

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WARSAW COMMUNITY SCHOOLS

KOSCIUSKO COUNTY, INDIANA

July 1, 2020 to June 30, 2022



FILED

03/28/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	9-11
Notes to Financial Statement	12-18
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	20-43
Other Information:	
Schedule of Payables and Receivables	47
Schedule of Leases and Debt	48
Schedule of Capital Assets.....	49
Other Reports.....	50

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Danielle Raber	07-01-20 to 06-30-23
Superintendent of Schools	Dr. David A. Hoffert	07-01-20 to 06-30-23
President of the School Board	Heather Reichenbach	07-01-20 to 06-30-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE WARSAW COMMUNITY SCHOOLS, KOSCIUSKO COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the Warsaw Community Schools (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the School Corporation as of June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the School Corporation, as of June 30, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2023, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 14, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

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

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

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

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WARSAW COMMUNITY SCHOOLS
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Education	\$ 5,702,297	\$ 48,176,188	\$ 40,826,470	\$ (7,019,477)	\$ 6,032,538	\$ 50,579,840	\$ 41,117,356	\$ (7,396,096)	\$ 8,098,926
Debt Service	4,613,544	10,768,592	9,756,700	(10,113)	5,615,323	10,639,647	10,540,508	(4,792)	5,709,670
Pension Bond	10,282	-	-	(10,282)	-	-	-	-	-
Referendum Fund - Exempt Capital	554,407	3,023,337	2,878,500	-	699,244	2,916,849	2,881,500	-	734,593
Operations	5,908,603	13,498,906	17,442,353	6,840,830	8,805,986	13,280,694	18,598,813	6,850,000	10,337,867
Rainy Day	3,349,225	101	33,505	-	3,315,821	-	10,163	300,000	3,605,658
School Construction	206,706	14	16,548	-	190,172	6	25,463	-	164,715
2018 Go Bonds	414,957	369,301	175,839	-	608,419	-	608,419	-	-
2019 Go Bonds	5,780,222	-	3,674,342	-	2,105,880	-	616,431	-	1,489,449
2020 Go Bonds	-	-	248,719	3,000,000	2,751,281	78,830	2,830,111	-	-
WCHS Renovations 2022	-	-	-	-	-	64,550	80,039	3,500,000	3,484,511
Food Service	1,481,766	4,091,197	3,512,273	10,000	2,070,690	3,673,950	3,413,599	5,000	2,336,041
Textbook Rental	8,939	843,414	1,174,446	144,684	(177,409)	908,467	829,502	104,792	6,348
Insurance	6,102,131	9,031,738	6,675,064	-	8,458,805	9,123,653	7,409,756	-	10,172,702
Joint Service Coop	189,272	-	5,047	(2,846)	181,379	-	8,019	(3,463)	169,897
WCS Joint Service Fund	-	-	2,846	2,846	-	-	3,463	3,463	-
Child Care Program	(578)	193,483	189,664	-	3,241	217,189	210,626	-	9,804
In/Out	78,011	438,109	257,673	(100,000)	158,447	309,430	273,723	(100,000)	94,154
Driver's Ed	41,116	59,978	59,093	-	42,001	67,782	38,142	-	71,641
Food2School	34,288	49,400	4,247	(10,000)	69,441	2,307	66,748	(5,000)	-
Ipad Protection	(6,838)	30,541	31,463	-	(7,760)	114,375	46,047	-	60,568
KCCF Lilly Planning Grant	33,422	-	-	-	33,422	-	-	-	33,422
Washington Stem Grants	12,341	7,172	4,059	-	15,454	2,078	2,696	-	14,836
Dekko Stem Grant	7,806	-	333	-	7,473	-	109	-	7,364
K Countdown United Way Grant	-	-	6,743	-	(6,743)	18,740	18,355	-	(6,358)
Orthoworx Stem Grant	5,014	2,500	2,232	-	5,282	-	751	-	4,531
KCF Stem Grant	48,275	-	-	-	48,275	-	1,685	-	46,590
Zimmer Biomet Grant	144,694	100	29,378	-	115,416	2,500	23,068	-	94,848
TCU Donation	60,409	40,455	51,077	-	49,787	30,000	50,443	-	29,344
New Teacher Grants	13,641	-	7,626	-	6,015	-	3,770	-	2,245
Vocational	68,018	25,700	3,332	-	90,386	1,724	4,582	-	87,528
Spec Ed In/Out	31,535	4,591	468	-	35,658	5,586	655	-	40,589
e3 Tech Conference	1,357	-	-	-	1,357	-	-	-	1,357
JDAI	-	3,701	3,701	-	-	-	-	-	-
ZB Foundation-WCS Stem 2020-2021	-	150,000	59,534	-	90,466	-	90,466	-	-
AWS Foundation	-	21,300	12,843	-	8,457	-	8,457	-	-
K21 Health Donation	-	-	-	-	-	10,000	489	-	9,511
Jefferson Stem Grants	-	-	-	-	-	6,254	2,144	-	4,110
ZB Foundation-WCS Stem 2021-2022	-	-	-	-	-	150,000	97,805	-	52,195
ABE Reimbursable	233,427	-	-	-	233,427	-	-	-	233,427
Alternative Education	89,946	32,260	298,637	269,877	93,446	39,776	264,672	251,480	120,030
Extra Curricular	1,003	62,659	69,175	-	(5,513)	110,720	104,096	-	1,111
Dual Immersion Pilot Program	-	20,000	20,000	-	-	-	-	-	-
Dual Immersion Pilot Program 2021-2022	-	-	-	-	-	9,155	15,802	-	(6,647)
Formative Assessment Grant	40,917	93,765	98,102	-	36,580	89,056	68,630	-	57,006
Secured School Safety Grant	-	188,248	100,000	-	88,248	79,922	100,000	-	68,170
Stem Acceleration Grant 2020-21	-	38,768	38,768	-	-	20,404	36,070	-	(15,666)

WARSAW COMMUNITY SCHOOLS
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 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Early Intervention Grant 2019-20	26,677	-	26,677	-	-	-	-	-	-
Early Intervention Grant 2020-21	-	20,425	10,381	-	10,044	-	10,044	-	-
Early Intervention Grant 2021-22	-	-	-	-	-	22,617	17,923	-	4,694
Lilly Endowment Grant	326,586	-	176,904	-	149,682	-	149,682	-	-
NESP Grant 2019-20	123,250	-	123,250	-	-	-	-	-	-
NESP Grant 2020-2021	-	227,388	83,928	-	143,460	-	143,460	-	-
NESP Grant 2021-2022	-	-	-	-	-	262,464	191,588	-	70,876
CTE Performance Grant	39,637	-	-	-	39,637	-	-	-	39,637
School Performance Award	-	253,230	253,230	-	-	251,967	251,967	-	-
High Ability Grant	44,742	47,772	47,216	-	45,298	59,284	49,241	-	55,341
Connectivity	6,756	-	6,756	-	-	-	-	-	-
Career Ladders Planning Grant	100,000	-	-	-	100,000	-	12,937	-	87,063
Teacher Residency Grant	-	-	-	-	-	30,000	30,000	-	-
Title I 2019-20	(81,792)	133,627	51,835	-	-	-	-	-	-
Title I 2020-2021	-	538,983	576,776	-	(37,793)	294,255	256,462	-	-
Title I 2021-2022	-	-	-	-	-	647,543	792,106	-	(144,563)
Title I School Improvement 19-20	(86,666)	113,069	26,403	-	-	-	-	-	-
IDEA Part B 2018-20	2,698	15,694	18,392	-	-	-	-	-	-
IDEA Part B 2019-2021	(216,567)	377,730	167,547	-	(6,384)	22,797	16,413	-	-
IDEA Part B 2020-2022	-	913,515	1,356,673	-	(443,158)	600,616	184,205	-	(26,747)
IDEA Part B 2021-2023	-	-	-	-	-	1,062,315	1,434,048	-	(371,733)
IDEA Preschool 2018-20	-	8,527	8,527	-	-	-	-	-	-
IDEA Preschool 2019-2021	(1,374)	8,754	7,843	-	(463)	12,636	12,173	-	-
IDEA Preschool 2020-2022	-	26,029	33,908	-	(7,879)	18,221	10,837	-	(495)
IDEA Preschool 2021-2023	-	-	-	-	-	31,951	38,712	-	(6,761)
Adult Ed 2019-20	(9,936)	32,212	22,276	-	-	-	-	-	-
Adult Ed 2020-2021	-	80,512	108,701	-	(28,189)	55,556	27,367	-	-
Adult Ed 2021-2022	-	-	-	-	-	94,459	131,830	-	(37,371)
Title IV Part A 2018-2020	-	14,973	14,973	-	-	-	-	-	-
Title IV Part A 2019-2021	-	16,959	36,246	-	(19,287)	40,663	21,376	-	-
Title IV Part A 2020-2022	-	829	2,025	-	(1,196)	36,660	41,576	-	(6,112)
Title IV Part A 2021-2023	-	-	-	-	-	14,679	17,222	-	(2,543)
Carl Perkins 2019-20	(22,501)	81,667	59,166	-	-	-	-	-	-
Carl Perkins 2020-2021	-	67,400	85,989	-	(18,589)	72,125	53,536	-	-
Carl Perkins 2021-2022	-	-	-	-	-	73,799	112,464	-	(38,665)
Perkins CTE Covid-19 Assistance	-	4,308	15,238	-	(10,930)	19,980	9,050	-	-
Perkins Summer Bridge 2019-2020	-	5,546	5,546	-	-	-	-	-	-
Perkins Assessment 2019-20	(473)	2,083	1,610	-	-	-	-	-	-
Perkins Assessment Grant 2020-21	-	-	2,700	-	(2,700)	4,700	2,000	-	-
CLNA Perkins Grant 2021-2022	-	-	-	-	-	360	2,669	-	(2,309)
Perkins Assessment Grant 2021-22	-	-	-	-	-	981	2,937	-	(1,956)
Medicaid Reimbursement	605,945	212,321	174,048	-	644,218	192,581	195,597	-	641,202
Title II Part A 2018-2020	(32,775)	19,466	(13,309)	-	-	-	-	-	-
Title II 2019-2021	-	91,604	130,797	-	(39,193)	84,104	39,527	(5,384)	-
Title II 2020-2022	-	-	-	-	-	89,063	120,757	-	(31,694)
Summer MSP Grant	400	-	-	(400)	-	-	-	-	-
Title II PBL Stipend	-	-	-	-	-	1,000	1,000	-	-
Title III 2018-20	-	64	64	-	-	-	-	-	-

WARSAW COMMUNITY SCHOOLS
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 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2021 and 2022

Fund	Cash and Investments 07-01-20	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-21	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-22
Title III 2019-21	-	40,724	50,602	-	(9,878)	14,718	4,840	-	-
Title III 2020-22	-	-	-	-	-	25,386	28,159	-	(2,773)
ARP HCY	-	-	-	-	-	-	11,520	-	(11,520)
ARP IDEA 611	-	-	-	-	-	11,375	22,185	-	(10,810)
Esser III	-	-	-	-	-	353,825	443,005	-	(89,180)
Esser II	-	-	1,134,552	-	(1,134,552)	1,214,226	407,527	-	(327,853)
Governor's Emergency Ed Relief	-	30,104	42,942	-	(12,838)	12,838	-	-	-
Education Stabilization Relief	(92,502)	412,285	340,054	-	(20,271)	294,640	274,369	-	-
Cares HSE Test Fees Remittance	-	1,775	1,775	-	-	-	-	-	-
FEMA-2020 Pandemic	-	338	112,712	-	(112,374)	77,331	(35,043)	-	-
Cops-School Violence Prevention	-	-	396,836	-	(396,836)	499,424	102,588	-	-
Prepaid Lunch	189,449	102,414	179,129	-	112,734	91,493	48,823	-	155,404
Federal Tax	-	3,001,494	3,001,494	-	-	3,030,312	3,030,312	-	-
FICA-Teaching	-	3,832,967	3,832,967	-	-	3,911,330	3,911,330	-	-
FICA-Non-Teaching	-	1,945,012	1,945,012	-	-	1,870,802	1,870,802	-	-
State Tax	103,799	1,180,152	1,177,135	-	106,816	1,186,526	1,179,191	-	114,151
County Tax	36,086	406,318	405,584	-	36,820	409,997	407,213	-	39,604
TRF	-	2,170,625	2,170,604	-	21	2,062,697	2,062,666	-	52
INPRS Undecided	-	4,313	4,313	-	-	5,224	5,224	-	-
PERF	(159)	972,973	972,814	-	-	931,511	931,511	-	-
Group Insurance	-	8,938,001	8,938,001	-	-	8,767,082	8,767,082	-	-
Annuities	3,072	839,597	842,669	-	-	445,578	445,578	-	-
Garnishments	332	34,238	34,570	-	-	35,557	35,557	-	-
Child Support Deductions	-	25,758	26,000	-	(242)	26,156	26,156	-	(242)
Garnishment And Child Support Fees	-	385	385	-	-	55	55	-	-
United Way	(5)	11,054	11,054	-	(5)	9,225	9,225	-	(5)
Union Dues	-	30,535	30,535	-	-	29,750	29,750	-	-
Health Savings Account	(63)	964,779	964,735	-	(19)	952,091	952,119	-	(47)
American Fidelity	25,934	59,227	56,544	-	28,617	47,463	50,833	-	25,247
Aflac	(27,237)	3,584	4,164	-	(27,817)	2,488	2,488	-	(27,817)
Voya Life	(1,934)	39,795	42,405	-	(4,544)	50,155	53,659	-	(8,048)
Allstate	4,544	179,802	170,389	-	13,957	154,837	156,361	-	12,433
Ameriflex	229	51,619	51,989	-	(141)	71,291	66,273	-	4,877
Vision	(12,215)	69,367	66,811	-	(9,659)	68,250	69,894	-	(11,303)
Additional Life (Texas Life)	10,352	25,136	25,861	-	9,627	21,149	20,814	-	9,962
TBR	-	21,470	21,470	-	-	22,784	22,784	-	-
Miscellaneous	-	38,179	38,179	-	-	37,588	37,588	-	-
Child Care Deductions	-	186,817	186,817	-	-	209,949	209,949	-	-
Payroll Liability	-	28,363,795	28,363,795	-	-	28,366,371	28,366,371	-	-
Totals	\$ 36,324,444	\$ 148,564,837	\$ 147,038,014	\$ 3,115,119	\$ 40,966,386	\$ 151,972,334	\$ 148,912,637	\$ 3,500,000	\$ 47,526,083

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

WARSAW COMMUNITY 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.

WARSAW COMMUNITY 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.

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.

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

WARSAW COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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.

WARSAW COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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:

WARSAW COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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 Descriptions

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

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

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

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

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

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

Financial Report

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

WARSAW COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Contributions

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

Note 7. Negative Receipts and Disbursements

The financial statement contains some receipts and/or disbursements which appear as negative entries. This is a result of reversing entries used to correct the amounts in the FEMA grant fund.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. Negative balances in non-grant funds are due to timing of collections of fees. Negative balances in grant funds are primarily due to the time lapse between when expenditures are made by the School Corporation and when reimbursements are received from the granting agency.

WARSAW COMMUNITY SCHOOLS
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporations

The School Corporation has entered into a capital lease with the Warsaw Multi-School Building Corp (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 2020-2021 and 2021-2022 totaled \$10,668,000 and \$10,668,500, respectively.

Note 10. Subsequent Events

On October 26, 2022, the School Corporation closed on general obligation bonds in the amount of \$5,657,000 to pay the costs of renovations and improvements to school facilities.

REQUIRED SUPPLEMENTARY INFORMATION

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Education	Debt Service	Pension Bond	Referendum Fund - Exempt Capital	Operations	Rainy Day	School Construction	2018 Go Bonds	2019 Go Bonds	2020 Go Bonds	WCHS Renovations 2022	Food Service
Cash and investments - beginning	\$ 5,702,297	\$ 4,613,544	\$ 10,282	\$ 554,407	\$ 5,908,603	\$ 3,349,225	\$ 206,706	\$ 414,957	\$ 5,780,222	\$ -	\$ -	\$ 1,481,766
Receipts:												
Local sources	1,136,716	10,768,592	-	3,023,337	13,498,906	-	14	369,301	-	-	-	193,073
Intermediate sources	227	-	-	-	-	-	-	-	-	-	-	-
State sources	47,039,245	-	-	-	-	101	-	-	-	-	-	29,592
Federal sources	-	-	-	-	-	-	-	-	-	-	-	3,868,532
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	48,176,188	10,768,592	-	3,023,337	13,498,906	101	14	369,301	-	-	-	4,091,197
Disbursements:												
Instruction	30,326,152	-	-	-	-	-	-	-	-	-	-	-
Support services	10,015,266	-	-	-	16,032,738	33,505	-	-	-	-	-	-
Noninstructional services	485,052	-	-	-	-	-	-	-	-	-	-	3,165,666
Facilities acquisition and construction	-	-	-	-	1,409,615	-	16,548	175,839	3,674,342	248,719	-	-
Debt services	-	9,756,700	-	2,878,500	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	346,607
Total disbursements	40,826,470	9,756,700	-	2,878,500	17,442,353	33,505	16,548	175,839	3,674,342	248,719	-	3,512,273
Excess (deficiency) of receipts over disbursements	7,349,718	1,011,892	-	144,837	(3,943,447)	(33,404)	(16,534)	193,462	(3,674,342)	(248,719)	-	578,924
Other financing sources (uses):												
Proceeds of long-term debt	-	24,289	-	-	-	-	-	-	-	3,000,000	-	-
Sale of capital assets	-	-	-	-	90,830	-	-	-	-	-	-	-
Transfers in	400	130,101	-	-	6,750,000	-	-	-	-	-	-	10,000
Transfers out	(7,019,877)	(164,503)	(10,282)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(7,019,477)	(10,113)	(10,282)	-	6,840,830	-	-	-	-	3,000,000	-	10,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	330,241	1,001,779	(10,282)	144,837	2,897,383	(33,404)	(16,534)	193,462	(3,674,342)	2,751,281	-	588,924
Cash and investments - ending	\$ 6,032,538	\$ 5,615,323	\$ -	\$ 699,244	\$ 8,805,986	\$ 3,315,821	\$ 190,172	\$ 608,419	\$ 2,105,880	\$ 2,751,281	\$ -	\$ 2,070,690

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Textbook Rental	Insurance	Joint Service Coop	WCS Joint Service Fund	Child Care Program	In/Out	Driver's Ed	Food2School	Ipad Protection	KCCF Lilly Planning Grant	Washington Stem Grants	Dekko Stem Grant
Cash and investments - beginning	\$ 8,939	\$ 6,102,131	\$ 189,272	\$ -	\$ (578)	\$ 78,011	\$ 41,116	\$ 34,288	\$ (6,838)	\$ 33,422	\$ 12,341	\$ 7,806
Receipts:												
Local sources	587,083	9,031,738	-	-	193,483	437,640	59,978	49,400	30,421	-	7,172	-
Intermediate sources	-	-	-	-	-	469	-	-	-	-	-	-
State sources	256,331	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	120	-	-	-
Total receipts	843,414	9,031,738	-	-	193,483	438,109	59,978	49,400	30,541	-	7,172	-
Disbursements:												
Instruction	-	-	-	-	-	135,702	57,258	-	-	-	4,059	333
Support services	1,174,446	-	5,047	2,846	-	20,793	1,835	-	31,463	-	-	-
Noninstructional services	-	-	-	-	189,664	25,000	-	4,247	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	76,178	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	6,675,064	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,174,446	6,675,064	5,047	2,846	189,664	257,673	59,093	4,247	31,463	-	4,059	333
Excess (deficiency) of receipts over disbursements	(331,032)	2,356,674	(5,047)	(2,846)	3,819	180,436	885	45,153	(922)	-	3,113	(333)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	164,503	-	-	2,846	-	-	-	-	-	-	-	-
Transfers out	(19,819)	-	(2,846)	-	-	(100,000)	-	(10,000)	-	-	-	-
Total other financing sources (uses)	144,684	-	(2,846)	2,846	-	(100,000)	-	(10,000)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(186,348)	2,356,674	(7,893)	-	3,819	80,436	885	35,153	(922)	-	3,113	(333)
Cash and investments - ending	\$ (177,409)	\$ 8,458,805	\$ 181,379	\$ -	\$ 3,241	\$ 158,447	\$ 42,001	\$ 69,441	\$ (7,760)	\$ 33,422	\$ 15,454	\$ 7,473

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	K Countdown United Way Grant	Orthoworx Stem Grant	KCF Stem Grant	Zimmer Biomet Grant	TCU Donation	New Teacher Grants	Vocational	Spec Ed In/Out	e3 Tech Conference	JDAI	ZB Foundation- WCS Stem 2020- 2021	AWS Foundation
Cash and investments - beginning	\$ -	\$ 5,014	\$ 48,275	\$ 144,694	\$ 60,409	\$ 13,641	\$ 68,018	\$ 31,535	\$ 1,357	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	2,500	-	100	40,455	-	25,700	4,591	-	3,701	150,000	21,300
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	2,500	-	100	40,455	-	25,700	4,591	-	3,701	150,000	21,300
Disbursements:												
Instruction	6,743	125	-	29,378	-	-	3,332	443	-	3,701	59,534	12,843
Support services	-	2,107	-	-	10,898	6,126	-	25	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	40,179	1,500	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,743	2,232	-	29,378	51,077	7,626	3,332	468	-	3,701	59,534	12,843
Excess (deficiency) of receipts over disbursements	(6,743)	268	-	(29,278)	(10,622)	(7,626)	22,368	4,123	-	-	90,466	8,457
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	(6,743)	268	-	(29,278)	(10,622)	(7,626)	22,368	4,123	-	-	90,466	8,457
Cash and investments - ending	\$ (6,743)	\$ 5,282	\$ 48,275	\$ 115,416	\$ 49,787	\$ 6,015	\$ 90,386	\$ 35,658	\$ 1,357	\$ -	\$ 90,466	\$ 8,457

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	K21 Health Donation	Jefferson Stem Grants	ZB Foundation- WCS Stem 2021- 2022	ABE Reimbursable	Alternative Education	Extra Curricular	Dual Immersion Pilot Program	Dual Immersion Pilot Program 2021-2022	Formative Assessment Grant	Secured School Safety Grant	Stem Acceleration Grant 2020-21	Early Intervention Grant 2019-20
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 233,427	\$ 89,946	\$ 1,003	\$ -	\$ -	\$ 40,917	\$ -	\$ -	\$ 26,677
Receipts:												
Local sources	-	-	-	-	-	62,659	-	-	21,010	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	32,260	-	20,000	-	72,755	188,248	38,768	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	32,260	62,659	20,000	-	93,765	188,248	38,768	-
Disbursements:												
Instruction	-	-	-	-	298,637	69,175	20,000	-	-	-	-	26,677
Support services	-	-	-	-	-	-	-	-	-	100,000	38,768	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	98,102	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	298,637	69,175	20,000	-	98,102	100,000	38,768	26,677
Excess (deficiency) of receipts over disbursements	-	-	-	-	(266,377)	(6,516)	-	-	(4,337)	88,248	-	(26,677)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	269,877	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	269,877	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	3,500	(6,516)	-	-	(4,337)	88,248	-	(26,677)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 233,427	\$ 93,446	\$ (5,513)	\$ -	\$ -	\$ 36,580	\$ 88,248	\$ -	\$ -

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Early Intervention Grant 2020-21	Early Intervention Grant 2021-22	Lilly Endowment Grant	NESP Grant 2019-20	NESP Grant 2020-2021	NESP Grant 2021-2022	CTE Performance Grant	School Performance Award	High Ability Grant	Connectivity	Career Ladders Planning Grant	Teacher Residency Grant
Cash and investments - beginning	\$ -	\$ -	\$ 326,586	\$ 123,250	\$ -	\$ -	\$ 39,637	\$ -	\$ 44,742	\$ 6,756	\$ 100,000	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	20,425	-	-	-	227,388	-	-	253,230	47,772	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	20,425	-	-	-	227,388	-	-	253,230	47,772	-	-	-
Disbursements:												
Instruction	10,381	-	-	76,090	77,345	-	-	253,230	47,216	-	-	-
Support services	-	-	176,904	3,067	5,194	-	-	-	-	-	-	-
Noninstructional services	-	-	-	44,093	1,389	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	6,756	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,381	-	176,904	123,250	83,928	-	-	253,230	47,216	6,756	-	-
Excess (deficiency) of receipts over disbursements	10,044	-	(176,904)	(123,250)	143,460	-	-	-	556	(6,756)	-	-
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	10,044	-	(176,904)	(123,250)	143,460	-	-	-	556	(6,756)	-	-
Cash and investments - ending	\$ 10,044	\$ -	\$ 149,682	\$ -	\$ 143,460	\$ -	\$ 39,637	\$ -	\$ 45,298	\$ -	\$ 100,000	\$ -

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Title I 2019-20	Title I 2020-2021	Title I 2021-2022	Title I School Improvement 19-20	IDEA Part B 2018-20	IDEA Part B 2019-2021	IDEA Part B 2020-2022	IDEA Part B 2021-2023	IDEA Preschool 2018-20	IDEA Preschool 2019-2021	IDEA Preschool 2020-2022	IDEA Preschool 2021-2023
Cash and investments - beginning	\$ (81,792)	\$ -	\$ -	\$ (86,666)	\$ 2,698	\$ (216,567)	\$ -	\$ -	\$ -	\$ (1,374)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	133,627	538,983	-	113,069	15,694	377,730	913,515	-	8,527	8,754	26,029	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	133,627	538,983	-	113,069	15,694	377,730	913,515	-	8,527	8,754	26,029	-
Disbursements:												
Instruction	29,673	455,707	-	17,337	-	51,678	548,521	-	8,527	7,843	33,908	-
Support services	15,057	32,093	-	9,066	18,392	115,869	808,152	-	-	-	-	-
Noninstructional services	7,105	88,976	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	51,835	576,776	-	26,403	18,392	167,547	1,356,673	-	8,527	7,843	33,908	-
Excess (deficiency) of receipts over disbursements	81,792	(37,793)	-	86,666	(2,698)	210,183	(443,158)	-	-	911	(7,879)	-
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	81,792	(37,793)	-	86,666	(2,698)	210,183	(443,158)	-	-	911	(7,879)	-
Cash and investments - ending	\$ -	\$ (37,793)	\$ -	\$ -	\$ -	\$ (6,384)	\$ (443,158)	\$ -	\$ -	\$ (463)	\$ (7,879)	\$ -

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Adult Ed 2019- 20	Adult Ed 2020- 2021	Adult Ed 2021- 2022	Title IV Part A 2018-2020	Title IV Part A 2019-2021	Title IV Part A 2020-2022	Title IV Part A 2021-2023	Carl Perkins 2019-20	Carl Perkins 2020-2021	Carl Perkins 2021-2022	Perkins CTE Covid-19 Assistance	Perkins Summer Bridge 2019- 2020
Cash and investments - beginning	\$ (9,936)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (22,501)	\$ -	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	69,083	-	-	-	-	-	-	-	-	-	-
Federal sources	32,212	11,429	-	14,973	16,959	829	-	81,667	67,400	-	4,308	5,546
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	32,212	80,512	-	14,973	16,959	829	-	81,667	67,400	-	4,308	5,546
Disbursements:												
Instruction	14,989	103,893	-	67	9,649	2,025	-	59,166	85,989	-	15,238	5,546
Support services	7,287	4,808	-	14,906	26,597	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	22,276	108,701	-	14,973	36,246	2,025	-	59,166	85,989	-	15,238	5,546
Excess (deficiency) of receipts over disbursements	9,936	(28,189)	-	-	(19,287)	(1,196)	-	22,501	(18,589)	-	(10,930)	-
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	9,936	(28,189)	-	-	(19,287)	(1,196)	-	22,501	(18,589)	-	(10,930)	-
Cash and investments - ending	\$ -	\$ (28,189)	\$ -	\$ -	\$ (19,287)	\$ (1,196)	\$ -	\$ -	\$ (18,589)	\$ -	\$ (10,930)	\$ -

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Perkins Assessment 2019-20	Perkins Assessment Grant 2020-21	CLNA Perkins Grant 2021-2022	Perkins Assessment Grant 2021-22	Medicaid Reimbursement	Title II Part A 2018-2020	Title II 2019- 2021	Title II 2020- 2022	Summer MSP Grant	Title II PBL Stipend	Title III 2018-20	Title III 2019-21
Cash and investments - beginning	\$ (473)	\$ -	\$ -	\$ -	\$ 605,945	\$ (32,775)	\$ -	\$ -	\$ 400	\$ -	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	108,636	-	-	-	-	-	-	-
Federal sources	2,083	-	-	-	103,685	19,466	91,604	-	-	-	64	40,724
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,083	-	-	-	212,321	19,466	91,604	-	-	-	64	40,724
Disbursements:												
Instruction	1,610	2,700	-	-	52,193	-	-	-	-	-	-	50,502
Support services	-	-	-	-	121,855	(13,309)	130,797	-	-	-	-	100
Noninstructional services	-	-	-	-	-	-	-	-	-	-	64	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,610	2,700	-	-	174,048	(13,309)	130,797	-	-	-	64	50,602
Excess (deficiency) of receipts over disbursements	473	(2,700)	-	-	38,273	32,775	(39,193)	-	-	-	-	(9,878)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(400)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(400)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	473	(2,700)	-	-	38,273	32,775	(39,193)	-	(400)	-	-	(9,878)
Cash and investments - ending	\$ -	\$ (2,700)	\$ -	\$ -	\$ 644,218	\$ -	\$ (39,193)	\$ -	\$ -	\$ -	\$ -	\$ (9,878)

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Title III 2020-22	ARP HCY	ARP IDEA 611	Esser III	Esser II	Governor's Emergency Ed Relief	Education Stabilization Relief	Cares HSE Test Fees Remittance	FEMA-2020 Pandemic	Cops-School Violence Prevention	Prepaid Lunch	Federal Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(92,502)	\$ -	\$ -	\$ -	\$ 189,449	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	338	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	30,104	412,285	1,775	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	102,414	3,001,494
Total receipts	-	-	-	-	-	30,104	412,285	1,775	338	-	102,414	3,001,494
Disbursements:												
Instruction	-	-	-	-	862,692	42,942	279,336	1,775	2,150	-	-	-
Support services	-	-	-	-	271,860	-	53,834	-	86,860	-	-	-
Noninstructional services	-	-	-	-	-	-	2,017	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	4,867	-	23,702	396,836	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	179,129	3,001,494
Total disbursements	-	-	-	-	1,134,552	42,942	340,054	1,775	112,712	396,836	179,129	3,001,494
Excess (deficiency) of receipts over disbursements	-	-	-	-	(1,134,552)	(12,838)	72,231	-	(112,374)	(396,836)	(76,715)	-
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	-	-	-	-	(1,134,552)	(12,838)	72,231	-	(112,374)	(396,836)	(76,715)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (1,134,552)	\$ (12,838)	\$ (20,271)	\$ -	\$ (112,374)	\$ (396,836)	\$ 112,734	\$ -

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	FICA-Teaching	FICA-Non-Teaching	State Tax	County Tax	TRF	INPRS Undecided	PERF	Group Insurance	Annuities
Cash and investments - beginning	\$ -	\$ -	\$ 103,799	\$ 36,086	\$ -	\$ -	\$ (159)	\$ -	\$ 3,072
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	3,832,967	1,945,012	1,180,152	406,318	2,170,625	4,313	972,973	8,938,001	839,597
Total receipts	3,832,967	1,945,012	1,180,152	406,318	2,170,625	4,313	972,973	8,938,001	839,597
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,832,967	1,945,012	1,177,135	405,584	2,170,604	4,313	972,814	8,938,001	842,669
Total disbursements	3,832,967	1,945,012	1,177,135	405,584	2,170,604	4,313	972,814	8,938,001	842,669
Excess (deficiency) of receipts over disbursements	-	-	3,017	734	21	-	159	-	(3,072)
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	-	-	3,017	734	21	-	159	-	(3,072)
Cash and investments - ending	\$ -	\$ -	\$ 106,816	\$ 36,820	\$ 21	\$ -	\$ -	\$ -	\$ -

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Garnishments	Child Support Deductions	Garnishment And Child Support Fees	United Way	Union Dues	Health Savings Account	American Fidelity	Aflac	Voya Life
Cash and investments - beginning	\$ 332	\$ -	\$ -	\$ (5)	\$ -	\$ (63)	\$ 25,934	\$ (27,237)	\$ (1,934)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	34,238	25,758	385	11,054	30,535	964,779	59,227	3,584	39,795
Total receipts	34,238	25,758	385	11,054	30,535	964,779	59,227	3,584	39,795
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	34,570	26,000	385	11,054	30,535	964,735	56,544	4,164	42,405
Total disbursements	34,570	26,000	385	11,054	30,535	964,735	56,544	4,164	42,405
Excess (deficiency) of receipts over disbursements	(332)	(242)	-	-	-	44	2,683	(580)	(2,610)
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	(332)	(242)	-	-	-	44	2,683	(580)	(2,610)
Cash and investments - ending	\$ -	\$ (242)	\$ -	\$ (5)	\$ -	\$ (19)	\$ 28,617	\$ (27,817)	\$ (4,544)

WARSAW COMMUNITY SCHOOLS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2021

	Allstate	Ameriflex	Vision	Additional Life (Texas Life)	TBR	Miscellaneous	Child Care Deductions	Payroll Liability	Totals
Cash and investments - beginning	\$ 4,544	\$ 229	\$ (12,215)	\$ 10,352	\$ -	\$ -	\$ -	\$ -	\$ 36,324,444
Receipts:									
Local sources	-	-	-	-	-	-	-	-	39,719,208
Intermediate sources	-	-	-	-	-	-	-	-	696
State sources	-	-	-	-	-	-	-	-	48,403,834
Federal sources	-	-	-	-	-	-	-	-	6,941,573
Other receipts	179,802	51,619	69,367	25,136	21,470	38,179	186,817	28,363,795	53,499,526
Total receipts	179,802	51,619	69,367	25,136	21,470	38,179	186,817	28,363,795	148,564,837
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	34,264,010
Support services	-	-	-	-	-	-	-	-	29,365,252
Noninstructional services	-	-	-	-	-	-	-	-	4,013,273
Facilities acquisition and construction	-	-	-	-	-	-	-	-	6,173,183
Debt services	-	-	-	-	-	-	-	-	12,635,200
Nonprogrammed charges	170,389	51,989	66,811	25,861	21,470	38,179	186,817	28,363,795	60,587,096
Total disbursements	170,389	51,989	66,811	25,861	21,470	38,179	186,817	28,363,795	147,038,014
Excess (deficiency) of receipts over disbursements	9,413	(370)	2,556	(725)	-	-	-	-	1,526,823
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	3,024,289
Sale of capital assets	-	-	-	-	-	-	-	-	90,830
Transfers in	-	-	-	-	-	-	-	-	7,327,727
Transfers out	-	-	-	-	-	-	-	-	(7,327,727)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	3,115,119
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,413	(370)	2,556	(725)	-	-	-	-	4,641,942
Cash and investments - ending	\$ 13,957	\$ (141)	\$ (9,659)	\$ 9,627	\$ -	\$ -	\$ -	\$ -	\$ 40,966,386

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

	Education	Debt Service	Pension Bond	Referendum Fund - Exempt Capital	Operations	Rainy Day	School Construction	2018 Go Bonds	2019 Go Bonds	2020 Go Bonds	WCHS Renovations 2022	Food Service
Cash and investments - beginning	\$ 6,032,538	\$ 5,615,323	\$ -	\$ 699,244	\$ 8,805,986	\$ 3,315,821	\$ 190,172	\$ 608,419	\$ 2,105,880	\$ 2,751,281	\$ -	\$ 2,070,690
Receipts:												
Local sources	1,174,389	10,639,647	-	2,916,849	13,280,694	-	6	-	-	78,830	64,550	90,306
Intermediate sources	214	-	-	-	-	-	-	-	-	-	-	-
State sources	49,405,237	-	-	-	-	-	-	-	-	-	-	29,183
Federal sources	-	-	-	-	-	-	-	-	-	-	-	3,554,461
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	50,579,840	10,639,647	-	2,916,849	13,280,694	-	6	-	-	78,830	64,550	3,673,950
Disbursements:												
Instruction	31,051,844	-	-	-	-	-	-	-	-	-	-	-
Support services	9,559,161	-	-	-	16,744,316	10,163	-	-	-	-	-	44,434
Noninstructional services	506,351	-	-	-	-	-	-	-	-	-	-	3,059,279
Facilities acquisition and construction	-	-	-	-	1,854,497	-	25,463	608,419	616,431	2,830,111	80,039	-
Debt services	-	10,540,508	-	2,881,500	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	309,886
Total disbursements	41,117,356	10,540,508	-	2,881,500	18,598,813	10,163	25,463	608,419	616,431	2,830,111	80,039	3,413,599
Excess (deficiency) of receipts over disbursements	9,462,484	99,139	-	35,349	(5,318,119)	(10,163)	(25,457)	(608,419)	(616,431)	(2,751,281)	(15,489)	260,351
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	3,500,000	-
Transfers in	5,384	100,000	-	-	7,150,000	300,000	-	-	-	-	-	5,000
Transfers out	(7,401,480)	(104,792)	-	-	(300,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	(7,396,096)	(4,792)	-	-	6,850,000	300,000	-	-	-	-	3,500,000	5,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,066,388	94,347	-	35,349	1,531,881	289,837	(25,457)	(608,419)	(616,431)	(2,751,281)	3,484,511	265,351
Cash and investments - ending	\$ 8,098,926	\$ 5,709,670	\$ -	\$ 734,593	\$ 10,337,867	\$ 3,605,658	\$ 164,715	\$ -	\$ 1,489,449	\$ -	\$ 3,484,511	\$ 2,336,041

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

	Textbook Rental	Insurance	Joint Service Coop	WCS Joint Service Fund	Child Care Program	In/Out	Driver's Ed	Food2School	Ipad Protection	KCCF Lilly Planning Grant	Washington Stem Grants	Dekko Stem Grant
Cash and investments - beginning	\$ (177,409)	\$ 8,458,805	\$ 181,379	\$ -	\$ 3,241	\$ 158,447	\$ 42,001	\$ 69,441	\$ (7,760)	\$ 33,422	\$ 15,454	\$ 7,473
Receipts:												
Local sources	656,843	9,123,653	-	-	217,189	308,942	67,782	2,307	114,375	-	2,078	-
Intermediate sources	-	-	-	-	-	488	-	-	-	-	-	-
State sources	251,624	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	908,467	9,123,653	-	-	217,189	309,430	67,782	2,307	114,375	-	2,078	-
Disbursements:												
Instruction	-	-	-	-	-	187,701	36,742	-	-	-	2,696	109
Support services	829,502	-	8,019	3,463	-	9,774	1,400	-	46,047	-	-	-
Noninstructional services	-	-	-	-	210,626	7,175	-	66,748	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	69,073	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	7,409,756	-	-	-	-	-	-	-	-	-	-
Total disbursements	829,502	7,409,756	8,019	3,463	210,626	273,723	38,142	66,748	46,047	-	2,696	109
Excess (deficiency) of receipts over disbursements	78,965	1,713,897	(8,019)	(3,463)	6,563	35,707	29,640	(64,441)	68,328	-	(618)	(109)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	104,792	-	-	3,463	-	-	-	-	-	-	-	-
Transfers out	-	-	(3,463)	-	-	(100,000)	-	(5,000)	-	-	-	-
Total other financing sources (uses)	104,792	-	(3,463)	3,463	-	(100,000)	-	(5,000)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	183,757	1,713,897	(11,482)	-	6,563	(64,293)	29,640	(69,441)	68,328	-	(618)	(109)
Cash and investments - ending	\$ 6,348	\$ 10,172,702	\$ 169,897	\$ -	\$ 9,804	\$ 94,154	\$ 71,641	\$ -	\$ 60,568	\$ 33,422	\$ 14,836	\$ 7,364

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

	K Countdown United Way Grant	Orthoworx Stem Grant	KCF Stem Grant	Zimmer Biomet Grant	TCU Donation	New Teacher Grants	Vocational	Spec Ed In/Out	e3 Tech Conference	JDAI	ZB Foundation- WCS Stem 2020- 2021	AWS Foundation
Cash and investments - beginning	\$ (6,743)	\$ 5,282	\$ 48,275	\$ 115,416	\$ 49,787	\$ 6,015	\$ 90,386	\$ 35,658	\$ 1,357	\$ -	\$ 90,466	\$ 8,457
Receipts:												
Local sources	18,740	-	-	2,500	30,000	-	1,724	5,586	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	18,740	-	-	2,500	30,000	-	1,724	5,586	-	-	-	-
Disbursements:												
Instruction	18,355	751	1,685	23,068	-	-	4,582	655	-	-	90,466	8,457
Support services	-	-	-	-	18,633	3,770	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	31,810	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,355	751	1,685	23,068	50,443	3,770	4,582	655	-	-	90,466	8,457
Excess (deficiency) of receipts over disbursements	385	(751)	(1,685)	(20,568)	(20,443)	(3,770)	(2,858)	4,931	-	-	(90,466)	(8,457)
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	385	(751)	(1,685)	(20,568)	(20,443)	(3,770)	(2,858)	4,931	-	-	(90,466)	(8,457)
Cash and investments - ending	\$ (6,358)	\$ 4,531	\$ 46,590	\$ 94,848	\$ 29,344	\$ 2,245	\$ 87,528	\$ 40,589	\$ 1,357	\$ -	\$ -	\$ -

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

	K21 Health Donation	Jefferson Stem Grants	ZB Foundation- WCS Stem 2021- 2022	ABE Reimbursable	Alternative Education	Extra Curricular	Dual Immersion Pilot Program	Dual Immersion Pilot Program 2021-2022	Formative Assessment Grant	Secured School Safety Grant	Stem Acceleration Grant 2020-21	Early Intervention Grant 2019-20
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 233,427	\$ 93,446	\$ (5,513)	\$ -	\$ -	\$ 36,580	\$ 88,248	\$ -	\$ -
Receipts:												
Local sources	10,000	6,254	150,000	-	-	110,720	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	39,776	-	-	9,155	89,056	79,922	20,404	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	10,000	6,254	150,000	-	39,776	110,720	-	9,155	89,056	79,922	20,404	-
Disbursements:												
Instruction	-	2,144	97,805	-	264,672	104,096	-	15,802	-	-	-	-
Support services	489	-	-	-	-	-	-	-	-	100,000	36,070	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	68,630	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	489	2,144	97,805	-	264,672	104,096	-	15,802	68,630	100,000	36,070	-
Excess (deficiency) of receipts over disbursements	9,511	4,110	52,195	-	(224,896)	6,624	-	(6,647)	20,426	(20,078)	(15,666)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	251,480	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	251,480	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,511	4,110	52,195	-	26,584	6,624	-	(6,647)	20,426	(20,078)	(15,666)	-
Cash and investments - ending	\$ 9,511	\$ 4,110	\$ 52,195	\$ 233,427	\$ 120,030	\$ 1,111	\$ -	\$ (6,647)	\$ 57,006	\$ 68,170	\$ (15,666)	\$ -

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

	Early Intervention Grant 2020-21	Early Intervention Grant 2021-22	Lilly Endowment Grant	NESP Grant 2019-20	NESP Grant 2020-2021	NESP Grant 2021-2022	CTE Performance Grant	School Performance Award	High Ability Grant	Connectivity	Career Ladders Planning Grant	Teacher Residency Grant
Cash and investments - beginning	\$ 10,044	\$ -	\$ 149,682	\$ -	\$ 143,460	\$ -	\$ 39,637	\$ -	\$ 45,298	\$ -	\$ 100,000	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	22,617	-	-	-	262,464	-	251,967	59,284	-	-	30,000
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	22,617	-	-	-	262,464	-	251,967	59,284	-	-	30,000
Disbursements:												
Instruction	10,044	17,923	-	-	56,321	114,072	-	251,967	49,241	-	-	30,000
Support services	-	-	149,682	-	86,622	76,853	-	-	-	-	12,937	-
Noninstructional services	-	-	-	-	517	663	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,044	17,923	149,682	-	143,460	191,588	-	251,967	49,241	-	12,937	30,000
Excess (deficiency) of receipts over disbursements	(10,044)	4,694	(149,682)	-	(143,460)	70,876	-	-	10,043	-	(12,937)	-
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	(10,044)	4,694	(149,682)	-	(143,460)	70,876	-	-	10,043	-	(12,937)	-
Cash and investments - ending	\$ -	\$ 4,694	\$ -	\$ -	\$ -	\$ 70,876	\$ 39,637	\$ -	\$ 55,341	\$ -	\$ 87,063	\$ -

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

	Title I 2019-20	Title I 2020-2021	Title I 2021-2022	Title I School Improvement 19-20	IDEA Part B 2018-20	IDEA Part B 2019-2021	IDEA Part B 2020-2022	IDEA Part B 2021-2023	IDEA Preschool 2018-20	IDEA Preschool 2019-2021	IDEA Preschool 2020-2022	IDEA Preschool 2021-2023
Cash and investments - beginning	\$ -	\$ (37,793)	\$ -	\$ -	\$ -	\$ (6,384)	\$ (443,158)	\$ -	\$ -	\$ (463)	\$ (7,879)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	294,255	647,543	-	-	22,797	600,616	1,062,315	-	12,636	18,221	31,951
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	294,255	647,543	-	-	22,797	600,616	1,062,315	-	12,636	18,221	31,951
Disbursements:												
Instruction	-	133,121	681,740	-	-	(1)	72,102	444,716	-	12,173	10,837	38,712
Support services	-	108,363	38,891	-	-	16,414	112,103	989,332	-	-	-	-
Noninstructional services	-	14,978	71,475	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	256,462	792,106	-	-	16,413	184,205	1,434,048	-	12,173	10,837	38,712
Excess (deficiency) of receipts over disbursements	-	37,793	(144,563)	-	-	6,384	416,411	(371,733)	-	463	7,384	(6,761)
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	-	37,793	(144,563)	-	-	6,384	416,411	(371,733)	-	463	7,384	(6,761)
Cash and investments - ending	\$ -	\$ -	\$ (144,563)	\$ -	\$ -	\$ -	\$ (26,747)	\$ (371,733)	\$ -	\$ -	\$ (495)	\$ (6,761)

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

	Adult Ed 2019- 20	Adult Ed 2020- 2021	Adult Ed 2021- 2022	Title IV Part A 2018-2020	Title IV Part A 2019-2021	Title IV Part A 2020-2022	Title IV Part A 2021-2023	Carl Perkins 2019-20	Carl Perkins 2020-2021	Carl Perkins 2021-2022	Perkins CTE Covid-19 Assistance	Perkins Summer Bridge 2019- 2020
Cash and investments - beginning	\$ -	\$ (28,189)	\$ -	\$ -	\$ (19,287)	\$ (1,196)	\$ -	\$ -	\$ (18,589)	\$ -	\$ (10,930)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	24,917	64,234	-	-	-	-	-	-	-	-	-
Federal sources	-	30,639	30,225	-	40,663	36,660	14,679	-	72,125	73,799	19,980	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	55,556	94,459	-	40,663	36,660	14,679	-	72,125	73,799	19,980	-
Disbursements:												
Instruction	-	24,419	131,830	-	10,853	9,202	1,981	-	53,536	112,464	9,050	-
Support services	-	2,948	-	-	10,523	32,374	15,241	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	27,367	131,830	-	21,376	41,576	17,222	-	53,536	112,464	9,050	-
Excess (deficiency) of receipts over disbursements	-	28,189	(37,371)	-	19,287	(4,916)	(2,543)	-	18,589	(38,665)	10,930	-
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	-	28,189	(37,371)	-	19,287	(4,916)	(2,543)	-	18,589	(38,665)	10,930	-
Cash and investments - ending	\$ -	\$ -	\$ (37,371)	\$ -	\$ -	\$ (6,112)	\$ (2,543)	\$ -	\$ -	\$ (38,665)	\$ -	\$ -

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

	Perkins Assessment 2019-20	Perkins Assessment Grant 2020-21	CLNA Perkins Grant 2021-2022	Perkins Assessment Grant 2021-22	Medicaid Reimbursement	Title II Part A 2018-2020	Title II 2019- 2021	Title II 2020- 2022	Summer MSP Grant	Title II PBL Stipend	Title III 2018-20	Title III 2019-21
Cash and investments - beginning	\$ -	\$ (2,700)	\$ -	\$ -	\$ 644,218	\$ -	\$ (39,193)	\$ -	\$ -	\$ -	\$ -	\$ (9,878)
Receipts:												
Local sources	-	-	-	-	360	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	80,549	-	-	-	-	-	-	-
Federal sources	-	4,700	360	981	111,672	-	84,104	89,063	-	1,000	-	14,718
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	4,700	360	981	192,581	-	84,104	89,063	-	1,000	-	14,718
Disbursements:												
Instruction	-	2,000	2,669	2,937	42,889	-	-	-	-	1,000	-	(1)
Support services	-	-	-	-	152,708	-	39,527	120,757	-	-	-	4,841
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,000	2,669	2,937	195,597	-	39,527	120,757	-	1,000	-	4,840
Excess (deficiency) of receipts over disbursements	-	2,700	(2,309)	(1,956)	(3,016)	-	44,577	(31,694)	-	-	-	9,878
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(5,384)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(5,384)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	2,700	(2,309)	(1,956)	(3,016)	-	39,193	(31,694)	-	-	-	9,878
Cash and investments - ending	\$ -	\$ -	\$ (2,309)	\$ (1,956)	\$ 641,202	\$ -	\$ -	\$ (31,694)	\$ -	\$ -	\$ -	\$ -

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

	Title III 2020-22	ARP HCY	ARP IDEA 611	Esser III	Esser II	Governor's Emergency Ed Relief	Education Stabilization Relief	Cares HSE Test Fees Remittance	FEMA-2020 Pandemic	Cops-School Violence Prevention	Prepaid Lunch	Federal Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (1,134,552)	\$ (12,838)	\$ (20,271)	\$ -	\$ (112,374)	\$ (396,836)	\$ 112,734	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	(338)	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	25,386	-	11,375	353,825	1,214,226	12,838	294,640	-	77,669	499,424	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	91,493	3,030,312
Total receipts	25,386	-	11,375	353,825	1,214,226	12,838	294,640	-	77,331	499,424	91,493	3,030,312
Disbursements:												
Instruction	28,159	-	-	22,592	111,834	-	88,764	-	(2,151)	-	-	-
Support services	-	11,520	22,185	418,589	231,688	-	90,237	-	(9,190)	-	-	-
Noninstructional services	-	-	-	1,824	51,361	-	17,033	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	12,644	-	78,335	-	(23,702)	102,588	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	48,823	3,030,312
Total disbursements	28,159	11,520	22,185	443,005	407,527	-	274,369	-	(35,043)	102,588	48,823	3,030,312
Excess (deficiency) of receipts over disbursements	(2,773)	(11,520)	(10,810)	(89,180)	806,699	12,838	20,271	-	112,374	396,836	42,670	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,773)	(11,520)	(10,810)	(89,180)	806,699	12,838	20,271	-	112,374	396,836	42,670	-
Cash and investments - ending	\$ (2,773)	\$ (11,520)	\$ (10,810)	\$ (89,180)	\$ (327,853)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,404	\$ -

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

	FICA-Teaching	FICA-Non-Teaching	State Tax	County Tax	TRF	INPRS Undecided	PERF	Group Insurance	Annuities
Cash and investments - beginning	\$ -	\$ -	\$ 106,816	\$ 36,820	\$ 21	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	3,911,330	1,870,802	1,186,526	409,997	2,062,697	5,224	931,511	8,767,082	445,578
Total receipts	3,911,330	1,870,802	1,186,526	409,997	2,062,697	5,224	931,511	8,767,082	445,578
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,911,330	1,870,802	1,179,191	407,213	2,062,666	5,224	931,511	8,767,082	445,578
Total disbursements	3,911,330	1,870,802	1,179,191	407,213	2,062,666	5,224	931,511	8,767,082	445,578
Excess (deficiency) of receipts over disbursements	-	-	7,335	2,784	31	-	-	-	-
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	-	-	7,335	2,784	31	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 114,151	\$ 39,604	\$ 52	\$ -	\$ -	\$ -	\$ -

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

	Garnishments	Child Support Deductions	Garnishment And Child Support Fees	United Way	Union Dues	Health Savings Account	American Fidelity	Aflac	Voya Life
Cash and investments - beginning	\$ -	\$ (242)	\$ -	\$ (5)	\$ -	\$ (19)	\$ 28,617	\$ (27,817)	\$ (4,544)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Other receipts	35,557	26,156	55	9,225	29,750	952,091	47,463	2,488	50,155
Total receipts	35,557	26,156	55	9,225	29,750	952,091	47,463	2,488	50,155
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	35,557	26,156	55	9,225	29,750	952,119	50,833	2,488	53,659
Total disbursements	35,557	26,156	55	9,225	29,750	952,119	50,833	2,488	53,659
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(28)	(3,370)	-	(3,504)
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	-	-	-	-	-	(28)	(3,370)	-	(3,504)
Cash and investments - ending	\$ -	\$ (242)	\$ -	\$ (5)	\$ -	\$ (47)	\$ 25,247	\$ (27,817)	\$ (8,048)

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

	Allstate	Ameriflex	Vision	Additional Life (Texas Life)	TBR	Miscellaneous	Child Care Deductions	Payroll Liability	Totals
Cash and investments - beginning	\$ 13,957	\$ (141)	\$ (9,659)	\$ 9,627	\$ -	\$ -	\$ -	\$ -	\$ 40,966,386
Receipts:									
Local sources	-	-	-	-	-	-	-	-	39,073,986
Intermediate sources	-	-	-	-	-	-	-	-	702
State sources	-	-	-	-	-	-	-	-	50,720,389
Federal sources	-	-	-	-	-	-	-	-	9,359,546
Other receipts	154,837	71,291	68,250	21,149	22,784	37,588	209,949	28,366,371	52,817,711
Total receipts	154,837	71,291	68,250	21,149	22,784	37,588	209,949	28,366,371	151,972,334
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	34,488,625
Support services	-	-	-	-	-	-	-	-	30,150,386
Noninstructional services	-	-	-	-	-	-	-	-	4,008,030
Facilities acquisition and construction	-	-	-	-	-	-	-	-	6,354,338
Debt services	-	-	-	-	-	-	-	-	13,422,008
Nonprogrammed charges	156,361	66,273	69,894	20,814	22,784	37,588	209,949	28,366,371	60,489,250
Total disbursements	156,361	66,273	69,894	20,814	22,784	37,588	209,949	28,366,371	148,912,637
Excess (deficiency) of receipts over disbursements	(1,524)	5,018	(1,644)	335	-	-	-	-	3,059,697
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	3,500,000
Transfers in	-	-	-	-	-	-	-	-	7,920,119
Transfers out	-	-	-	-	-	-	-	-	(7,920,119)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	3,500,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,524)	5,018	(1,644)	335	-	-	-	-	6,559,697
Cash and investments - ending	\$ 12,433	\$ 4,877	\$ (11,303)	\$ 9,962	\$ -	\$ -	\$ -	\$ -	\$ 47,526,083

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OTHER INFORMATION

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WARSAW COMMUNITY SCHOOLS
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,446,931</u>	<u>\$ 22,299</u>

WARSAW COMMUNITY SCHOOLS
 SCHEDULE OF LEASES AND DEBT
 June 30, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Warsaw Multi-School Building Corp	2017 Multi School Improvements	\$ 3,235,500	6/30/2004	6/30/2024
Warsaw Multi-School Building Corp	2015 Referendum	2,239,500	6/30/2016	6/30/2035
Warsaw Multi-School Building Corp	2016 Referendum	643,000	6/30/2017	6/30/2035
Warsaw Multi-School Building Corp	2016 Multi School Improvements	4,213,000	6/30/2008	12/31/2031
Warsaw Multi-School Building Corp	2018 Multi School Improvements	<u>338,000</u>	6/30/2019	12/31/2036
Total of annual lease payments		<u>\$ 10,669,000</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General Obligation Bonds	2009 QSCB	\$ 436,000	\$ 143,000
General Obligation Bonds	GO Bonds 2016	370,000	100,000
General Obligation Bonds	GO Bonds 2018	3,210,000	680,000
General Obligation Bonds	GO Bonds 2019	7,600,000	120,000
General Obligation Bonds	GO Bonds 2020	<u>765,000</u>	<u>765,000</u>
Total governmental activities		<u>12,381,000</u>	<u>1,808,000</u>
Totals		<u>\$ 12,381,000</u>	<u>\$ 1,808,000</u>

WARSAW COMMUNITY SCHOOLS
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2022

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	\$ 1,861,725
Infrastructure	2,460,764
Buildings	233,628,299
Improvements other than buildings	10,139,409
Machinery, equipment, and vehicles	<u>16,909,109</u>
Total governmental activities	<u>264,999,306</u>
Total capital assets	<u>\$ 264,999,306</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/>.