

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WESTFIELD WASHINGTON SCHOOLS

HAMILTON COUNTY, INDIANA

July 1, 2018 to June 30, 2020



FILED

06/03/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	7-9
Notes to Financial Statement	10-17
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	20-59
Schedule of Payables and Receivables	61
Schedule of Leases and Debt	62
Schedule of Capital Assets.....	63
Other Reports.....	64

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Marsha L. Bohannon	07-01-18 to 06-30-21
Superintendent of Schools	Dr. Sherry Grate Chris Baldwin (interim)	07-01-18 to 12-31-20 01-01-21 to 06-30-21
President of the School Board	Daniel D. Degnan Duane E. Lutz Amy Pictor Jimmy Cox	07-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-30-20 01-01-21 to 06-30-21



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 comprise the financial position and results of operations for the period of July 1, 2018 to June 30, 2020, 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 the 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, 2018 to June 30, 2020.

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, 2018 to June 30, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 19, 2021, 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

May 19, 2021

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, 2019 and 2020

Fund	Cash and Investments	Receipts	Disbursements	Other Financing	Cash and Investments	Receipts	Disbursements	Other Financing	Cash and Investments
	07-01-18			Sources (Uses)	06-30-19			Sources (Uses)	06-30-20
General	\$ -	\$ 26,387,723	\$ 26,387,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	26,890,357	24,220,132	(1,200,961)	1,469,264	54,797,499	52,110,994	(3,147,266)	1,008,503
Operating Referendum Tax Levy	159,661	9,150,779	7,970,180	-	1,340,260	10,227,026	7,363,635	(230,000)	3,973,651
Debt Service	1,748,815	23,118,923	23,123,338	-	1,744,400	27,232,470	23,639,342	-	5,337,528
Retirement/Severance Bond Debt Service	3,906	101,984	105,890	-	-	-	-	-	-
Referendum Debt Exempt Capital	-	3,147,386	2,800,000	-	347,386	5,988,640	6,120,000	-	216,026
Operations	-	10,248,085	7,606,265	1,266,219	3,908,039	18,849,035	20,838,965	3,215,873	5,133,982
Capital Projects	528,008	2,313,664	1,853,422	(988,250)	-	-	-	-	-
School Transportation	530,503	1,852,244	2,382,747	-	-	-	-	-	-
School Bus Replacement	977,501	569,667	1,385,991	(161,177)	-	-	-	-	-
Local Rainy Day	-	-	1,154,360	1,154,360	-	-	-	1,487,853	1,487,853
Retirement/Severance Bond	(8,418)	177,957	180,768	-	(11,229)	787,807	776,578	-	-
Construction	182,881	240,250	126,798	-	296,333	235,250	153,808	-	377,775
Proceeds from Admin Bldg	100,179	-	-	-	100,179	-	-	(100,179)	-
WIS/WMS Construction	3,392,500	66,566	20,402	-	3,438,664	209,414	204,759	-	3,443,319
WHS Construction	-	47,980	49,985	-	(2,005)	178,683	176,678	-	-
2018 Capital Bond	(584,149)	-	2,461,996	3,046,145	-	-	-	-	-
Building Corp Reimbursements	-	186,798	214,670	-	(27,872)	342,340	314,468	-	-
YMCA Pool Bond	-	-	-	-	-	903,782	5,743,070	14,846,500	10,007,212
School Lunch	82,641	3,019,137	3,063,161	-	38,617	2,692,845	2,635,009	-	96,453
Curricular Materials Rental	93,851	914,498	709,534	31,182	329,997	988,841	850,906	163,809	631,741
Self-Insurance	1,196,588	9,235,344	8,064,930	-	2,367,002	10,801,156	8,207,593	-	4,960,565
Levy Excess	-	-	-	-	-	40,189	-	-	40,189
Child Care Program	625,722	3,904,595	3,956,084	-	574,233	3,049,871	3,617,115	-	6,989
Continuous Quality Growth	2,207	-	2,207	-	-	-	-	-	-
WHS Art Donation Fund 2015	80	-	80	-	-	-	-	-	-
AP Economics Donation	28	-	28	-	-	-	-	-	-
SSES Science Lab	100,000	-	-	-	100,000	-	-	-	100,000
St Vincent Wat Sponsorship	22	-	22	-	-	-	-	-	-
WWES Day of Service 2016	137	-	137	-	-	-	-	-	-
WWEDF PE/Health Teaching 2016	12	-	12	-	-	-	-	-	-
Flexible Seating MGES	60	-	53	-	7	-	7	-	-
JDS Aktion Club Donation WHS	2,800	-	2,777	-	23	-	23	-	-
Therapy Dog Sponsorship	442	-	442	-	-	-	-	-	-
PPG Podcasting Grant WHS	17	-	17	-	-	-	-	-	-
WAT Grant -Fall 2016	2,270	-	856	-	1,414	-	467	-	947
WWEDF PE/Health Teaching 2017	5	-	5	-	-	-	-	-	-
Flex Seating / Buonanno	494	-	494	-	-	-	-	-	-
Forum Credit Union 2017 WMS	1	-	1	-	-	-	-	-	-
Innovation/Media Center Wis	435	1,000	1,435	-	-	-	-	-	-
Agape Therapy Riding CRES	1,900	-	1,100	-	800	-	800	-	-
Growing Grins Donation	1,000	-	555	-	445	-	445	-	-
Walmart - Parent University	1,000	6,396	2,945	-	4,451	1,600	3,363	-	2,688
WWEDF PE/Health Teaching MTES	500	-	492	-	8	-	8	-	-
US Tennis Association Grant	3,000	-	3,000	-	-	-	-	-	-
CIESC Cyber Grant	-	10,000	-	-	10,000	-	8,350	-	1,650
CTE Donation	-	600	600	-	-	-	-	-	-
Best Apple in the Bunch CRES	-	200	200	-	-	-	-	-	-
Rise Up Foundation WIS	-	505	505	-	-	-	-	-	-

WESTFIELD WASHINGTON SCHOOLS
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 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
GTE Entrepreneurial Endowment	-	641	-	-	641	-	-	-	641
Vex Robotics MTES	-	5,450	-	-	5,450	-	5,435	-	15
School on Wheels WWES	-	1,000	-	-	1,000	-	1,000	-	-
Duke Energy Grant 2019	-	-	-	-	-	10,000	7,200	-	2,800
Indiana Youth Institute 2019	-	-	-	-	-	622	622	-	-
Retired Teachers Foundation	-	-	-	-	-	460	454	-	6
American Dairy WHS	-	-	-	-	-	1,200	-	-	1,200
In-Mac Micro Grant WHS	-	-	-	-	-	2,000	-	-	2,000
Sensory Wall and Walk MGES	-	-	-	-	-	4,308	-	-	4,308
Lions Club MTES	-	-	-	-	-	400	201	-	199
GTE Entrepreneurial Endowment	-	-	-	-	-	684	-	-	684
Abundant Life Donation WWES	-	-	-	-	-	2,026	1,000	-	1,026
Project Lead the Way PD Grant	-	-	-	-	-	2,400	2,400	-	-
Genesis Church Donation	-	-	-	-	-	10,000	-	-	10,000
Purposity Grant	-	-	-	-	-	3,500	363	-	3,137
WWEDF Teacher Grants 2019-2020	-	-	-	-	-	12,492	8,971	-	3,521
Coca-Cola Donation 2015	-	-	-	-	-	17,926	1,951	6,529	22,504
WWEDF Salary/Fica	-	-	-	-	-	24,543	17,942	(6,601)	-
PTO Donations	-	-	-	-	-	18,690	18,690	-	-
Technology Protection Plan	-	-	-	-	-	8,696	1,994	44,710	51,412
Professional Dev Trainings	-	-	-	-	-	1,200	8,113	10,251	3,338
Extra-Curricular Activities	6,922	-	3,658	-	3,264	-	3,215	-	49
Library Book Fund WWES	1,200	1,300	2,388	-	112	-	90	-	22
Library Book Fund MGES	530	-	401	-	129	-	-	-	129
Library Book Fund SSES	642	1,483	2,123	-	2	1,400	1,066	-	336
Cultural Arts	-	3,131	1,327	-	1,804	3,063	4,867	-	-
Scholarships and Awards	883	-	100	-	783	-	25	-	758
Scholarships 2018	29,100	-	26,850	-	2,250	-	2,250	-	-
Professional Dev Trainings	-	4,550	-	-	4,550	8,700	2,999	(10,251)	-
Building Corp Reimbursements	(22,737)	152,789	130,052	-	-	-	-	-	-
WWEDF Salary/Fica	(12,948)	51,793	38,845	-	-	12,948	19,549	6,601	-
Strengthening/Conditioning WHS	4,043	53,359	2,183	-	55,219	(55,219)	-	-	-
PTO Donations	-	2,133	2,133	-	-	795	795	-	-
Technology Protection Plan	-	31,755	31,666	-	89	48,115	3,494	(44,710)	-
Coca-Cola Donation 2015	16,437	28,559	14,510	-	30,486	1,564	25,521	(6,529)	-
WWEDF Teacher Grants 2017-2018	234	-	234	-	-	-	-	-	-
WWEDF Teacher Grants 2018-2019	-	10,419	8,286	-	2,133	-	2,133	-	-
Clothe-A-Child 2018	-	500	500	-	-	-	-	-	-
Formative Assessment	-	79,225	79,225	-	-	84,390	84,390	-	-
Special Education Excess Costs	-	191,516	182,467	-	9,049	244,097	253,146	-	-
SEEC Reimb /St Vincent	-	11,247	11,247	-	-	-	-	-	-
High Ability 7/1/17- 6/30/18	170	-	170	-	-	-	-	-	-
Medicaid Reimbursement	7,711	71,279	8,027	(61,258)	9,705	54,870	-	(61,791)	2,784
Secured Schools Safety Grant	-	50,000	100,000	-	(50,000)	50,000	50,440	-	(50,440)
Recreational Activities	-	34,116	30,627	-	3,489	-	3,489	-	-
Non-English Speaking Program	-	-	-	-	-	106,581	93,075	-	13,506
Non-English Speaking Programs	-	-	-	-	-	-	-	-	-
Non-English Speaking 2018-2019	-	81,000	48,887	-	32,113	-	32,113	-	-
School Technology	12	21,206	21,218	-	-	-	-	-	-
CICF/Legacy Fund Donation 2013	300	-	300	-	-	-	-	-	-

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Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
CICF/Legacy Fund Donation 2014	744	-	744	-	-	-	-	-	-
CICF/Legacy Fund Donation 2015	742	-	742	-	-	-	-	-	-
CICF/Legacy Fund Donation 2016	680	-	680	-	-	-	-	-	-
CICF/Legacy Fund Donation 2017	665	-	665	-	-	-	-	-	-
CICF/Legacy Fund Donation 2018	708	-	708	-	-	-	-	-	-
Career and Technical Performance Grant	17,763	32,122	14,161	-	35,724	-	35,445	-	279
High Ability Students	-	65,209	57,072	-	8,137	69,756	52,909	-	24,984
State Connectivity Grant	-	-	-	-	-	22,165	2,854	-	19,311
High Ability 2019-2020	-	-	-	-	-	266,688	266,688	-	-
Senator David Ford Technology	-	74,705	74,705	-	-	-	-	-	-
Project Lead the Way	-	19,100	17,700	-	1,400	1,000	2,448	-	(48)
Youth Tobacco Survey WMS	-	250	250	-	-	-	-	-	-
Title I 2017-2018	(28,540)	65,166	36,626	-	-	-	-	-	-
Title I 7/1/18 - 9/30/19	-	214,074	257,763	-	(43,689)	136,067	92,378	-	-
Title I 7/1/19 - 9/30/20	-	-	-	-	-	126,559	147,160	-	(20,601)
IDEA	-	-	-	-	-	-	-	-	-
FY 2018 Part B 611	(93,070)	793,795	712,255	-	(11,530)	29,515	17,985	-	-
FY 2019 Part B 611	-	11,095	760,699	-	(749,604)	1,352,007	613,462	-	(11,059)
FY 2020 Part B 611	-	-	-	-	-	810,289	945,789	-	(135,500)
FY 2020 CEIS Part B 611	-	-	-	-	-	155,341	182,017	-	(26,676)
Preschool Handicap	-	31,141	31,141	-	-	-	-	-	-
FY 2020 Part B 619 FY 2019	-	-	-	-	-	33,006	33,006	-	-
Title IV, Part A 2017	(103)	29,473	32,862	-	(3,492)	13,714	10,222	-	-
Title IV, Part A FY 18	-	11,400	11,400	-	-	2,506	2,506	-	-
Title IV, Part A FY 2019	-	-	-	-	-	11,218	15,718	-	(4,500)
Medicaid Reimbursement - Federal	41,867	126,606	119,219	-	49,254	111,984	95,997	-	65,241
Title II, Part A, Supporting Effective Instruction	(1,876)	2,217	341	-	-	-	-	-	-
Title II Part A FFY 2016	(10,924)	75,511	74,058	-	(9,471)	10,215	744	-	-
Title II 08/30/18-9/30/19	-	57,568	59,242	-	(1,674)	27,829	26,155	-	-
Title II Part A FFY 2019	-	-	-	-	-	47,596	52,246	-	(4,650)
Title III, English Language Acquisition	-	8,342	8,342	-	-	-	-	-	-
Title III 8/31/18-9/30/20	-	32,572	32,572	-	-	3,338	3,338	-	-
Title III 7/1/19-9/30/21	-	-	-	-	-	16,782	17,768	-	(986)
Title III 2016-2018	(1,312)	2,000	688	-	-	-	-	-	-
Indiana Youth Survey Wis	200	-	-	-	200	-	200	-	-
The Cares Act 3/13/20-9/30/22	-	-	-	-	-	-	78,201	-	(78,201)
Prepaid Food	23,824	161,282	179,306	-	5,800	1,593,617	1,533,952	-	65,465
Commerce Bank	3,555	1,640,744	1,634,505	-	9,794	1,503,419	1,484,942	-	28,271
Payroll Withholding	5,120	14,523,513	14,530,474	-	(1,841)	14,837,693	14,835,604	-	248
Big Hearts	-	7,400	422	-	6,978	18,070	16,178	-	8,870
Covid-19 Donations	-	-	-	-	-	3,592	2,126	-	1,466
Totals	\$ 9,139,141	\$ 140,466,374	\$ 137,253,105	\$ 3,086,260	\$ 15,438,670	\$ 159,212,865	\$ 153,993,414	\$ 16,174,799	\$ 36,832,920

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.

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

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

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

F. Other Financing Sources and Uses

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

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

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. Teachers' Retirement Fund

Plan Description

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

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

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

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

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

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

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

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

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

C. Additional Pension 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 internal reimbursement. The Retirement/Severance Bond, Building Corp Reimbursements, WHS Construction, and Payroll Withholding funds had negative balances during the audit period due to disbursements exceeding receipts.

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Holding Corporations

The School Corporation entered into a capital lease with the 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 fiscal years 2018-2019 and 2019-2020 totaled \$2,470,000 and \$5,885,000, respectively.

The School Corporation entered into 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. Lease payments during 2018-2019 and 2019-2020 totaled \$8,560,000 and \$8,265,000, respectively.

The School Corporation entered into a capital lease with the Westfield Washington Multi-School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during 2018-2019 and 2019-2020 totaled \$14,620,500 and \$14,760,500, respectively.

Note 9. Subsequent Events

On April 8, 2021, the Westfield Washington Multi-School Building Corporation issued Ad Valorem Property Tax First Mortgage Bonds, Series bonds in the amount of \$17,095,000 to be used for construction of a new administration building. The School Corporation will enter into a lease rental agreement (lease). The lease is for a 22-year term that commences on the date the leased premises are substantially completed and available for occupancy, and expires on the date which is 22 years later.

Note 10. Establishment of the Education Fund and Operations Fund

State statute (IC 20-40-2-2) required the establishment of an Education fund to be used to pay expenses allocated to student instruction and learning. The balance in the School Corporation's General fund as of December 31, 2018, was required to be transferred to the Education fund on January 1, 2019 (IC 20-40-2-7).

In addition, an Operations fund was required to be established under state statute (IC 20-40-18-1). The fund may be used to carry out capital project plans; pay transportation costs attributable to the transportation of school children; carry out a school bus replacement plan; pay expenses that are allocated to overhead and operational expenditures; provide funds to an art association or a historical society; and establish, maintain, and equip a public playground. The Indiana Codes establishing the Capital Projects fund (IC 20-40-8-6); School Transportation (IC 20-40-6-4); School Bus Replacement (IC 20-40-7-5); Historical fund; Playground fund; and Art fund were repealed effective January 1, 2019. Guidance was provided by the Indiana Department of Education to transfer the balances remaining in these funds as of December 31, 2018, to the Operations fund.

WESTFIELD WASHINGTON SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

The Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, issued by the Indiana State Board of Accounts, includes the chart of accounts used by school corporations which coincides with the State Board of Education's determined categories in accordance with state statute (IC 20-42.5-3-7).

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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, 2019

	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Referendum Debt Exempt Capital	Operations	Capital Projects
Cash and investments - beginning	\$ -	\$ -	\$ 159,661	\$ 1,748,815	\$ 3,906	\$ -	\$ -	\$ 528,008
Receipts:								
Local sources	672,610	222,654	6,658,873	23,118,923	101,984	3,147,386	7,210,417	2,313,664
Intermediate sources	-	34	-	-	-	-	-	-
State sources	25,715,113	25,244,378	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	1,423,291	2,491,906	-	-	-	2,898,319	-
Other receipts	-	-	-	-	-	-	139,349	-
Total receipts	26,387,723	26,890,357	9,150,779	23,118,923	101,984	3,147,386	10,248,085	2,313,664
Disbursements:								
Instruction	20,155,897	19,658,046	1,863,049	-	-	-	-	-
Support services	5,441,526	4,285,538	3,883,659	-	-	-	7,512,427	981,551
Noninstructional services	230,336	276,548	-	-	-	-	-	-
Facilities acquisition and construction	-	-	242,409	-	-	-	93,838	233,109
Debt services	559,964	-	1,981,063	23,123,338	105,890	2,800,000	-	638,762
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	26,387,723	24,220,132	7,970,180	23,123,338	105,890	2,800,000	7,606,265	1,853,422
Excess (deficiency) of receipts over disbursements	-	2,670,225	1,180,599	(4,415)	(3,906)	347,386	2,641,820	460,242
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	4,000	4,933
Transfers in	-	61,258	-	-	-	-	1,262,219	-
Transfers out	-	(1,262,219)	-	-	-	-	-	(993,183)
Total other financing sources (uses)	-	(1,200,961)	-	-	-	-	1,266,219	(988,250)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,469,264	1,180,599	(4,415)	(3,906)	347,386	3,908,039	(528,008)
Cash and investments - ending	\$ -	\$ 1,469,264	\$ 1,340,260	\$ 1,744,400	\$ -	\$ 347,386	\$ 3,908,039	\$ -

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, 2019

	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/ Severance Bond	Construction	Proceeds from Admin Bld	WIS/WMS Construction
Cash and investments - beginning	\$ 530,503	\$ 977,501	\$ -	\$ (8,418)	\$ 182,881	\$ 100,179	\$ 3,392,500
Receipts:							
Local sources	1,836,147	569,667	-	177,957	240,250	-	66,566
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	16,097	-	-	-	-	-	-
Total receipts	1,852,244	569,667	-	177,957	240,250	-	66,566
Disbursements:							
Instruction	-	-	1,097,272	28,674	-	-	-
Support services	1,980,307	1,385,991	57,088	152,094	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	126,798	-	20,402
Debt services	402,440	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	2,382,747	1,385,991	1,154,360	180,768	126,798	-	20,402
Excess (deficiency) of receipts over disbursements	(530,503)	(816,324)	(1,154,360)	(2,811)	113,452	-	46,164
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	1,154,360	-	-	-	-
Transfers out	-	(161,177)	-	-	-	-	-
Total other financing sources (uses)	-	(161,177)	1,154,360	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(530,503)	(977,501)	-	(2,811)	113,452	-	46,164
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (11,229)	\$ 296,333	\$ 100,179	\$ 3,438,664

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, 2019

	WHS Construction	2018 Capital Bond	Building Corp Reimbursements	YMCA Pool Bond	School Lunch	Curricular Materials Rental	Self- Insurance
Cash and investments - beginning	\$ -	\$ (584,149)	\$ -	\$ -	\$ 82,641	\$ 93,851	\$ 1,196,588
Receipts:							
Local sources	47,980	-	186,798	-	2,126,231	807,614	9,197,844
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	39,542	106,884	-
Federal sources	-	-	-	-	851,879	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,485	-	37,500
Total receipts	47,980	-	186,798	-	3,019,137	914,498	9,235,344
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	4,811	1,715,385	214,670	-	70,305	709,534	105,380
Noninstructional services	-	-	-	-	2,989,148	-	-
Facilities acquisition and construction	45,174	745,861	-	-	-	-	-
Debt services	-	750	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	3,708	-	7,959,550
Total disbursements	49,985	2,461,996	214,670	-	3,063,161	709,534	8,064,930
Excess (deficiency) of receipts over disbursements	(2,005)	(2,461,996)	(27,872)	-	(44,024)	204,964	1,170,414
Other financing sources (uses):							
Proceeds of long-term debt	-	3,046,145	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	31,182	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	3,046,145	-	-	-	31,182	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,005)	584,149	(27,872)	-	(44,024)	236,146	1,170,414
Cash and investments - ending	\$ (2,005)	\$ -	\$ (27,872)	\$ -	\$ 38,617	\$ 329,997	\$ 2,367,002

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, 2019

	Levy Excess	Child Care Program	Continuous Quality Growth	WHS Art Donation Fund 2015	AP Economics Donation	SSES Science Lab	St Vincent Wat Sponsorship
Cash and investments - beginning	\$ -	\$ 625,722	\$ 2,207	\$ 80	\$ 28	\$ 100,000	\$ 22
Receipts:							
Local sources	-	3,904,545	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	50	-	-	-	-	-
Total receipts	-	3,904,595	-	-	-	-	-
Disbursements:							
Instruction	-	3,549,166	-	80	28	-	22
Support services	-	402,698	2,207	-	-	-	-
Noninstructional services	-	4,220	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	3,956,084	2,207	80	28	-	22
Excess (deficiency) of receipts over disbursements	-	(51,489)	(2,207)	(80)	(28)	-	(22)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(51,489)	(2,207)	(80)	(28)	-	(22)
Cash and investments - ending	\$ -	\$ 574,233	\$ -	\$ -	\$ -	\$ 100,000	\$ -

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, 2019

	WWES Day of Service 2016	WWEDF PE/Health Teaching 2016	Flexible Seating MGES	JDS Aktion Club Donation WHS	Therapy Dog Sponsorship	PPG Podcasting Grant WHS	WAT- Grant- Fall 2016
Cash and investments - beginning	\$ 137	\$ 12	\$ 60	\$ 2,800	\$ 442	\$ 17	\$ 2,270
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	137	12	53	2,777	442	17	856
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	137	12	53	2,777	442	17	856
Excess (deficiency) of receipts over disbursements	(137)	(12)	(53)	(2,777)	(442)	(17)	(856)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(137)	(12)	(53)	(2,777)	(442)	(17)	(856)
Cash and investments - ending	\$ -	\$ -	\$ 7	\$ 23	\$ -	\$ -	\$ 1,414

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, 2019

	WWEDF PE/ Health Teaching 2017	Flex Seating/ Buonanno	Forum Credit Union 2017 WMS	Innovation/ Media Center Wis	Agape Therapy Riding CRES	Growing Grins Donation	Walmart- Parent University
Cash and investments - beginning	\$ 5	\$ 494	\$ 1	\$ 435	\$ 1,900	\$ 1,000	\$ 1,000
Receipts:							
Local sources	-	-	-	1,000	-	-	6,396
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	1,000	-	-	6,396
Disbursements:							
Instruction	5	494	1	1,435	1,100	-	-
Support services	-	-	-	-	-	555	2,945
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	5	494	1	1,435	1,100	555	2,945
Excess (deficiency) of receipts over disbursements	(5)	(494)	(1)	(435)	(1,100)	(555)	3,451
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5)	(494)	(1)	(435)	(1,100)	(555)	3,451
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 445	\$ 4,451

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, 2019

	WWEDF PE/Health Teaching MTES	US Tennis Association Grant	CIESDC Cyber Grant	CTE Donation	Best Apple in the Bunch CRES	Rise Up Foundation WIS	GTE Entrepreneurial Endowment
Cash and investments - beginning	\$ 500	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	10,000	600	200	505	641
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	10,000	600	200	505	641
Disbursements:							
Instruction	492	-	-	600	200	505	-
Support services	-	3,000	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	492	3,000	-	600	200	505	-
Excess (deficiency) of receipts over disbursements	(492)	(3,000)	10,000	-	-	-	641
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(492)	(3,000)	10,000	-	-	-	641
Cash and investments - ending	\$ 8	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 641

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, 2019

	Vex Robotics MTES	School on Wheels WWES	Duke Energy Grant 2019	Indiana Youth Institute 2019	Retired Teachers Foundation	American Dairy WHS	In-Mac Micro Grant WHS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	5,450	1,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	5,450	1,000	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	5,450	1,000	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,450	1,000	-	-	-	-	-
Cash and investments - ending	\$ 5,450	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2019

	Sensory Wall and Walk MGES	Lions Club MTES	GTE Entrepreneurial Endowment	Abundant Life Donation WWES	Project Lead the Way PD Grant	Genesis Church Donation	Purposity Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2019

	WWEDF Teacher Grants 2019-2020	Coca-Cola Donation 2015	WWEDF Salary/ Fica	PTO Donations	Technology Protection Plan	Professional Dev Trainings	Extra- Curricular Activities
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,922
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	-	-	-	-	3,658
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	3,658
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(3,658)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-	(3,658)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,264

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, 2019

	Library Book Fund WWES	Library Book Fund MGES	Library Book Fund SSES	Cultural Arts	Scholarships and Awards	Scholarships 2018	Professional Dev Trainings
Cash and investments - beginning	\$ 1,200	\$ 530	\$ 642	\$ -	\$ 883	\$ 29,100	\$ -
Receipts:							
Local sources	1,300	-	1,483	3,131	-	-	4,550
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,300	-	1,483	3,131	-	-	4,550
Disbursements:							
Instruction	2,388	-	2,123	1,327	100	-	-
Support services	-	401	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	26,850	-
Total disbursements	2,388	401	2,123	1,327	100	26,850	-
Excess (deficiency) of receipts over disbursements	(1,088)	(401)	(640)	1,804	(100)	(26,850)	4,550
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,088)	(401)	(640)	1,804	(100)	(26,850)	4,550
Cash and investments - ending	\$ 112	\$ 129	\$ 2	\$ 1,804	\$ 783	\$ 2,250	\$ 4,550

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, 2019

	Building Corp Reimbursements	WWEDF Salary/ Fica	Strengthening/ Conditioning WHS	PTO Donations	Technology Protection Plan	Coca-Cola Donation 2015	WWEDF Teacher Grants 2017-2018
Cash and investments - beginning	\$ (22,737)	\$ (12,948)	\$ 4,043	\$ -	\$ -	\$ 16,437	\$ 234
Receipts:							
Local sources	152,789	51,793	53,359	2,133	31,755	28,559	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	152,789	51,793	53,359	2,133	31,755	28,559	-
Disbursements:							
Instruction	-	-	-	-	-	14,465	-
Support services	130,052	-	-	-	31,666	45	234
Noninstructional services	-	38,845	2,183	2,133	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	130,052	38,845	2,183	2,133	31,666	14,510	234
Excess (deficiency) of receipts over disbursements	22,737	12,948	51,176	-	89	14,049	(234)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	22,737	12,948	51,176	-	89	14,049	(234)
Cash and investments - ending	\$ -	\$ -	\$ 55,219	\$ -	\$ 89	\$ 30,486	\$ -

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, 2019

	WWEDF Teacher Grants 2018-2019	Clothe-A Child 2018	Formative Assessment	Special Education Excess Costs	SEEC Reimb/ St Vincent	High Ability 7/1/17 - 6/30/18	Medicaid Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170	\$ 7,711
Receipts:							
Local sources	10,419	500	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	79,225	191,516	11,247	-	71,279
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	10,419	500	79,225	191,516	11,247	-	71,279
Disbursements:							
Instruction	-	-	79,225	182,467	11,247	170	-
Support services	8,286	-	-	-	-	-	8,027
Noninstructional services	-	500	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	8,286	500	79,225	182,467	11,247	170	8,027
Excess (deficiency) of receipts over disbursements	2,133	-	-	9,049	-	(170)	63,252
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(61,258)
Total other financing sources (uses)	-	-	-	-	-	-	(61,258)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,133	-	-	9,049	-	(170)	1,994
Cash and investments - ending	\$ 2,133	\$ -	\$ -	\$ 9,049	\$ -	\$ -	\$ 9,705

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, 2019

	Secured Schools Safety Grant	RecrR Recreational Activities	Non-S Non-English Speaking Program	Non-S Non-English Speaking Programs	Non-English Speaking 2018-2019	School Technology	CICFF Legacy Fund Donation 2013
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 300
Receipts:							
Local sources	-	-	-	-	-	21,206	-
Intermediate sources	-	-	-	-	-	-	-
State sources	50,000	34,116	-	-	81,000	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	50,000	34,116	-	-	81,000	21,206	-
Disbursements:							
Instruction	-	30,627	-	-	48,887	-	-
Support services	100,000	-	-	-	-	21,218	300
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	100,000	30,627	-	-	48,887	21,218	300
Excess (deficiency) of receipts over disbursements	(50,000)	3,489	-	-	32,113	(12)	(300)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(50,000)	3,489	-	-	32,113	(12)	(300)
Cash and investments - ending	\$ (50,000)	\$ 3,489	\$ -	\$ -	\$ 32,113	\$ -	\$ -

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, 2019

	CICFF Legacy Fund Donation 2014	CICFF Legacy Fund Donation 2015	CICFF Legacy Fund Donation 2016	CICFF Legacy Fund Donation 2017	CICFF Legacy Fund Donation 2018	Career and Technical Performance Grant	HighA High Ability Students
Cash and investments - beginning	\$ 744	\$ 742	\$ 680	\$ 665	\$ 708	\$ 17,763	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	32,122	65,209
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	32,122	65,209
Disbursements:							
Instruction	-	-	-	-	-	14,161	57,072
Support services	744	742	680	665	708	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	744	742	680	665	708	14,161	57,072
Excess (deficiency) of receipts over disbursements	(744)	(742)	(680)	(665)	(708)	17,961	8,137
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	78	-
Transfers out	-	-	-	-	-	(78)	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(744)	(742)	(680)	(665)	(708)	17,961	8,137
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,724	\$ 8,137

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, 2019

	State Connectivity Grant	High Ability 2019-2020	Senator David Ford Technology	Project Lead the Way	Youth Tobacco Survey WMS	Title I 2017-2018	Title I 7/1/18-9/30/19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,540)	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	19,100	-	-	-
State sources	-	-	74,705	-	250	-	-
Federal sources	-	-	-	-	-	65,166	214,074
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	74,705	19,100	250	65,166	214,074
Disbursements:							
Instruction	-	-	-	-	250	15,076	210,558
Support services	-	-	74,705	17,700	-	18,320	46,555
Noninstructional services	-	-	-	-	-	3,230	650
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	74,705	17,700	250	36,626	257,763
Excess (deficiency) of receipts over disbursements	-	-	-	1,400	-	28,540	(43,689)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	1,400	-	28,540	(43,689)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ (43,689)

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, 2019

	Title I 7/1/19-9/30/20	IDEA	FY 2018 Part B 611	FY 2019 Part B 611	FY 2020 Part B 611	FY 2020 CEIS Part B 611	Preschool Handicap
Cash and investments - beginning	\$ -	\$ -	\$ (93,070)	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	793,795	11,095	-	-	31,141
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	793,795	11,095	-	-	31,141
Disbursements:							
Instruction	-	-	320,606	259,043	-	-	31,141
Support services	-	-	391,649	501,656	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	712,255	760,699	-	-	31,141
Excess (deficiency) of receipts over disbursements	-	-	81,540	(749,604)	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	81,540	(749,604)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ (11,530)	\$ (749,604)	\$ -	\$ -	\$ -

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, 2019

	FY 2020 Part B 619 FY 2019	Title IV, Part A 2017	Title IV, Part A FY18	Title IV, Part A FY 2019	MediR Medicaid Reimbursement - Federal	Title II, Part A, Supporting Effective Instruction	Title II Part A FFY 2016
Cash and investments - beginning	\$ -	\$ (103)	\$ -	\$ -	\$ 41,867	\$ (1,876)	\$ (10,924)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	29,473	11,400	-	126,606	2,217	75,511
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	29,473	11,400	-	126,606	2,217	75,511
Disbursements:							
Instruction	-	-	-	-	86,123	-	-
Support services	-	32,862	11,400	-	33,096	341	74,058
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	32,862	11,400	-	119,219	341	74,058
Excess (deficiency) of receipts over disbursements	-	(3,389)	-	-	7,387	1,876	1,453
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,389)	-	-	7,387	1,876	1,453
Cash and investments - ending	\$ -	\$ (3,492)	\$ -	\$ -	\$ 49,254	\$ -	\$ (9,471)

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, 2019

	Title II 08/30/18-9/30/19	Title II Part A FFY 2019	Title III, English Language Acquisition	Title III 8/31/18-9/30/20	Title III 7/1/19-9/30/21	Title III 2016-2018	Indiana Youth Survey Wis
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,312)	\$ 200
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	57,568	-	8,342	32,572	-	2,000	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	57,568	-	8,342	32,572	-	2,000	-
Disbursements:							
Instruction	-	-	8,342	32,572	-	688	-
Support services	59,242	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	59,242	-	8,342	32,572	-	688	-
Excess (deficiency) of receipts over disbursements	(1,674)	-	-	-	-	1,312	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,674)	-	-	-	-	1,312	-
Cash and investments - ending	\$ (1,674)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200

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, 2019

	The Cares Act 3/13/20-9/30/22	Prepaid Food	Commerce Bank	Payroll Withholding	Big Hearts	Covid-19 Donations	Totals
Cash and investments - beginning	\$ -	\$ 23,824	\$ 3,555	\$ 5,120	\$ -	\$ -	\$ 9,139,141
Receipts:							
Local sources	-	161,282	-	-	7,400	-	63,165,561
Intermediate sources	-	-	-	-	-	-	19,134
State sources	-	-	-	-	-	-	51,796,586
Federal sources	-	-	-	-	-	-	2,312,839
Temporary loans	-	-	-	-	-	-	6,813,516
Other receipts	-	-	1,640,744	14,523,513	-	-	16,358,738
Total receipts	-	161,282	1,640,744	14,523,513	7,400	-	140,466,374
Disbursements:							
Instruction	-	-	-	-	-	-	47,773,676
Support services	-	-	-	-	-	-	30,477,023
Noninstructional services	-	179,306	-	-	-	-	3,727,099
Facilities acquisition and construction	-	-	-	-	-	-	1,507,591
Debt services	-	-	-	-	-	-	29,612,207
Nonprogrammed charges	-	-	1,634,505	14,530,474	422	-	24,155,509
Total disbursements	-	179,306	1,634,505	14,530,474	422	-	137,253,105
Excess (deficiency) of receipts over disbursements	-	(18,024)	6,239	(6,961)	6,978	-	3,213,269
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	3,046,145
Sale of capital assets	-	-	-	-	-	-	40,115
Transfers in	-	-	-	-	-	-	2,477,915
Transfers out	-	-	-	-	-	-	(2,477,915)
Total other financing sources (uses)	-	-	-	-	-	-	3,086,260
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(18,024)	6,239	(6,961)	6,978	-	6,299,529
Cash and investments - ending	\$ -	\$ 5,800	\$ 9,794	\$ (1,841)	\$ 6,978	\$ -	\$ 15,438,670

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, 2020

	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Referendum Debt Exempt Capital	Operations	Capital Projects
Cash and investments - beginning	\$ -	\$ 1,469,264	\$ 1,340,260	\$ 1,744,400	\$ -	\$ 347,386	\$ 3,908,039	\$ -
Receipts:								
Local sources	-	681,601	7,272,314	22,803,471	-	5,988,640	14,020,419	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	54,115,898	-	-	-	-	122	-
Federal sources	-	-	-	-	-	-	-	-
Temporary loans	-	-	2,954,712	4,428,999	-	-	4,772,655	-
Other receipts	-	-	-	-	-	-	55,839	-
Total receipts	-	54,797,499	10,227,026	27,232,470	-	5,988,640	18,849,035	-
Disbursements:								
Instruction	-	40,785,143	2,608,351	-	-	-	-	-
Support services	-	9,344,282	2,263,380	-	-	-	15,725,837	-
Noninstructional services	-	558,278	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	302,142	-
Debt services	-	1,423,291	2,491,904	23,639,342	-	6,120,000	4,810,986	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	52,110,994	7,363,635	23,639,342	-	6,120,000	20,838,965	-
Excess (deficiency) of receipts over disbursements	-	2,686,505	2,863,391	3,593,128	-	(131,360)	(1,989,930)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	6,816	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	61,791	-	-	-	-	3,209,057	-
Transfers out	-	(3,209,057)	(230,000)	-	-	-	-	-
Total other financing sources (uses)	-	(3,147,266)	(230,000)	-	-	-	3,215,873	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(460,761)	2,633,391	3,593,128	-	(131,360)	1,225,943	-
Cash and investments - ending	\$ -	\$ 1,008,503	\$ 3,973,651	\$ 5,337,528	\$ -	\$ 216,026	\$ 5,133,982	\$ -

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, 2020

	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/ Severance Bond	Construction	Proceeds from Admin Bld	WIS/WMS Construction
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (11,229)	\$ 296,333	\$ 100,179	\$ 3,438,664
Receipts:							
Local sources	-	-	-	787,807	235,250	-	209,414
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	787,807	235,250	-	209,414
Disbursements:							
Instruction	-	-	-	474,538	-	-	-
Support services	-	-	-	302,040	-	-	14,448
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	153,808	-	190,311
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	776,578	153,808	-	204,759
Excess (deficiency) of receipts over disbursements	-	-	-	11,229	81,442	-	4,655
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	1,157,674	-
Transfers in	-	-	1,487,853	-	-	-	-
Transfers out	-	-	-	-	-	(1,257,853)	-
Total other financing sources (uses)	-	-	1,487,853	-	-	(100,179)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,487,853	11,229	81,442	(100,179)	4,655
Cash and investments - ending	\$ -	\$ -	\$ 1,487,853	\$ -	\$ 377,775	\$ -	\$ 3,443,319

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, 2020

	WHS Construction	2018 Capital Bond	Building Corp Reimbursements	YMCA Pool Bond	School Lunch	Curricular Materials Rental	Self- Insurance
Cash and investments - beginning	\$ (2,005)	\$ -	\$ (27,872)	\$ -	\$ 38,617	\$ 329,997	\$ 2,367,002
Receipts:							
Local sources	178,683	-	342,340	-	1,777,962	882,602	10,730,095
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	44,751	106,239	-
Federal sources	-	-	-	-	868,857	-	-
Temporary loans	-	-	-	150,000	-	-	-
Other receipts	-	-	-	753,782	1,275	-	71,061
Total receipts	178,683	-	342,340	903,782	2,692,845	988,841	10,801,156
Disbursements:							
Instruction	-	-	-	-	-	-	-
Support services	31,984	-	314,468	-	72,069	850,906	93,602
Noninstructional services	-	-	-	-	2,463,601	-	-
Facilities acquisition and construction	144,694	-	-	5,743,070	12,459	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	86,880	-	8,113,991
Total disbursements	176,678	-	314,468	5,743,070	2,635,009	850,906	8,207,593
Excess (deficiency) of receipts over disbursements	2,005	-	27,872	(4,839,288)	57,836	137,935	2,593,563
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	14,846,500	-	-	-
Sale of capital assets	-	-	-	-	-	163,809	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	14,846,500	-	163,809	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,005	-	27,872	10,007,212	57,836	301,744	2,593,563
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10,007,212	\$ 96,453	\$ 631,741	\$ 4,960,565

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, 2020

	Levy Excess	Child Care Program	Continuous Quality Growth	WHS Art Donation Fund 2015	AP Economics Donation	SSES Science Lab	St Vincent Wat Sponsorship
Cash and investments - beginning	\$ -	\$ 574,233	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Receipts:							
Local sources	40,189	3,049,771	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	100	-	-	-	-	-
Total receipts	40,189	3,049,871	-	-	-	-	-
Disbursements:							
Instruction	-	3,184,469	-	-	-	-	-
Support services	-	430,231	-	-	-	-	-
Noninstructional services	-	2,415	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	3,617,115	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	40,189	(567,244)	-	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	40,189	(567,244)	-	-	-	-	-
Cash and investments - ending	\$ 40,189	\$ 6,989	\$ -	\$ -	\$ -	\$ 100,000	\$ -

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, 2020

	WWES Day of Service 2016	WWEDF PE/Health Teaching 2016	Flexible Seating MGES	JDS Aktion Club Donation WHS	Therapy Dog Sponsorship	PPG Podcasting Grant WHS	WAT- Grant- Fall 2016
Cash and investments - beginning	\$ -	\$ -	\$ 7	\$ 23	\$ -	\$ -	\$ 1,414
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	-	-	7	23	-	-	467
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	7	23	-	-	467
Excess (deficiency) of receipts over disbursements	-	-	(7)	(23)	-	-	(467)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(7)	(23)	-	-	(467)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 947

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, 2020

	WWEDF PE/ Health Teaching 2017	Flex Seating/ Buonanno	Forum Credit Union 2017 WMS	Innovation/ Media Center Wis	Agape Therapy Riding CRES	Growing Grins Donation	Walmart- Parent University
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 445	\$ 4,451
Receipts:							
Local sources	-	-	-	-	-	-	1,600
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	1,600
Disbursements:							
Instruction	-	-	-	-	800	-	-
Support services	-	-	-	-	-	445	3,363
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	800	445	3,363
Excess (deficiency) of receipts over disbursements	-	-	-	-	(800)	(445)	(1,763)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(800)	(445)	(1,763)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,688

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, 2020

	WWEDF PE/Health Teaching MTES	US Tennis Association Grant	CIESDC Cyber Grant	CTE Donation	Best Apple in the Bunch CRES	Rise Up Foundation WIS	GTE Entrepreneurial Endowment
Cash and investments - beginning	\$ 8	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 641
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Instruction	8	-	-	-	-	-	-
Support services	-	-	8,350	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	8	-	8,350	-	-	-	-
Excess (deficiency) of receipts over disbursements	(8)	-	(8,350)	-	-	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8)	-	(8,350)	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 1,650	\$ -	\$ -	\$ -	\$ 641

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, 2020

	Vex Robotics MTES	School on Wheels WWES	Duke Energy Grant 2019	Indiana Youth Institute 2019	Retired Teachers Foundation	American Dairy WHS	In-Mac Micro Grant WHS
Cash and investments - beginning	\$ 5,450	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	10,000	622	460	1,200	2,000
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	10,000	622	460	1,200	2,000
Disbursements:							
Instruction	5,435	1,000	7,200	-	454	-	-
Support services	-	-	-	622	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	5,435	1,000	7,200	622	454	-	-
Excess (deficiency) of receipts over disbursements	(5,435)	(1,000)	2,800	-	6	1,200	2,000
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,435)	(1,000)	2,800	-	6	1,200	2,000
Cash and investments - ending	\$ 15	\$ -	\$ 2,800	\$ -	\$ 6	\$ 1,200	\$ 2,000

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, 2020

	Sensory Wall and Walk MGES	Lions Club MTES	GTE Entrepreneurial Endowment	Abundant Life Donation WWES	Project Lead the Way PD Grant	Genesis Church Donation	Purposity Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Local sources	4,308	400	684	2,026	2,400	10,000	3,500
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,308</u>	<u>400</u>	<u>684</u>	<u>2,026</u>	<u>2,400</u>	<u>10,000</u>	<u>3,500</u>
Disbursements:							
Instruction	-	201	-	1,000	-	-	-
Support services	-	-	-	-	2,400	-	-
Noninstructional services	-	-	-	-	-	-	363
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>201</u>	<u>-</u>	<u>1,000</u>	<u>2,400</u>	<u>-</u>	<u>363</u>
Excess (deficiency) of receipts over disbursements	<u>4,308</u>	<u>199</u>	<u>684</u>	<u>1,026</u>	<u>-</u>	<u>10,000</u>	<u>3,137</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>4,308</u>	<u>199</u>	<u>684</u>	<u>1,026</u>	<u>-</u>	<u>10,000</u>	<u>3,137</u>
Cash and investments - ending	<u>\$ 4,308</u>	<u>\$ 199</u>	<u>\$ 684</u>	<u>\$ 1,026</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 3,137</u>

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	WWEDF Teacher Grants 2019-2020	Coca-Cola Donation 2015	WWEDF Salary/ Fica	PTO Donations	Technology Protection Plan	Professional Dev Trainings	Extra- Curricular Activities
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,264
Receipts:							
Local sources	12,492	17,926	24,543	18,690	8,696	1,200	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>12,492</u>	<u>17,926</u>	<u>24,543</u>	<u>18,690</u>	<u>8,696</u>	<u>1,200</u>	<u>-</u>
Disbursements:							
Instruction	-	-	-	-	-	-	3,215
Support services	8,971	1,951	-	-	1,994	8,113	-
Noninstructional services	-	-	17,942	18,690	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	<u>8,971</u>	<u>1,951</u>	<u>17,942</u>	<u>18,690</u>	<u>1,994</u>	<u>8,113</u>	<u>3,215</u>
Excess (deficiency) of receipts over disbursements	<u>3,521</u>	<u>15,975</u>	<u>6,601</u>	<u>-</u>	<u>6,702</u>	<u>(6,913)</u>	<u>(3,215)</u>
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	6,529	-	-	44,710	10,251	-
Transfers out	-	-	(6,601)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>6,529</u>	<u>(6,601)</u>	<u>-</u>	<u>44,710</u>	<u>10,251</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>3,521</u>	<u>22,504</u>	<u>-</u>	<u>-</u>	<u>51,412</u>	<u>3,338</u>	<u>(3,215)</u>
Cash and investments - ending	<u>\$ 3,521</u>	<u>\$ 22,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,412</u>	<u>\$ 3,338</u>	<u>\$ 49</u>

WESTFIELD WASHINGTON SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Library Book Fund WWES	Library Book Fund MGES	Library Book Fund SSES	Cultural Arts	Scholarships and Awards	Scholarships 2018	Professional Dev Trainings
Cash and investments - beginning	\$ 112	\$ 129	\$ 2	\$ 1,804	\$ 783	\$ 2,250	\$ 4,550
Receipts:							
Local sources	-	-	1,400	3,063	-	-	8,700
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	1,400	3,063	-	-	8,700
Disbursements:							
Instruction	90	-	1,066	2,555	25	-	-
Support services	-	-	-	100	-	2,250	2,999
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,212	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	90	-	1,066	4,867	25	2,250	2,999
Excess (deficiency) of receipts over disbursements	(90)	-	334	(1,804)	(25)	(2,250)	5,701
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(10,251)
Total other financing sources (uses)	-	-	-	-	-	-	(10,251)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(90)	-	334	(1,804)	(25)	(2,250)	(4,550)
Cash and investments - ending	\$ 22	\$ 129	\$ 336	\$ -	\$ 758	\$ -	\$ -

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, 2020

	Building Corp Reimbursements	WWEDF Salary/ Fica	Strengthening/ Conditioning WHS	PTO Donations	Technology Protection Plan	Coca-Cola Donation 2015	WWEDF Teacher Grants 2017-2018
Cash and investments - beginning	\$ -	\$ -	\$ 55,219	\$ -	\$ 89	\$ 30,486	\$ -
Receipts:							
Local sources	-	12,948	(55,219)	795	48,115	1,564	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	12,948	(55,219)	795	48,115	1,564	-
Disbursements:							
Instruction	-	-	-	-	-	25,381	-
Support services	-	-	-	-	3,494	140	-
Noninstructional services	-	19,549	-	795	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	19,549	-	795	3,494	25,521	-
Excess (deficiency) of receipts over disbursements	-	(6,601)	(55,219)	-	44,621	(23,957)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	6,601	-	-	-	-	-
Transfers out	-	-	-	-	(44,710)	(6,529)	-
Total other financing sources (uses)	-	6,601	-	-	(44,710)	(6,529)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(55,219)	-	(89)	(30,486)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2020

	WWEDF Teacher Grants 2018-2019	Clothe-A Child 2018	FormF Formative Assessment	Special Education Excess Costs	SEEC Reimb/ St Vincent	High Ability 7/1/17 - 6/30/18	MediM Medicaid Reimbursement
Cash and investments - beginning	\$ 2,133	\$ -	\$ -	\$ 9,049	\$ -	\$ -	\$ 9,705
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	84,390	244,097	-	-	54,870
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	84,390	244,097	-	-	54,870
Disbursements:							
Instruction	-	-	84,390	197,140	-	-	-
Support services	2,133	-	-	56,006	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	2,133	-	84,390	253,146	-	-	-
Excess (deficiency) of receipts over disbursements	(2,133)	-	-	(9,049)	-	-	54,870
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(61,791)
Total other financing sources (uses)	-	-	-	-	-	-	(61,791)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,133)	-	-	(9,049)	-	-	(6,921)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,784

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, 2020

	Secured Schools Safety Grant	RecrR Recreational Activities	Non-S Non-English Speaking Program	Non-S Non-English Speaking Programs	Non-English Speaking 2018-2019	School Technology	CICFF Legacy Fund Donation 2013
Cash and investments - beginning	\$ (50,000)	\$ 3,489	\$ -	\$ -	\$ 32,113	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	50,000	-	106,581	-	-	-	-
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	50,000	-	106,581	-	-	-	-
Disbursements:							
Instruction	-	3,489	93,075	-	32,113	-	-
Support services	50,440	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	50,440	3,489	93,075	-	32,113	-	-
Excess (deficiency) of receipts over disbursements	(440)	(3,489)	13,506	-	(32,113)	-	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(440)	(3,489)	13,506	-	(32,113)	-	-
Cash and investments - ending	\$ (50,440)	\$ -	\$ 13,506	\$ -	\$ -	\$ -	\$ -

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, 2020

	CICFF Legacy Fund Donation 2014	CICFF Legacy Fund Donation 2015	CICFF Legacy Fund Donation 2016	CICFF Legacy Fund Donation 2017	CICFF Legacy Fund Donation 2018	Career and Technical Performance Grant	HighA High Ability Students
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,724	\$ 8,137
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	69,756
Federal sources	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	69,756
Disbursements:							
Instruction	-	-	-	-	-	35,445	52,909
Support services	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	35,445	52,909
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(35,445)	16,847
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(35,445)	16,847
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279	\$ 24,984

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, 2020

	State Connectivity Grant	High Ability 2019-2020	Senator David Ford Technology	Project Lead the Way	Youth Tobacco Survey WMS	Title I 2017-2018	Title I 7/1/18-9/30/19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,400	\$ -	\$ -	\$ (43,689)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	1,000	-	-	-
State sources	22,165	266,688	-	-	-	-	-
Federal sources	-	-	-	-	-	-	136,067
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	22,165	266,688	-	1,000	-	-	136,067
Disbursements:							
Instruction	-	-	-	-	-	-	43,493
Support services	2,854	-	-	2,448	-	-	48,146
Noninstructional services	-	266,688	-	-	-	-	739
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	2,854	266,688	-	2,448	-	-	92,378
Excess (deficiency) of receipts over disbursements	19,311	-	-	(1,448)	-	-	43,689
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	19,311	-	-	(1,448)	-	-	43,689
Cash and investments - ending	\$ 19,311	\$ -	\$ -	\$ (48)	\$ -	\$ -	\$ -

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, 2020

	Title I 7/1/19-9/30/20	IDEA	FY 2018 Part B 611	FY 2019 Part B 611	FY 2020 Part B 611	FY 2020 CEIS Part B 611	Preschool Handicap
Cash and investments - beginning	\$ -	\$ -	\$ (11,530)	\$ (749,604)	\$ -	\$ -	\$ -
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	126,559	-	29,515	1,352,007	810,289	155,341	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	126,559	-	29,515	1,352,007	810,289	155,341	-
Disbursements:							
Instruction	146,260	-	15,268	186,939	161,332	40,417	-
Support services	900	-	2,717	426,523	784,457	141,600	-
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	147,160	-	17,985	613,462	945,789	182,017	-
Excess (deficiency) of receipts over disbursements	(20,601)	-	11,530	738,545	(135,500)	(26,676)	-
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(20,601)	-	11,530	738,545	(135,500)	(26,676)	-
Cash and investments - ending	\$ (20,601)	\$ -	\$ -	\$ (11,059)	\$ (135,500)	\$ (26,676)	\$ -

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, 2020

	FY 2020 Part B 619 FY 2019	Title IV, Part A 2017	Title IV, Part A FY18	Title IV, Part A FY 2019	MediR Medicaid Reimbursement - Federal	Title II, Part A, Supporting Effective Instruction	Title II Part A FFY 2016
Cash and investments - beginning	\$ -	\$ (3,492)	\$ -	\$ -	\$ 49,254	\$ -	\$ (9,471)
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	33,006	13,714	2,506	11,218	111,984	-	10,215
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	33,006	13,714	2,506	11,218	111,984	-	10,215
Disbursements:							
Instruction	33,006	-	-	-	61,575	-	-
Support services	-	10,222	2,506	15,718	34,422	-	744
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	33,006	10,222	2,506	15,718	95,997	-	744
Excess (deficiency) of receipts over disbursements	-	3,492	-	(4,500)	15,987	-	9,471
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,492	-	(4,500)	15,987	-	9,471
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (4,500)	\$ 65,241	\$ -	\$ -

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, 2020

	Title II 08/30/18-9/30/19	Title II Part A FFY 2019	Title III, English Language Acquisition	Title III 8/31/18-9/30/20	Title III 7/1/19-9/30/21	Title III 2016-2018	Indiana Youth Survey Wis
Cash and investments - beginning	\$ (1,674)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
Receipts:							
Local sources	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-
Federal sources	27,829	47,596	-	3,338	16,782	-	-
Temporary loans	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	27,829	47,596	-	3,338	16,782	-	-
Disbursements:							
Instruction	-	-	-	3,338	17,768	-	-
Support services	26,155	52,246	-	-	-	-	200
Noninstructional services	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-
Total disbursements	26,155	52,246	-	3,338	17,768	-	200
Excess (deficiency) of receipts over disbursements	1,674	(4,650)	-	-	(986)	-	(200)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,674	(4,650)	-	-	(986)	-	(200)
Cash and investments - ending	\$ -	\$ (4,650)	\$ -	\$ -	\$ (986)	\$ -	\$ -

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, 2020

	The Cares Act 3/13/20-9/30/22	Prepaid Food	Commerce Bank	Payroll Withholding	Big Hearts	Covid-19 Donations	Totals
Cash and investments - beginning	\$ -	\$ 5,800	\$ 9,794	\$ (1,841)	\$ 6,978	\$ -	\$ 15,438,670
Receipts:							
Local sources	-	1,593,617	-	-	18,070	3,592	70,759,950
Intermediate sources	-	-	-	-	-	-	1,000
State sources	-	-	-	-	-	-	55,165,557
Federal sources	-	-	-	-	-	-	3,756,823
Temporary loans	-	-	-	-	-	-	12,306,366
Other receipts	-	-	1,503,419	14,837,693	-	-	17,223,169
Total receipts	-	1,593,617	1,503,419	14,837,693	18,070	3,592	159,212,865
Disbursements:							
Instruction	-	-	-	-	-	-	48,309,385
Support services	34,359	-	-	-	-	-	31,183,235
Noninstructional services	43,842	1,533,952	-	-	-	-	4,926,854
Facilities acquisition and construction	-	-	-	-	-	-	6,548,696
Debt services	-	-	-	-	-	-	38,485,523
Nonprogrammed charges	-	-	1,484,942	14,835,604	16,178	2,126	24,539,721
Total disbursements	78,201	1,533,952	1,484,942	14,835,604	16,178	2,126	153,993,414
Excess (deficiency) of receipts over disbursements	(78,201)	59,665	18,477	2,089	1,892	1,466	5,219,451
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	-	14,853,316
Sale of capital assets	-	-	-	-	-	-	1,321,483
Transfers in	-	-	-	-	-	-	4,826,792
Transfers out	-	-	-	-	-	-	(4,826,792)
Total other financing sources (uses)	-	-	-	-	-	-	16,174,799
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(78,201)	59,665	18,477	2,089	1,892	1,466	21,394,250
Cash and investments - ending	\$ (78,201)	\$ 65,465	\$ 28,271	\$ 248	\$ 8,870	\$ 1,466	\$ 36,832,920

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WESTFIELD WASHINGTON SCHOOLS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 2,204,595</u>	<u>\$ 1,860,934</u>

WESTFIELD WASHINGTON SCHOOLS
 SCHEDULE OF LEASES AND DEBT
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Brauvn Net Lease LLC	Sodexo building lease	\$ 142,949	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
Wells Fargo	Copier Lease (603-0191963-000)	101,976	7/28/2018	6/28/2023
Wells Fargo	Copier lease (603-0201157-000)	2,089	2/1/2019	2/1/2024
Westfield Elementary School Building Corporation	2014 FMB-Renovations and improvements throughout the school corporation	1,600,000	7/10/2014	1/10/2022
Westfield High School 1995 Building Corporation	2017-Refund 2007, 2012, and 2013	2,555,000	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	2016 FMRB-Refund 2006 bonds	2,397,500	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	620,000	7/15/2013	1/15/2025
Westfield Washington Multi-School Building Corporation	2012 FMRB-Refund 2004A bonds	2,709,000	1/15/2013	1/15/2025
Westfield Washington Multi-School Building Corporation	2018A FMB-Renovations and improvements to elementary intermediate and middle schools	2,875,000	7/15/2019	1/15/2038
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	2018B-Renovation and construction of additions to the high school and renovations to elementaries	3,665,000	7/15/2019	7/15/2038
Westfield Washington Multi-School Building Corporation	2019-Refund 2009 bonds	690,000	7/15/2019	1/15/2029
Westfield Washington Multi-School Building Corporation	2015 FMB-Finance various renovations throughout the school district	245,000	7/15/2015	1/15/2026
Westfield Washington Multi-School Building Corporation	2015A FMRB-Refund 2007 bonds	2,330,000	1/15/2016	1/15/2029
Westfield Washington Multi-School Building Corporation	2016A FMRB-Renovations and additions to OTES	<u>310,000</u>	7/15/2017	1/15/2035
Total governmental activities		<u>26,972,489</u>		
Total of annual lease payments		<u>\$ 26,972,489</u>		
Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	
Governmental activities:				
General obligation bonds	2018 GO-Renovations and improvements throughout the district	\$ 3,000,000	\$ 240,000	
General obligation bonds	2019 GO-Renovations and improvements throughout the district	14,615,000	1,401,960	
Tax anticipation warrants	Temporary loans in 0160, 0200, and 0300 (2020)	<u>10,256,759</u>	<u>10,357,587</u>	
Total governmental activities		<u>27,871,759</u>	<u>11,999,547</u>	
Totals		<u>\$ 27,871,759</u>	<u>\$ 11,999,547</u>	

WESTFIELD WASHINGTON SCHOOLS
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2020

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,930,341
Infrastructure	10
Buildings	327,774,896
Improvements other than buildings	3,411,769
Machinery, equipment, and vehicles	20,572,305
Construction in progress	90,000,000
Books and other	<u>10</u>
Total governmental activities	<u>443,689,331</u>
Total capital assets	<u>\$ 443,689,331</u>

OTHER REPORTS

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