF/Legacy Fund Donation 2013	3723 CICF/Legacy Fund Donation 2014	3724 CICF/Legacy Fund Donation 2015	3725 CICF/Legacy Fund Donation 2016	3726 CICF/Legacy Fund Donation 2017	3727 CICF/Legacy Fund Donation 2018	3749 Career and Technical Performance Grant	3780 Technology Planning Grant
Cash and investments - beginning	\$ -	\$ 112,197	\$ 300	\$ 744	\$ 742	\$ 680	\$ 665	\$ -	\$ 14,229	\$ -
Receipts:										
Local sources	-	4,899	-	-	-	-	-	708	-	-
State sources	-	-	-	-	-	-	-	-	24,940	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	4,899	-	-	-	-	-	708	24,940	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	21,406	-
Support services	-	117,083	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	117,083	-	-	-	-	-	-	21,406	-
Excess (deficiency) of receipts over disbursements	-	(112,184)	-	-	-	-	-	708	3,534	-
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	-	(112,184)	-	-	-	-	-	708	3,534	-
Cash and investments - ending	\$ -	\$ 13	\$ 300	\$ 744	\$ 742	\$ 680	\$ 665	\$ 708	\$ 17,763	\$ -

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	3957 Youth Tobacco Survey	4107 vTitle I (7/1/15-6/30/16)	4108 Title I SY 2016-2017	4109 Title I 2017-2018	5200 IDEA	5201 IDEA 611 FY 2017	5202 IDEA 611 FY 2018	5211 Part B 619 FY 2017	5212 Part B 619 FY 2018	5256 Part B Sub-Grant FY 2015
Cash and investments - beginning	\$ 250	\$ -	\$ (24,466)	\$ -	\$ -	\$ (106,893)	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	87,964	187,929	-	293,281	475,823	-	28,768	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	87,964	187,929	-	293,281	475,823	-	28,768	-
Disbursements:										
Instruction	250	-	41,134	170,210	-	88,624	230,496	-	28,768	-
Support services	-	-	22,364	35,807	-	97,764	338,399	-	-	-
Noninstructional services	-	-	-	10,452	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	250	-	63,498	216,469	-	186,388	568,895	-	28,768	-
Excess (deficiency) of receipts over disbursements	(250)	-	24,466	(28,540)	-	106,893	(93,072)	-	-	-
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	(250)	-	24,466	(28,540)	-	106,893	(93,072)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (28,540)	\$ -	\$ -	\$ (93,072)	\$ -	\$ -	\$ -

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	5257 Part B Proportionate Share 15	5811 Title IV Part A 2017	6460 Medicaid Reimbursement - Federal	6614 Diselwise Grant 2017-2018	6840 Improving Teacher Quality, No Child Left, Title II, Part A	6841 Title II Part A 7/1/17 - 9/30/19	6848 Title II Part A FFY 2014	6849 Title II, Part A FFY 2016	6880 Title III - English Proficiency Migrant	6887 Title III- English Proficiency
Cash and investments - beginning	\$ -	\$ -	\$ 13,983	\$ -	\$ (1,940)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	10	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	35,467	129,213	75,000	50,369	9,000	-	-	25,981	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	35,467	129,213	75,000	50,379	9,000	-	-	25,981	-
Disbursements:										
Instruction	-	-	86,490	-	-	-	-	-	25,981	-
Support services	-	35,570	14,838	75,000	50,316	19,924	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	35,570	101,328	75,000	50,316	19,924	-	-	25,981	-
Excess (deficiency) of receipts over disbursements	-	(103)	27,885	-	63	(10,924)	-	-	-	-
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	-	(103)	27,885	-	63	(10,924)	-	-	-	-
Cash and investments - ending	\$ -	\$ (103)	\$ 41,868	\$ -	\$ (1,877)	\$ (10,924)	\$ -	\$ -	\$ -	\$ -

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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2018

	6888 Title III- English 2015-2016	6889 Title III 2016-2018	6992 Youth Risk Survey	6993 Indiana Youth Risk Survey 2015	6994 Indiana Youth Survey WIS	8400 Prepaid Food	9980 Commerce Bank	9000 Payroll Withholding	Totals
Cash and investments - beginning	\$ -	\$ (127)	\$ -	\$ -	\$ 200	\$ 28,947	\$ 6,097	\$ 696	\$ 8,872,165
Receipts:									
Local sources	-	-	-	-	-	-	-	-	62,693,498
State sources	-	-	-	-	-	-	-	-	49,140,728
Federal sources	1,917	11,244	-	-	-	-	-	-	2,248,544
Temporary loans	-	-	-	-	-	-	-	-	4,501,158
Other receipts	-	-	-	-	-	1,756,147	2,005,465	14,167,622	18,024,375
Total receipts	1,917	11,244	-	-	-	1,756,147	2,005,465	14,167,622	136,608,303
Disbursements:									
Instruction	1,917	12,429	-	-	-	-	-	-	45,817,643
Support services	-	-	-	-	-	-	-	-	28,414,952
Noninstructional services	-	-	-	-	-	-	-	-	3,571,638
Facilities acquisition and construction	-	-	-	-	-	-	-	-	1,954,841
Debt service	-	-	-	-	-	-	-	-	29,860,691
Nonprogrammed charges	-	-	-	-	-	1,761,270	2,008,007	14,163,198	26,792,088
Total disbursements	1,917	12,429	-	-	-	1,761,270	2,008,007	14,163,198	136,411,853
Excess (deficiency) of receipts over disbursements	-	(1,185)	-	-	-	(5,123)	(2,542)	4,424	196,450
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	70,526
Transfers in	-	-	-	-	-	-	-	-	155,133
Transfers out	-	-	-	-	-	-	-	-	(155,133)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	70,526
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,185)	-	-	-	(5,123)	(2,542)	4,424	266,976
Cash and investments - ending	\$ -	\$ (1,312)	\$ -	\$ -	\$ 200	\$ 23,824	\$ 3,555	\$ 5,120	\$ 9,139,141

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 2,747,639</u>	<u>\$ 1,085,486</u>

WESTFIELD WASHINGTON SCHOOLS
SCHEDULE OF LEASES AND DEBT
June 30, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Brauvn Net Lease LLC	Sodexo building lease	\$ 134,668	2/5/2016	2/4/2026
Grand Park Properties LLC	Administration building lease	109,709	4/1/2016	3/31/2021
Mercedes-Benz Financial Services USA LLC	Lease six buses	140,266	9/15/2016	7/15/2020
Ricoh - GE Capital Information Technology Solutions Inc.	Copier Lease (Acct # 81767-1022509A1)	5,130	12/3/2013	12/19/2018
US Bank	Copier lease (500-0409895-000)	1,224	8/29/2014	9/29/2019
US Bank	Copier lease (500-0409895-001)	4,584	10/31/2014	9/25/2019
Westfield Elementary School Building Corporation	2011 FMRB-Refund 2001 bonds	1,460,000	7/10/2011	1/10/2020
Westfield Elementary School Building Corporation	2014 FMB-Renovations and improvements throughout the school corporation	130,000	7/10/2014	1/10/2022
Westfield High School 1995 Building Corporation	2017-Refund 2007 2012 and 2013	5,540,000	1/15/2018	1/15/2021
Westfield High School 1995 Building Corporation	2016C FMB-Renovations and improvements throughout the school corporation	335,000	7/15/2017	1/15/2026
Westfield High School 1995 Building Corporation	2016B FMRB-Renovations and additions to WWES	290,000	7/15/2017	1/15/2035
Westfield Washington Multi-School Building Corporation	2016A FMRB-Renovations and additions to OTES	310,000	7/15/2017	1/15/2035
Westfield Washington Multi-School Building Corporation	2016 FMRB-Refund 2006 bonds	2,685,000	7/15/2016	1/15/2023
Westfield Washington Multi-School Building Corporation	2014A FMRB-Partial refinance of 2005B bonds	1,233,000	1/15/2015	1/15/2026
Westfield Washington Multi-School Building Corporation	2013A FMRB-Refund a portion of the 2005A bonds	2,316,000	7/15/2013	1/15/2026
Westfield Washington Multi-School Building Corporation	2013B FMRB-Refund 2004B bonds	618,500	7/15/2013	1/15/2025
Westfield Washington Multi-School Building Corporation	2012 FMRB-Refund 2004A bonds	2,708,000	1/15/2013	1/15/2025
Westfield Washington Multi-School Building Corporation	2018A FMB-Renovations and improvements to elementary intermediate and middle schools	2,210,000	7/15/2019	1/15/2038
Westfield Washington Multi-School Building Corporation	2009 FMB-Construction and renovations to Westfield High School	690,000	7/15/2009	1/15/2029
Westfield Washington Multi-School Building Corporation	2014B FMRB-Refund outstanding 2005A bonds	1,380,000	7/15/2015	1/15/2022
Westfield Washington Multi-School Building Corporation	2015B FMRB-Refund of 2005B	925,000	1/15/2016	1/15/2022
Westfield Washington Multi-School Building Corporation	2015 FMB-Finance various renovations throughout the school district	245,000	7/15/2015	1/15/2026
Westfield Washington Multi-School Building Corporation	2015A FMRB-Refund 2007 bonds	<u>2,330,000</u>	1/15/2016	1/15/2029
Total of annual lease payments		<u>\$ 25,801,081</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Pension bond		\$ 195,000	\$ 196,999
Tax anticipation warrants	Temporary loans in 0100 0160 0350 0410		<u>3,582,229</u>	<u>3,651,438</u>
Totals			<u>\$ 3,777,229</u>	<u>\$ 3,848,437</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2016 to June 30, 2018. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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.

Opinion on Each Major Federal Program

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 major federal programs for the period of July 1, 2016 to June 30, 2018.

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

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 the Uniform Guidance, 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.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2018-001 and 2018-002, that we consider to be material weaknesses.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

March 4, 2019

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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, 2017 and 2018

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	Passed Through to Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17	Passed Through to Subrecipient 06-30-18	Total Federal Awards Expended 06-30-18
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553	FY2017, FY2018	\$ -	\$ 103,395	\$ -	\$ 109,034
National School Lunch Program	Indiana Department of Education	10.555	FY2017, FY2018	-	651,648	-	719,143
School Lunch Commodities			FY2017, FY2018	-	165,194	-	180,643
Total - National School Lunch Program				-	816,842	-	899,786
Summer Food Service Program for Children	Indiana Department of Education	10.559	FY2018	-	-	-	8,410
Total - Child Nutrition Cluster				-	920,237	-	1,017,230
Total - Department of Agriculture				-	920,237	-	1,017,230
<u>Environmental Protection Agency</u>							
State Clean Diesel Grant Program Dieselwise Grant	Indiana Department of Environmental Management	66.040	DS00E667-04	-	-	-	75,000
Total - Environmental Protection Agency				-	-	-	75,000
<u>Department of Education</u>							
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027					
FY 2015 Federal Part B 611			14215-025-PN01	-	29,488	-	-
Part B 611 FY 2016			14216-132-PN01	-	202,816	-	-
Part B 611 FY 2017			14217-132-PN01	-	948,533	-	293,281
Part B 611 FY 2018			18611-132-PN01	-	-	-	475,823
Total - Special Education Grants to States				-	1,180,837	-	769,104
Special Education Preschool Grants	Indiana Department of Education	84.173					
Part B 619 FY 2018			18619-132-PN01	-	-	-	28,768
Part B 619 FY 2017			45717-132-PN01	-	28,725	-	-
Total - Special Education Preschool Grants				-	28,725	-	28,768
Total - Special Education Cluster (IDEA)				-	1,209,562	-	797,872
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I			S010A150014 16-3030	-	13,908	-	-
Title I			S010A150014 17-3030	-	246,834	-	87,964
Title I			S010A150014 18-3030	-	-	-	187,929
Total - Title I Grants to Local Educational Agencies				-	260,742	-	275,893

WESTFIELD WASHINGTON SCHOOLS
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2017 and 2018

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	Passed Through to Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17	Passed Through to Subrecipient 06-30-18	Total Federal Awards Expended 06-30-18
English Language Acquisition State Grants	Indiana Department of Education	84.365					
Title III			01115-027-PN01	-	8,034	-	-
Title III			01116-027-PN01	-	6,591	-	1,917
Title III			01117-026-PN01	-	26,228	-	11,244
Title III			01118-025-PN01	-	-	-	25,981
Total - English Language Acquisition State Grants				-	40,853	-	39,142
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367					
Title II Part A			14-3030	-	860	-	-
Title II Part A			15-3030	-	23,019	-	-
Title II Part A			16-3030	-	9,027	-	-
Title II Part A			S367A160013	-	-	-	50,369
Title II Part A			S367A170013	-	-	-	9,000
Total - Supporting Effective Instruction State Grants				-	32,906	-	59,369
Student Support and Academic Enrichment Program Title IV Part A 2017	Indiana Department of Education	84.424	S424A170015	-	-	-	35,467
Total - Department of Education				-	1,544,063	-	1,207,743
Department of Health and Human Services							
Medicaid Cluster							
Medical Assistance Program	Indiana State Department of Health	93.778					
Medicaid			FY15	-	13,981	-	-
Medicaid			FY17	-	-	-	101,329
Total - Medical Assistance Program				-	13,981	-	101,329
Total - Medicaid Cluster				-	13,981	-	101,329
Special Projects of National Significance Youth Risk Behavior Survey	Indiana State Department of Health	93.928	FY17	-	425	-	-
Total - Department of Health and Human Services				-	14,406	-	101,329
Total federal awards expended				\$ -	\$ 2,478,706	\$ -	\$ 2,401,302

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, 2017 and 2018. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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

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 the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
Child Nutrition Cluster	Unmodified
Special Education Cluster (IDEA)	Unmodified

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

Auditee qualified as low-risk auditee?	no
--	----

Section II - Financial Statement Findings

No matters are reportable.

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2018-001

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2017, FY2018

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Allowable Costs/Cost Principles, Cash Management, Reporting,
Special Tests and Provisions - Verification of Free and Reduced
Price Applications (NSLP), Special Tests and Provisions -
School Food Accounts

Audit Finding: Material Weakness

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, Cash Management, Reporting, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - School Food Accounts compliance requirements.

Allowable Costs/Cost Principles

The third-party administrator (TPA) for the Child Nutrition Cluster program bills the School Corporation monthly for total food purchased by the TPA. The supporting invoices for this are retained at the TPA office and are not reviewed by anyone at the School Corporation. There was no segregation of duties, such as an oversight, review, or approval process, to ensure compliance with this requirement.

Cash Management

Monthly cash balances in the School Lunch fund are not monitored to ensure that the balances do not exceed three months average expenditures of the School Lunch fund. There was no segregation of duties, such as an oversight, review, or approval process, to ensure compliance with this requirement.

Reporting

There was no evidence that the Annual Financial Reports were reviewed and approved prior to submission to the Indiana Department of Education by any employee at the School Corporation. There was no segregation of duties, such as an oversight, review, or approval process, to ensure compliance with this requirement.

Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)

There was only one person primarily responsible for verifying and changing an applicant's benefits after verifying their application. There was no segregation of duties, such as an oversight, review, or approval process, to ensure compliance with this requirement.

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

Special Tests and Provisions - School Food Accounts

The Treasurer records the receipts and expenses from reports provided by the TPA, with no further review by another employee. There was no segregation of duties, such as an oversight, review, or approval process, to ensure compliance with this requirement.

Context

The lack of controls was a systemic issue, which occurred throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the Allowable Costs/Cost Principles, Cash Management, Reporting, Special Tests and Provision - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - School Food Accounts compliance requirements.

Effect

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Allowable Costs/Cost Principles, Cash Management, Reporting, Special Tests and Provision - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - School Food Accounts compliance requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Allowable Costs/Cost Principles, Cash Management, Reporting, Special Tests and Provision - Verification of Free and Reduced Price Applications (NSLP), and Special Tests and Provisions - School Food Accounts compliance requirements.

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 2018-002

Subject: Special Education Cluster (IDEA) - Activities Allowed or Unallowed
and 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): 14216-132-PN01, 14217-132-PN01,
18611-132-PN01, 45717-132-PN01,
18619-132-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Audit Finding: Material Weakness

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 Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

The Director of Special Education and Student Services identified the positions paid from the special education funds; however, the School Corporation had not developed a control to verify that the individuals actually paid from the special education funds should have been. There was no segregation of duties, such as an oversight, review, or approval process, to ensure compliance with these requirements.

Context

The lack of controls was a systemic issue, which occurred throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

Cause

Management had not developed a system of internal controls to ensure compliance with the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

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

Effect

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Views of Responsible Officials

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

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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

1143 East 181st Street • Westfield, IN 46074 • 317-867-8000 • FAX: 317-867-0929 • <http://www.wws.k12.in.us>

Sherry L. Grate, Ed.D., Superintendent

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2012-2013 and 2013-2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

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

FINDING 2016-002 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2012-2013 and 2013-2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

Status of Audit Finding: The items that were laid out in our corrective action plan are being completed. We are working with Crowe Horwath to review all of our internal controls throughout the district. This contract should be signed in February 2019. Due to budget constraints, we had to hold off until this time to move forward with this part of our CAP.

FINDING 2016-003 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2012-2013 and 2013-2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

Status of Audit Finding: The items that were laid out in our corrective action plan are being completed. We are working with Crowe Horwath to review all of our internal controls throughout the district. This contract should be signed in February 2019. Due to budget constraints, we had to hold off until this time to move forward with this part of our CAP.

FINDING 2016-004 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2014-2015 and 2015-2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

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

FINDING 2016-005 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2014-2015 and 2015-2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

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

FINDING 2016-006 (Auditor Assigned Reference Number)

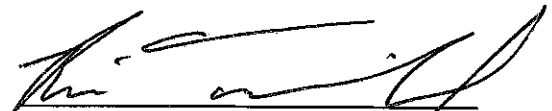
Fiscal year in which the finding initially occurred: 2014-2015 and 2015-2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

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

FINDING 2016-007 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2014-2015 and 2015-2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Education
Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer
Contact Phone Number: 317-867-8013

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



(Signature)

CFO

(Title)

Feb 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).)



Westfield Washington Schools

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Sherry L. Grate, Ed.D., Superintendent

CORRECTIVE ACTION PLAN

FINDING 2018-001 (Auditor Assigned Reference Number)

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:

Allowable Costs/Cost Principles – The district will review and sign off on all purchases prior to being completed. All purchases will move through the same requisition process that all other district purchases go through.

Cash Management – The treasurer will begin to review and monitor that the balances do not exceed three months average expenditures as presented by the financials and the TPA

Reporting – The CFO will review and sign off on all state reporting prior to any item being submitted to the state.

Special Test and Provisions (Verification of NSLP) – The district will train a second individual to verify and change an applicant benefits. This individual will help during the verification process and can provide checks on any applicant with a changed application to ensure accuracy. The district will also be looking at moving to an online application system that can assist with the accuracy of the data and reduce the error of human input.

Special Test and Provisions (School Food Account) – The accounts receivable purchasing coordinator is being trained to be a backup on this task for our treasurer. With this additional training, all items will be reviewed by two individuals for accuracy.

Anticipated Completion Date: June 2019

FINDING 2018-002 (Auditor Assigned Reference Number)

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's special education and student services secretary will begin to do quarterly checks of all individuals paid from the grant to ensure that only those employees who should be paid from the grant are.

Anticipated Completion Date: June 2019



(Signature)

CFO

(Title)

3/4/2019

(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/>.