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Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

April 14, 2023

To: The Officials of the Westfield-Washington Schools  
Westfield-Washington Schools  
19500 Tomlinson Rd Suite B  
Westfield, IN 46074

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Westfield-Washington Schools. We have reviewed the audit report opined upon by CliftonLarsonAllen LLP, Independent Public Accountants, for the period July 1, 2020 to June 30, 2022. Per the *Independent Auditor's Report*, the financial statements referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2022, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2020 to June 30, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the finding included in the report on pages 56 and 57. Please see the Schedule of Findings and Questioned Costs for complete details related to the finding. Management's Corrective Action Plan appears on page 61.

In our opinion, CliftonLarsonAllen LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for Westfield-Washington Schools was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA  
Deputy State Examiner

**WESTFIELD-WASHINGTON SCHOOLS**  
**FINANCIAL STATEMENT AND**  
**SUPPLEMENTARY INFORMATION**  
**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**



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**WESTFIELD-WASHINGTON SCHOOLS  
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**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF OFFICIALS (UNAUDITED)**

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Marsha L. Bohannon	07-01-20 to 06-30-22
Superintendent of Schools	Dr. Paul Kaiser	07-01-21 to 06-30-22
	Chris Baldwin	01-01-21 to 06-30-21
	Dr. Sherry Grate	07-01-20 to 01-01-21
President of the School Board	William W. Anderson	01-01-23 to 12-31-23
	Rebecca L. Ogle	01-01-22 to 12-31-22
	James Cox	01-01-21 to 12-31-21
	Amy J. Pictor	01-01-20 to 12-31-20



## INDEPENDENT AUDITORS' REPORT

The Officials of the Westfield-Washington Schools  
Hamilton County, Indiana

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

#### ***Opinions***

We have audited the accompanying financial statement of the Westfield-Washington Schools (the School Corporation), which comprise the statement of receipts, disbursements, other financing sources, and cash and investment balances - regulatory basis as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, other financing sources and uses, and cash and investment balances – regulatory basis of the School Corporation as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***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 of the School Corporation as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022 or changes in net position for the period then ended.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *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.

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

As described 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 required 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 and pervasive.

***Responsibilities of Management 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. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error.

***Auditors' 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 auditors' 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 made by 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.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the School Corporation’s regulatory basis financial statement. The schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for federal awards is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statement. The information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statement or to regulatory basis financial statement themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the regulatory basis financial statement as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the schedule of officials, 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 but does not include the financial statement and our auditors’ report thereon. Our opinions on the 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 financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude 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 29, 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.



**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
March 29, 2023

**WESTFIELD-WASHINGTON SCHOOLS**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS**  
**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Education	\$ 1,008,503	\$ 56,387,292	\$ 52,389,725	\$ (2,422,285)	\$ 2,583,785	\$ 61,570,296	\$ 55,724,355	\$ (4,241,884)	\$ 4,187,842
Operating Referendum	3,973,651	8,604,983	10,120,754	(1,381,164)	1,076,716	9,216,139	9,067,329	-	1,225,526
Debt Service	5,337,528	22,332,259	26,789,698	-	880,089	21,794,626	20,415,504	-	2,259,211
Referendum-Exempt Capital	216,027	7,049,291	6,540,834	-	724,484	7,011,529	6,527,500	-	1,208,513
Operations	5,133,981	16,295,513	17,690,419	(54,121)	3,684,954	21,669,521	22,647,527	(645,930)	2,061,018
Rainy Day	1,487,853	-	-	4,000,000	5,487,853	650,000	-	-	6,137,853
Retirement/Severance	-	515,503	538,117	-	(22,614)	246,588	223,973	-	1
Stadium	377,775	193,250	111,493	-	459,532	178,750	51,303	-	586,979
Wis/Wms Construction	3,443,319	-	370,954	-	3,072,365	-	176,107	-	2,896,258
Whs Construction	-	473,035	474,097	-	(1,062)	61,736	89,431	-	(28,757)
Building Corp Reimbursements	-	165,456	165,456	-	-	-	-	-	-
Ymca Pool	10,007,212	2,145,042	11,151,905	-	1,000,349	155,622	960,573	-	195,398
Construction	-	-	4,066,466	4,066,466	-	-	-	-	-
Vfw Early Learning Center/New Central Of	-	525	799,486	753,000	(45,961)	106,054	73,349	-	(13,256)
2023 Land Purchase	-	-	-	-	-	-	50,000	-	(50,000)
Cres Expansion	-	-	-	-	-	-	10,350	-	(10,350)
School Lunch	96,453	2,362,684	2,831,793	-	(372,656)	4,282,139	4,040,276	-	(130,793)
Curricular Materials Rental	631,741	868,671	1,231,120	205,623	474,915	866,819	1,330,186	289,797	301,345
Self-Insurance	4,960,565	10,874,393	9,888,558	-	5,946,400	11,421,834	10,153,471	-	7,214,763
Levy Excess	40,189	-	-	(40,189)	-	-	-	-	-
Student Support Programs	-	-	-	-	-	2,510,685	1,436,577	(45)	1,074,063
Ssp End 2021	6,989	2,981,268	2,961,385	-	26,872	1,842,843	1,594,178	(275,536)	1
Big Hearts Donations	-	-	-	-	-	12,195	7	-	12,188
Sses Science Lab	100,000	-	23,505	-	76,495	-	18,833	-	57,662
Wat Grant-Fall 2016	947	-	234	-	713	-	711	-	2
Parent University	2,688	9,254	2,803	-	9,139	13,100	14,942	-	7,297
Ciesc Cyber Grant	1,650	-	1,650	-	-	-	-	-	-
Gte Entrepreneurial Endowment	641	-	-	-	641	-	641	-	-
Vex Robotics Mtes	15	-	-	-	15	-	-	-	15
Duke Energy Grant 2019	2,800	-	2,800	-	-	-	-	-	-
Retired Teachers Foundation	6	-	-	-	6	-	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	-	4,308	-	-
Lions Club Mtes	199	-	199	-	-	-	-	-	-
Gte Entrepreneurial Endowment 2020	684	-	-	-	684	-	684	-	-
Abundant Life Donation Wwes	1,026	-	531	-	495	-	475	-	20
Project Lead The Way Pd Grant	-	7,200	7,200	-	-	-	-	-	-
Genesis Church Donation	10,000	-	1,392	-	8,608	-	1,405	-	7,203
Purposity Grant	3,137	-	2,683	-	454	-	-	-	454
Gpd Foundation Grant Wis	-	3,000	3,000	-	-	-	-	-	-
The Shamrock Project Whs	-	1,387	1,387	-	-	-	-	-	-
Duke Energy Robotics Grant	-	4,500	2,934	-	1,566	-	1,565	-	1

See accompanying Notes to Financial statement.

**WESTFIELD-WASHINGTON SCHOOLS**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Woods Family Early Learning Center	-	300,000	-	-	300,000	5,000	-	-	305,000
Healthy For Life Whs	-	2,500	1,175	-	1,325	-	1,000	-	325
Genyouth	-	4,000	-	-	4,000	-	-	-	4,000
Gte Entrepreneurial Endowment 2021	-	704	-	-	704	-	704	-	-
Gpd Foundation 2021 Wis	-	2,000	-	-	2,000	-	2,000	-	-
United Way/Lei Grant-Wws Dev	-	10,000	-	-	10,000	-	10,000	-	-
United Way/Lei Grant-Traveling Teachers	-	11,000	-	-	11,000	-	10,145	-	855
Indiana Youth Institute-Career & College	-	2,500	-	-	2,500	-	2,500	-	-
Meijer Grant	-	9,000	-	-	9,000	-	7,937	-	1,063
United Way/Lei Grant-Ssp	-	4,500	-	-	4,500	-	4,500	-	-
United Way/Lei Grant-EI	-	9,500	3,500	-	6,000	-	6,000	-	-
Real Mechanical-Sses Innovation	-	-	-	-	-	3,200	2,634	-	566
Master Yoo'S Wwes	-	-	-	-	-	100	60	-	40
Kiwanis Of Westfield Speaker Donation	-	-	-	-	-	200	200	-	-
Duke Grant (Wwedf)	-	-	-	-	-	10,000	10,000	-	-
Whole Kids-Mtes	-	-	-	-	-	3,000	-	-	3,000
Prostart Ecolab-Whs	-	-	-	-	-	700	-	-	700
Wwedf Arpa Ecl-Ssp	-	-	-	-	-	10,688	5,648	-	5,040
Gte Entrepreneurial Endowment (2022)	-	-	-	-	-	846	-	-	846
Wwedf-Lions Club (Whs)	-	-	-	-	-	2,000	-	-	2,000
Other Enterprise (Comms)	-	-	-	-	-	450	-	-	450
No Kid Hungry	-	-	-	-	-	10,000	-	-	10,000
Wwedf Teacher Grants 2019-2020	3,521	-	3,520	-	1	-	-	-	1
Wwedf Teacher Grants 2020-2021	-	4,745	4,714	-	31	-	31	-	-
Wwedf Teacher Grants 2021-2022	-	-	-	-	-	11,881	10,470	-	1,411
Coca-Cola Donation 2015	22,504	16,163	17,119	-	21,548	3,559	23,496	-	1,611
Wwedf Salary/Fica	-	18,105	18,105	-	-	46,230	46,230	-	-
Pto Donations	-	6,922	6,922	-	-	17,064	9,951	-	7,113
Technology Protection Plan	51,412	71,013	127,363	-	(4,938)	93,576	115,485	-	(26,847)
Professional Development Training	3,339	2,412	4,412	-	1,339	-	-	-	1,339
Library Books Otes	49	-	-	-	49	-	-	-	49
Library Books Wwes	22	-	-	-	22	-	-	-	22
Library Books Mges	129	-	-	-	129	-	-	-	129
Library Books Sses	336	-	336	-	-	-	-	-	-
Whs Auditorium	-	5,860	1,066	-	4,794	65,454	79,031	-	(8,783)
Amber Freeman Memorial	758	-	25	-	733	-	29	-	704
Scholarship Whs-Megan Anne Beatty	-	-	-	-	-	1,000	1,000	-	-
Formative Assessment	-	73,501	73,501	-	-	112,695	73,752	-	38,943
Special Education Excess Costs	-	83,899	83,900	-	(1)	217,039	215,987	-	1,051
Medicaid Reimbursement	2,784	50,288	-	(45,811)	7,261	47,486	-	(46,256)	8,491
Secured School Safety Grant	(50,440)	50,440	76,423	-	(76,423)	76,423	-	-	-
Early Intervention 2020-2021	-	24,095	21,486	-	2,609	-	1,812	-	797
Early Intervention Grant 2021-2022	-	-	-	-	-	31,592	5,581	-	26,011

See accompanying Notes to Financial statement.

**WESTFIELD-WASHINGTON SCHOOLS**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Non-English Speaking 2019-2020	13,507	-	13,507	-	-	-	-	-	-
Non-English Speaking 2020-2021	-	111,119	98,343	-	12,776	-	12,776	-	-
Non-English Speaking 2021-2022	-	-	-	-	-	125,777	114,134	-	11,643
Cte Performance Additional 2018 Allocati	279	-	275	-	4	-	-	-	4
Teacher Appreciation Grant	-	-	-	-	-	326,038	326,037	-	1
High Ability	24,984	59,710	66,881	-	17,813	70,814	60,219	-	28,408
State Connectivity Grant	19,311	23,728	25,682	-	17,357	12,760	30,117	-	-
Pltw Cybersecurity Grant	(48)	1,048	1,000	-	-	3,927	3,927	-	-
Title I (7/1/19-9/30/21)	(20,601)	40,172	19,571	-	-	-	-	-	-
Title I (7/1/20 - 9/30/21)	-	108,185	120,721	-	(12,536)	33,394	20,857	-	1
Title I Sy 2021-2022	-	-	-	-	-	39,418	70,394	-	(30,976)
Fy 2019 Part B 611	(11,059)	23,981	12,922	-	-	-	-	-	-
Fy 2020 Part B 611	(135,500)	317,849	182,350	-	(1)	-	-	-	(1)
Fy 2020 Ceis Part B 611	(26,676)	48,614	21,938	-	-	-	-	-	-
Fy 2021 Ceis Part B 611	-	191,134	206,405	-	(15,271)	26,720	11,449	-	-
Fy 2021 Part B 611	-	814,134	907,748	-	(93,614)	435,628	357,655	-	(15,641)
Fy 2022 Part B 611	-	-	-	-	-	516,093	899,785	-	(383,692)
Fy 2020 Part B 619	-	16	16	-	-	-	-	-	-
Part B 619 Fy 2021	-	22,492	29,131	-	(6,639)	11,884	5,245	-	-
Part B 619 (7/1/21 - 9/30/22)	-	-	-	-	-	-	28,493	-	(28,493)
Title Iv Part A Fy 2019	(4,500)	4,500	-	-	-	-	11,285	-	(11,285)
Title Iv Innovation Fy19	-	11,414	11,414	-	-	2,315	2,315	-	-
Title Iv Part A Fy 2020	-	-	-	-	-	12,029	12,479	-	(450)
Medicaid Reimbursement-Federal	65,241	129,529	133,524	-	61,246	126,158	86,669	(1,112)	99,623
Indianamac	-	-	-	-	-	12,414	-	-	12,414
Title li Part A (8/19/21-9/30/23)	-	-	-	-	-	-	32,492	-	(32,492)
Title li 8/30/18-9/30/21	-	2,616	2,616	-	-	-	-	-	-
Title li Part A Ffy 2019	(4,650)	30,428	51,319	-	(25,541)	44,011	19,634	-	(1,164)
Title li Part A Ffy 2020	-	12,975	12,975	-	-	42,239	87,267	-	(45,028)
Pbl Training 7/1/19-11/30/20	-	2,000	2,000	-	-	-	-	-	-
Teacher Leaders Bootcamp 20-21	-	5,068	5,068	-	-	-	-	-	-
Title lii (7/1/21 - 9/30/23)	-	-	-	-	-	-	156	-	(156)
Title lii (7/1/19-9/30/21)	(986)	2,215	1,432	-	(203)	12,450	12,246	-	1
Title lii Ffy 20	-	14,330	14,330	-	-	-	-	-	-
Idea Arp 611 (7/1/21 - 9/30/23)	-	-	-	-	-	-	309,769	-	(309,769)
Arp 619 (7/1/21 - 9/30/23)	-	-	-	-	-	-	26,723	-	(26,723)
Esser lii	-	-	-	-	-	-	357,312	-	(357,312)
Esser li	-	-	-	-	-	99,045	254,435	-	(155,390)
Build/Learn/Grow Stabilization	-	-	-	-	-	520,781	161,420	-	359,361
The Cares Act 3/13/20-9/30/22	(78,201)	80,016	1,816	-	(1)	-	93,964	-	(93,965)
Crrsa Fssa 2021-2022	-	800	-	-	800	10,800	-	-	11,600
Project Aware Expansion 2020	-	26,823	26,927	-	(104)	11,580	11,476	-	-

See accompanying Notes to Financial statement.

**WESTFIELD-WASHINGTON SCHOOLS**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Fund	Cash and Investments 07-01-2020	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022
Cdc Youth Survey Whs	-	600	-	-	600	-	-	-	600
Project Aware 2021-2022	-	-	-	-	-	21,874	28,574	-	(6,700)
Community Connections For People With Di	-	-	-	-	-	23,366	35,144	-	(11,778)
Social Security Determination 2022	-	-	-	-	-	14	-	-	14
Cash Change-Cafeteria	-	-	-	-	-	1,275	1,275	-	-
Cash Change-Student Support	-	-	-	-	-	100	100	-	-
Prepaid School Lunch Accounts	75,801	158,785	1,212	(92,997)	140,377	356,065	365,742	(11,560)	119,140
Investments	-	-	-	-	-	26,000,000	26,000,000	-	-
Federal Tax	-	3,788,143	3,788,143	-	-	4,063,020	4,063,020	-	-
Social Security	-	3,607,663	3,607,685	-	(22)	3,939,856	3,939,834	-	-
State Tax	-	1,458,895	1,458,895	-	-	1,596,265	1,463,535	-	132,730
County Tax	-	548,632	548,632	-	-	601,040	550,809	-	50,231
Inprs-Trf	-	13,722	13,795	-	(73)	14,828	14,755	-	-
Inprs-Perf	-	3,599	3,599	-	-	3,757	3,757	-	-
Group Insurance	-	248,296	248,365	-	(69)	264,658	241,697	-	22,892
Annuities	-	1,805,532	1,805,527	-	5	1,984,675	1,984,714	-	(34)
Health Savings Account	-	778,241	778,241	-	-	874,712	874,712	-	-
Child Support Deductions	-	20,735	20,735	-	-	20,043	20,043	-	-
Garnishment	-	18,477	18,477	-	-	41,370	41,370	-	-
Irs Garnishment	-	-	-	-	-	-	-	-	-
Curricular/Student Fees	117	29,449	29,451	-	115	-	-	-	115
Section 125 Deductions	22	2,612,940	2,613,015	-	(53)	2,711,613	2,693,353	-	18,207
Criminal Background Check-Lay Coach	-	-	-	-	-	-	-	-	-
Athletic Fees	-	70	70	-	-	-	-	-	-
Miscellaneous Employee Deductions	-	-	-	-	-	-	-	-	-
United Way	-	-	-	-	-	-	-	-	-
Credit Union Deductions	-	-	-	-	-	-	-	-	-
Ista Dues	-	15,305	15,305	-	-	-	-	-	-
Student Support Programs Clearing	-	353,860	353,860	-	-	510,810	510,810	-	-
Wwedf Donations	-	11,102	11,102	-	-	12,682	12,682	-	-
Capital One	-	-	-	-	-	-	-	-	-
Credit Card	109	116,742	116,924	-	(73)	208,544	213,264	-	(4,793)
Sales Tax	-	608	608	-	-	2,246	2,246	-	-
Commerce Bank	28,271	1,830,077	1,816,743	-	41,605	2,253,269	2,203,277	-	91,597
Taxable Fringe Benefit	-	18,460	18,460	-	-	6,907	6,906	-	1
<b>Totals</b>	<b>\$ 36,832,922</b>	<b>\$ 151,562,482</b>	<b>\$ 167,858,100</b>	<b>\$ 4,988,522</b>	<b>\$ 25,525,826</b>	<b>\$ 192,389,923</b>	<b>\$ 183,954,098</b>	<b>\$ (4,932,526)</b>	<b>\$ 29,029,125</b>

See accompanying Notes to Financial statement.

**WESTFIELD-WASHINGTON SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**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**  
**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

*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.

**WESTFIELD-WASHINGTON SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**F. Other Financing Sources and Uses**

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

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

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

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**WESTFIELD-WASHINGTON SCHOOLS**  
**NOTES TO FINANCIAL STATEMENT**  
**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**Note 3. *Property Taxes***

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

**Note 4. *Deposits and Investments***

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

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

**Note 5. *Risk Management***

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. Settlements have not exceeded coverage in the past three years. 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.

**WESTFIELD-WASHINGTON SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**Note 6. Pension Plan(s)**

*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 5-0.3) 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 statement 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.

**WESTFIELD-WASHINGTON SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

*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 Teacher' 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 statement 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

**WESTFIELD-WASHINGTON SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

*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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. Many are the results of the funds being set up for reimbursable grants and funds used for expenditures for joint services. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2021 and 2022. Other funds reported deficit cash balances due to expenditures exceeding receipts.

**Note 8. Holding Corporations**

The School Corporation has entered into a lease with the Westfield Elementary School Building Corporation (the lessor) for the purpose of renovations to Carey Ridge Elementary School. 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 \$1,600,000 and \$800,000, respectively.

The School Corporation has entered into a lease with the Westfield High School 1995 Building Corporation (the lessor) for the purpose of renovations and construction of the High School, old High School and Washington Woods Elementary School. 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 2020-2021 and 2021-2022 totaled \$9,242,500 and \$5,972,500, respectively.

**WESTFIELD-WASHINGTON SCHOOLS  
NOTES TO FINANCIAL STATEMENT  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

The School Corporation has entered into a lease with the Westfield Washington Multi-School Building Corporation (the lessor) for the purpose of additions to the High School, Intermediate School, Middle School and Carey Ridge Elementary School, construction of Maple Glen, Monon Trail, Oak Trace Elementary Schools and the Early Learning Center and Central Office. 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 2020-2021 and 2021-2022 totaled \$15,633,000 and \$16,338,500, respectively.

***Note 9. 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.

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).

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS**  
**YEAR ENDED JUNE 30, 2022**

	Education	Operating Referendum	Debt Service	Referendum- Exempt Capital	Operations	Rainy Day	Retirement/Sev erance	Stadium	Wis/Wms Construction	Whs Construction
Cash and investments - beginning	\$ 2,583,785	\$ 1,076,716	\$ 880,089	\$ 724,484	\$ 3,684,954	\$ 5,487,853	\$ (22,614)	\$ 459,532	\$ 3,072,365	\$ (1,062)
Receipts:										
Local sources	684,725	9,216,139	21,794,626	7,011,529	17,403,756	-	246,588	178,750	-	61,736
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	60,839,343	-	-	-	108	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	46,228	-	-	-	4,265,657	650,000	-	-	-	-
Total receipts	61,570,296	9,216,139	21,794,626	7,011,529	21,669,521	650,000	246,588	178,750	-	61,736
Disbursements:										
Instruction	42,722,327	4,627,257	-	-	-	-	55,277	-	-	-
Support services	12,081,352	4,440,072	-	-	21,335,002	-	168,696	-	10,999	1,098
Noninstructional services	918,730	-	-	-	614	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	908,206	-	-	51,303	165,108	88,333
Debt services	-	-	20,415,504	6,527,500	403,678	-	-	-	-	-
Nonprogrammed charges	1,946	-	-	-	27	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	55,724,355	9,067,329	20,415,504	6,527,500	22,647,527	-	223,973	51,303	176,107	89,431
Excess (deficiency) of receipts over disbursements	5,845,941	148,810	1,379,122	484,029	(978,006)	650,000	22,615	127,447	(176,107)	(27,695)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	4,070	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(4,241,884)	-	-	-	(650,000)	-	-	-	-	-
Total other financing sources (uses)	(4,241,884)	-	-	-	(645,930)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,604,057	148,810	1,379,122	484,029	(1,623,936)	650,000	22,615	127,447	(176,107)	(27,695)
Cash and investments - ending	\$ 4,187,842	\$ 1,225,526	\$ 2,259,211	\$ 1,208,513	\$ 2,061,018	\$ 6,137,853	\$ 1	\$ 586,979	\$ 2,896,258	\$ (28,757)

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Ymca Pool	Vfw Early Learning Center/New Central Of	2023 Land Purchase	Cres Expansion	School Lunch	Curricular Materials Rental	Self-Insurance	Student Support Programs	Ssp End 2021	Big Hearts Donations
Cash and investments - beginning	\$ 1,000,349	\$ (45,961)	\$ -	\$ -	\$ (372,656)	\$ 474,915	\$ 5,946,400	\$ -	\$ 26,872	\$ -
Receipts:										
Local sources	-	106,054	-	-	364,637	744,283	11,371,181	2,235,149	1,842,798	12,195
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	30,448	122,536	-	-	-	-
Federal sources	-	-	-	-	3,736,223	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	155,622	-	-	-	150,831	-	50,653	275,536	45	-
Total receipts	155,622	106,054	-	-	4,282,139	866,819	11,421,834	2,510,685	1,842,843	12,195
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	1,590,155	-
Support services	-	-	-	-	14,175	1,325,386	95,320	1,139	2,515	-
Noninstructional services	-	-	-	-	4,022,489	-	-	1,435,261	486	7
Facilities acquisition and construction	960,573	73,349	50,000	10,350	3,402	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	210	4,800	10,058,151	177	1,022	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	960,573	73,349	50,000	10,350	4,040,276	1,330,186	10,153,471	1,436,577	1,594,178	7
Excess (deficiency) of receipts over disbursements	(804,951)	32,705	(50,000)	(10,350)	241,863	(463,367)	1,268,363	1,074,108	248,665	12,188
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	289,797	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(45)	(275,536)	-
Total other financing sources (uses)	-	-	-	-	-	289,797	-	(45)	(275,536)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(804,951)	32,705	(50,000)	(10,350)	241,863	(173,570)	1,268,363	1,074,063	(26,871)	12,188
Cash and investments - ending	\$ 195,398	\$ (13,256)	\$ (50,000)	\$ (10,350)	\$ (130,793)	\$ 301,345	\$ 7,214,763	\$ 1,074,063	\$ 1	\$ 12,188

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Sses Science Lab	Wat Grant-Fall 2016	Parent University	Gte Entrepreneurial Endowment	Vex Robotics Mtes	Retired Teachers Foundation	Sensory Wall And Walk Mges	Gte Entrepreneurial Endowment 2020	Abundant Life Donation Wwes	Genesis Church Donation
Cash and investments - beginning	\$ 76,495	\$ 713	\$ 9,139	\$ 641	\$ 15	\$ 6	\$ 4,308	\$ 684	\$ 495	\$ 8,608
Receipts:										
Local sources	-	-	13,100	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	13,100	-	-	-	-	-	-	-
Disbursements:										
Instruction	6,539	711	-	-	-	6	4,308	-	475	-
Support services	-	-	14,942	641	-	-	-	684	-	1,405
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	12,294	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,833	711	14,942	641	-	6	4,308	684	475	1,405
Excess (deficiency) of receipts over disbursements	(18,833)	(711)	(1,842)	(641)	-	(6)	(4,308)	(684)	(475)	(1,405)
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	(18,833)	(711)	(1,842)	(641)	-	(6)	(4,308)	(684)	(475)	(1,405)
Cash and investments - ending	\$ 57,662	\$ 2	\$ 7,297	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 20	\$ 7,203

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Purposity Grant	Duke Energy Robotics Grant	Woods Family Early Learning Center	Healthy For Life Whs	Genyouth	Gte Entrepreneurial Endowment 2021	Gpd Foundation 2021 Wis	United Way/Lei Grant-Wws Dev	United Way/Lei Grant-Traveling Teachers	Indiana Youth Institute-Career & College
Cash and investments - beginning	\$ 454	\$ 1,566	\$ 300,000	\$ 1,325	\$ 4,000	\$ 704	\$ 2,000	\$ 10,000	\$ 11,000	\$ 2,500
Receipts:										
Local sources	-	-	5,000	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	5,000	-	-	-	-	-	-	-
Disbursements:										
Instruction	-	1,565	-	1,000	-	-	2,000	10,000	10,145	2,500
Support services	-	-	-	-	-	704	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,565	-	1,000	-	704	2,000	10,000	10,145	2,500
Excess (deficiency) of receipts over disbursements	-	(1,565)	5,000	(1,000)	-	(704)	(2,000)	(10,000)	(10,145)	(2,500)
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	-	(1,565)	5,000	(1,000)	-	(704)	(2,000)	(10,000)	(10,145)	(2,500)
Cash and investments - ending	\$ 454	\$ 1	\$ 305,000	\$ 325	\$ 4,000	\$ -	\$ -	\$ -	\$ 855	\$ -

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Meijer Grant	United Way/Lei Grant-Ssp	United Way/Lei Grant-Ell	Real Mechanical- Sses Innovation	Master Yoo'S Wwes	Kiwanis Of Westfield Speaker Donation	Duke Grant (Wwedf)	Whole Kids- Mtes	Prostart Ecolab- Whs	Wwedf Arpa Ecl-Ssp
Cash and investments - beginning	\$ 9,000	\$ 4,500	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	3,200	100	200	10,000	3,000	700	10,688
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	3,200	100	200	10,000	3,000	700	10,688
Disbursements:										
Instruction	7,937	4,500	6,000	2,634	60	200	10,000	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	5,648
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	7,937	4,500	6,000	2,634	60	200	10,000	-	-	5,648
Excess (deficiency) of receipts over disbursements	(7,937)	(4,500)	(6,000)	566	40	-	-	3,000	700	5,040
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	(7,937)	(4,500)	(6,000)	566	40	-	-	3,000	700	5,040
Cash and investments - ending	\$ 1,063	\$ -	\$ -	\$ 566	\$ 40	\$ -	\$ -	\$ 3,000	\$ 700	\$ 5,040

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Gte									
	Entrepreneurial	Wwedf-Lions	Other		Wwedf Teacher	Wwedf Teacher	Wwedf Teacher	Coca-Cola	Wwedf	
	Endowment	Club (Whs)	Enterprise	No Kid Hungry	Grants 2019-	Grants 2020-	Grants 2021-	Donation 2015	Salary/Fica	Pto Donations
	(2022)		(Comms)		2020	2021	2022			
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 31	\$ -	\$ 21,548	\$ -	\$ -
Receipts:										
Local sources	846	2,000	450	10,000	-	-	11,881	3,559	46,230	17,064
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>846</u>	<u>2,000</u>	<u>450</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>11,881</u>	<u>3,559</u>	<u>46,230</u>	<u>17,064</u>
Disbursements:										
Instruction	-	-	-	-	-	-	10,470	20,749	-	-
Support services	-	-	-	-	-	-	-	2,747	-	-
Noninstructional services	-	-	-	-	-	-	-	-	46,230	9,951
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	31	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31</u>	<u>10,470</u>	<u>23,496</u>	<u>46,230</u>	<u>9,951</u>
Excess (deficiency) of receipts over disbursements	<u>846</u>	<u>2,000</u>	<u>450</u>	<u>10,000</u>	<u>-</u>	<u>(31)</u>	<u>1,411</u>	<u>(19,937)</u>	<u>-</u>	<u>7,113</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>846</u>	<u>2,000</u>	<u>450</u>	<u>10,000</u>	<u>-</u>	<u>(31)</u>	<u>1,411</u>	<u>(19,937)</u>	<u>-</u>	<u>7,113</u>
Cash and investments - ending	<u>\$ 846</u>	<u>\$ 2,000</u>	<u>\$ 450</u>	<u>\$ 10,000</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1,411</u>	<u>\$ 1,611</u>	<u>\$ -</u>	<u>\$ 7,113</u>

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Technology Protection Plan	Professional Development Training	Library Books Otes	Library Books Wwes	Library Books Mges	Whs Auditorium	Amber Freeman Memorial	Scholarship Whs-Megan Anne Beatty	Formative Assessment	Special Education Excess Costs
Cash and investments - beginning	\$ (4,938)	\$ 1,339	\$ 49	\$ 22	\$ 129	\$ 4,794	\$ 733	\$ -	\$ -	\$ (1)
Receipts:										
Local sources	93,576	-	-	-	-	65,454	-	1,000	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	112,695	217,039
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	93,576	-	-	-	-	65,454	-	1,000	112,695	217,039
Disbursements:										
Instruction	-	-	-	-	-	29,086	29	-	73,752	202,363
Support services	115,485	-	-	-	-	325	-	-	-	13,624
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	49,520	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	100	-	1,000	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	115,485	-	-	-	-	79,031	29	1,000	73,752	215,987
Excess (deficiency) of receipts over disbursements	(21,909)	-	-	-	-	(13,577)	(29)	-	38,943	1,052
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	(21,909)	-	-	-	-	(13,577)	(29)	-	38,943	1,052
Cash and investments - ending	\$ (26,847)	\$ 1,339	\$ 49	\$ 22	\$ 129	\$ (8,783)	\$ 704	\$ -	\$ 38,943	\$ 1,051

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Medicaid Reimbursement	Secured School Safety Grant	Early Intervention 2020-2021	Early Intervention Grant 2021-2022	Non-English Speaking 2020-2021	Non-English Speaking 2021-2022	Cte Performance Additional 2018 Allocati	Teacher Appreciation Grant	High Ability	State Connectivity Grant
Cash and investments - beginning	\$ 7,261	\$ (76,423)	\$ 2,609	\$ -	\$ 12,776	\$ -	\$ 4	\$ -	\$ 17,813	\$ 17,357
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	46,374	76,423	-	31,592	-	125,777	-	326,038	70,814	12,760
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	1,112	-	-	-	-	-	-	-	-	-
Total receipts	47,486	76,423	-	31,592	-	125,777	-	326,038	70,814	12,760
Disbursements:										
Instruction	-	-	1,812	5,581	12,776	114,134	-	299,589	53,799	-
Support services	-	-	-	-	-	-	-	26,448	1,940	30,117
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	4,480	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,812	5,581	12,776	114,134	-	326,037	60,219	30,117
Excess (deficiency) of receipts over disbursements	47,486	76,423	(1,812)	26,011	(12,776)	11,643	-	1	10,595	(17,357)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(46,256)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(46,256)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,230	76,423	(1,812)	26,011	(12,776)	11,643	-	1	10,595	(17,357)
Cash and investments - ending	\$ 8,491	\$ -	\$ 797	\$ 26,011	\$ -	\$ 11,643	\$ 4	\$ 1	\$ 28,408	\$ -

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Pltw Cybersecurity Grant	Title I (7/1/20 - 9/30/21)	Title I Sy 2021- 2022	Fy 2020 Part B 611	Fy 2021 Ceis Part B 611	Fy 2021 Part B 611	Fy 2022 Part B 611	Part B 619 Fy 2021	Part B 619 (7/1/21 - 9/30/22)	Title Iv Part A Fy 2019	Title Iv Innovation Fy19
Cash and investments - beginning	\$ -	\$ (12,536)	\$ -	\$ (1)	\$ (15,271)	\$ (93,614)	\$ -	\$ (6,639)	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	3,927	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	33,394	39,418	-	26,720	435,628	516,093	11,884	-	-	2,315
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>3,927</u>	<u>33,394</u>	<u>39,418</u>	<u>-</u>	<u>26,720</u>	<u>435,628</u>	<u>516,093</u>	<u>11,884</u>	<u>-</u>	<u>-</u>	<u>2,315</u>
Disbursements:											
Instruction	-	14,457	70,394	-	8,083	37,729	282,353	5,245	28,493	-	2,315
Support services	3,927	6,400	-	-	3,366	319,926	617,432	-	-	11,285	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>3,927</u>	<u>20,857</u>	<u>70,394</u>	<u>-</u>	<u>11,449</u>	<u>357,655</u>	<u>899,785</u>	<u>5,245</u>	<u>28,493</u>	<u>11,285</u>	<u>2,315</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>12,537</u>	<u>(30,976)</u>	<u>-</u>	<u>15,271</u>	<u>77,973</u>	<u>(383,692)</u>	<u>6,639</u>	<u>(28,493)</u>	<u>(11,285)</u>	<u>-</u>
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>12,537</u>	<u>(30,976)</u>	<u>-</u>	<u>15,271</u>	<u>77,973</u>	<u>(383,692)</u>	<u>6,639</u>	<u>(28,493)</u>	<u>(11,285)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ (30,976)</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ (15,641)</u>	<u>\$ (383,692)</u>	<u>\$ -</u>	<u>\$ (28,493)</u>	<u>\$ (11,285)</u>	<u>\$ -</u>

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Title Iv Part A Fy 2020	Medicaid Reimbursement- Federal	Indianamac	Title li Part A (8/19/21- 9/30/23)	Title li Part A Ffy 2019	Title li Part A Ffy 2020	Title lii (7/1/21 - 9/30/23)	Title lii (7/1/19- 9/30/21)	Idea Arp 611 (7/1/21 - 9/30/23)	Arp 619 (7/1/21 - 9/30/23)	Esser lii
Cash and investments - beginning	\$ -	\$ 61,246	\$ -	\$ -	\$ (25,541)	\$ -	\$ -	\$ (203)	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	12,029	126,130	12,414	-	44,011	42,239	-	12,450	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	28	-	-	-	-	-	-	-	-	-
Total receipts	<u>12,029</u>	<u>126,158</u>	<u>12,414</u>	<u>-</u>	<u>44,011</u>	<u>42,239</u>	<u>-</u>	<u>12,450</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:											
Instruction	450	38,125	-	-	-	-	-	12,246	309,769	26,723	259,460
Support services	12,029	48,544	-	32,492	19,634	87,267	-	-	-	-	88,385
Noninstructional services	-	-	-	-	-	-	156	-	-	-	9,467
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>12,479</u>	<u>86,669</u>	<u>-</u>	<u>32,492</u>	<u>19,634</u>	<u>87,267</u>	<u>156</u>	<u>12,246</u>	<u>309,769</u>	<u>26,723</u>	<u>357,312</u>
Excess (deficiency) of receipts over disbursements	<u>(450)</u>	<u>39,489</u>	<u>12,414</u>	<u>(32,492)</u>	<u>24,377</u>	<u>(45,028)</u>	<u>(156)</u>	<u>204</u>	<u>(309,769)</u>	<u>(26,723)</u>	<u>(357,312)</u>
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(1,112)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(1,112)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(450)</u>	<u>38,377</u>	<u>12,414</u>	<u>(32,492)</u>	<u>24,377</u>	<u>(45,028)</u>	<u>(156)</u>	<u>204</u>	<u>(309,769)</u>	<u>(26,723)</u>	<u>(357,312)</u>
Cash and investments - ending	<u>\$ (450)</u>	<u>\$ 99,623</u>	<u>\$ 12,414</u>	<u>\$ (32,492)</u>	<u>\$ (1,164)</u>	<u>\$ (45,028)</u>	<u>\$ (156)</u>	<u>\$ 1</u>	<u>\$ (309,769)</u>	<u>\$ (26,723)</u>	<u>\$ (357,312)</u>

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Build/Learn/Gr ow Esser li Stabilization	The Cares Act 3/13/20- 9/30/22	Crrsa Fssa 2021-2022	Project Aware Expansion 2020	Cdc Youth Survey Whs	Project Aware 2021-2022	Community Connections For People With Di	Social Security Determination 2022	Cash Change- Cafeteria	Cash Change- Student Support
Cash and investments - beginning	\$ -	\$ -	\$ (1)	\$ 800	\$ (104)	\$ 600	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	99,045	520,781	-	10,800	11,580	21,874	23,366	14	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	1,275	100
Total receipts	99,045	520,781	-	10,800	11,580	21,874	23,366	14	1,275	100
Disbursements:										
Instruction	229,906	-	93,964	-	-	-	35,144	-	-	-
Support services	24,529	3,250	-	-	11,476	19,874	-	-	-	-
Noninstructional services	-	158,170	-	-	-	8,700	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	1,275	100
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	254,435	161,420	93,964	-	11,476	28,574	35,144	-	1,275	100
Excess (deficiency) of receipts over disbursements	(155,390)	359,361	(93,964)	10,800	104	(6,700)	(11,778)	14	-	-
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	(155,390)	359,361	(93,964)	10,800	104	(6,700)	(11,778)	14	-	-
Cash and investments - ending	\$ (155,390)	\$ 359,361	\$ (93,965)	\$ 11,600	\$ -	\$ 600	\$ (6,700)	\$ (11,778)	\$ 14	\$ -

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Prepaid School Lunch Accounts	Investments	Federal Tax	Social Security	State Tax	County Tax	Inprs-Trf	Inprs-Perf	Group Insurance	Annuities	Health Savings Account
Cash and investments - beginning	\$ 140,377	\$ -	\$ -	\$ (22)	\$ -	\$ -	\$ (73)	\$ -	\$ (69)	\$ 5	\$ -
Receipts:											
Local sources	117	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	355,948	26,000,000	4,063,020	3,939,856	1,596,265	601,040	14,828	3,757	264,658	1,984,675	874,712
Total receipts	356,065	26,000,000	4,063,020	3,939,856	1,596,265	601,040	14,828	3,757	264,658	1,984,675	874,712
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-	-
Noninstructional services	364,643	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,099	26,000,000	4,063,020	3,939,834	1,463,535	550,809	14,755	3,757	241,697	1,984,714	874,712
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	365,742	26,000,000	4,063,020	3,939,834	1,463,535	550,809	14,755	3,757	241,697	1,984,714	874,712
Excess (deficiency) of receipts over disbursements	(9,677)	-	-	22	132,730	50,231	73	-	22,961	(39)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(11,560)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(11,560)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(21,237)	-	-	22	132,730	50,231	73	-	22,961	(39)	-
Cash and investments - ending	\$ 119,140	\$ -	\$ -	\$ -	\$ 132,730	\$ 50,231	\$ -	\$ -	\$ 22,892	\$ (34)	\$ -

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**

	Child Support Deductions	Garnishment	Curricular/Student Fees	Section 125 Deductions	Student Support Programs Clearing	Wwedf Donations	Credit Card	Sales Tax	Commerce Bank	Taxable Fringe Benefit	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 115	\$ (53)	\$ -	\$ -	\$ (73)	\$ -	\$ 41,605	\$ -	\$ 25,525,826
Receipts:											
Local sources	-	-	-	-	-	-	292	-	-	-	73,572,603
Intermediate sources	-	-	-	-	-	-	-	-	-	-	3,927
State sources	-	-	-	-	-	-	-	-	-	-	62,011,947
Federal sources	-	-	-	-	-	-	-	-	-	-	5,738,408
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	20,043	41,370	-	2,711,613	510,810	12,682	208,252	2,246	2,253,269	6,907	51,063,038
Total receipts	20,043	41,370	-	2,711,613	510,810	12,682	208,544	2,246	2,253,269	6,907	192,389,923
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	51,344,592
Support services	-	-	-	-	-	-	-	-	-	-	40,994,632
Noninstructional services	-	-	-	-	-	-	-	-	-	-	6,980,552
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	2,372,438
Debt services	-	-	-	-	-	-	-	-	-	-	27,346,682
Nonprogrammed charges	20,043	41,370	-	2,693,353	510,810	12,682	213,264	2,246	2,203,277	6,906	54,915,202
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	20,043	41,370	-	2,693,353	510,810	12,682	213,264	2,246	2,203,277	6,906	183,954,098
Excess (deficiency) of receipts over disbursements	-	-	-	18,260	-	-	(4,720)	-	49,992	1	8,435,825
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	293,867
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(5,226,393)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	(4,932,526)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	18,260	-	-	(4,720)	-	49,992	1	3,503,299
Cash and investments - ending	\$ -	\$ -	\$ 115	\$ 18,207	\$ -	\$ -	\$ (4,793)	\$ -	\$ 91,597	\$ 1	\$ 29,029,125

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS**  
**YEAR ENDED JUNE 30, 2021**

	Education	Operating Referendum	Debt Service	Referendum- Exempt Capital	Operations	Rainy Day	Retirement/S everance	Stadium	Wis/Wms Construction	Whs Construction
Cash and investments - beginning	\$ 1,008,503	\$ 3,973,651	\$ 5,337,528	\$ 216,027	\$ 5,133,981	\$ 1,487,853	\$ -	\$ 377,775	\$ 3,443,319	\$ -
Receipts:										
Local sources	644,295	8,604,983	22,332,259	7,049,291	16,191,944	-	515,503	193,250	-	473,035
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	55,742,997	-	-	-	115	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	103,454	-	-	-	-	-
Total receipts	56,387,292	8,604,983	22,332,259	7,049,291	16,295,513	-	515,503	193,250	-	473,035
Disbursements:										
Instruction	41,008,103	4,114,940	-	-	-	-	158,677	-	-	-
Support services	10,774,643	3,006,412	-	834	13,594,134	-	379,440	-	13,062	3,439
Noninstructional services	606,979	-	-	-	880	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	503,902	-	-	111,493	357,892	470,658
Debt services	-	2,999,402	26,789,698	6,540,000	3,591,503	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	52,389,725	10,120,754	26,789,698	6,540,834	17,690,419	-	538,117	111,493	370,954	474,097
Excess (deficiency) of receipts over disbursements	3,997,567	(1,515,771)	(4,457,439)	508,457	(1,394,906)	-	(22,614)	81,757	(370,954)	(1,062)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	56,430	-	-	-	-	-
Transfers in	1,426,975	-	-	-	3,889,449	4,000,000	-	-	-	-
Transfers out	(3,849,260)	(1,381,164)	-	-	(4,000,000)	-	-	-	-	-
Total other financing sources (uses)	(2,422,285)	(1,381,164)	-	-	(54,121)	4,000,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,575,282	(2,896,935)	(4,457,439)	508,457	(1,449,027)	4,000,000	(22,614)	81,757	(370,954)	(1,062)
Cash and investments - ending	\$ 2,583,785	\$ 1,076,716	\$ 880,089	\$ 724,484	\$ 3,684,954	\$ 5,487,853	\$ (22,614)	\$ 459,532	\$ 3,072,365	\$ (1,062)

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Building Corp		Vfw Early Learning		Curricular				Sses Science	
	Reimbursements	Ymca Pool	Construction	Center/New Central Of	School Lunch	Materials Rental	Self-Insurance	Levy Excess	Ssp End 2021	Lab
Cash and investments - beginning	\$ -	\$ 10,007,212	\$ -	\$ -	\$ 96,453	\$ 631,741	\$ 4,960,565	\$ 40,189	\$ 6,989	\$ 100,000
Receipts:										
Local sources	165,456	-	-	525	393,027	765,682	10,802,083	-	2,981,168	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	46,667	102,989	-	-	-	-
Federal sources	-	-	-	-	1,921,715	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	2,145,042	-	-	1,275	-	72,310	-	100	-
Total receipts	165,456	2,145,042	-	525	2,362,684	868,671	10,874,393	-	2,981,268	-
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	2,893,129	23,505
Support services	165,456	-	4,007,516	16,290	9,754	1,231,120	93,762	-	62,736	-
Noninstructional services	-	-	-	-	2,666,615	-	-	-	5,520	-
Facilities acquisition and construction	-	11,151,905	58,950	783,196	8,104	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	147,320	-	9,794,796	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	165,456	11,151,905	4,066,466	799,486	2,831,793	1,231,120	9,888,558	-	2,961,385	23,505
Excess (deficiency) of receipts over disbursements	-	(9,006,863)	(4,066,466)	(798,961)	(469,109)	(362,449)	985,835	-	19,883	(23,505)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	4,066,466	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	753,000	-	205,623	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(40,189)	-	-
Total other financing sources (uses)	-	-	4,066,466	753,000	-	205,623	-	(40,189)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(9,006,863)	-	(45,961)	(469,109)	(156,826)	985,835	(40,189)	19,883	(23,505)
Cash and investments - ending	\$ -	\$ 1,000,349	\$ -	\$ (45,961)	\$ (372,656)	\$ 474,915	\$ 5,946,400	\$ -	\$ 26,872	\$ 76,495

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Wat Grant-Fall 2016	Parent University	Ciesc Cyber Grant	Gte Entrepreneurial Endowment	Vex Robotics Mtes	Duke Energy Grant 2019	Retired Teachers Foundation	American Dairy Whs	In-Mac Micro Grant Whs	Sensory Wall And Walk Mges
Cash and investments - beginning	\$ 947	\$ 2,688	\$ 1,650	\$ 641	\$ 15	\$ 2,800	\$ 6	\$ 1,200	\$ 2,000	\$ 4,308
Receipts:										
Local sources	-	9,254	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	9,254	-	-	-	-	-	-	-	-
Disbursements:										
Instruction	234	-	-	-	-	2,800	-	1,200	2,000	-
Support services	-	2,803	1,650	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	234	2,803	1,650	-	-	2,800	-	1,200	2,000	-
Excess (deficiency) of receipts over disbursements	(234)	6,451	(1,650)	-	-	(2,800)	-	(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	(234)	6,451	(1,650)	-	-	(2,800)	-	(1,200)	(2,000)	-
Cash and investments - ending	\$ 713	\$ 9,139	\$ -	\$ 641	\$ 15	\$ -	\$ 6	\$ -	\$ -	\$ 4,308

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Gte		Project Lead The Way Pd Grant	Genesis Church Donation	Purposity Grant	Gpd		Duke Energy Robotics Grant	Woods Family Early Learning Center	
	Lions Club Mtes	Entrepreneurial Endowment 2020				Abundant Life Donation Wwes	Foundation Grant Wis			The Shamrock Project Whs
Cash and investments - beginning	\$ 199	\$ 684	\$ 1,026	\$ -	\$ 10,000	\$ 3,137	\$ -	\$ -	\$ -	
Receipts:										
Local sources	-	-	-	7,200	-	-	3,000	1,387	4,500	300,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	7,200	-	-	3,000	1,387	4,500	300,000
Disbursements:										
Instruction	199	-	531	-	-	-	3,000	1,387	2,934	-
Support services	-	-	-	7,200	1,392	-	-	-	-	-
Noninstructional services	-	-	-	-	-	2,683	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	199	-	531	7,200	1,392	2,683	3,000	1,387	2,934	-
Excess (deficiency) of receipts over disbursements	(199)	-	(531)	-	(1,392)	(2,683)	-	-	1,566	300,000
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	(199)	-	(531)	-	(1,392)	(2,683)	-	-	1,566	300,000
Cash and investments - ending	\$ -	\$ 684	\$ 495	\$ -	\$ 8,608	\$ 454	\$ -	\$ -	\$ 1,566	\$ 300,000

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Healthy For Life		Gte Entrepreneurial	Gpd Foundation	United Way/Lei	United Way/Lei	Indiana Youth		United Way/Lei	United Way/Lei
	Whs	Genyouth	Endowment 2021	2021 Wis	Grant-Wws Dev	Grant-Traveling Teachers	Institute-Career & College	Meijer Grant	Grant-Ssp	Grant-Ell
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	2,500	4,000	704	2,000	10,000	11,000	2,500	9,000	4,500	9,500
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>2,500</u>	<u>4,000</u>	<u>704</u>	<u>2,000</u>	<u>10,000</u>	<u>11,000</u>	<u>2,500</u>	<u>9,000</u>	<u>4,500</u>	<u>9,500</u>
Disbursements:										
Instruction	1,175	-	-	-	-	-	-	-	-	3,500
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,500</u>
Excess (deficiency) of receipts over disbursements	<u>1,325</u>	<u>4,000</u>	<u>704</u>	<u>2,000</u>	<u>10,000</u>	<u>11,000</u>	<u>2,500</u>	<u>9,000</u>	<u>4,500</u>	<u>6,000</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,325</u>	<u>4,000</u>	<u>704</u>	<u>2,000</u>	<u>10,000</u>	<u>11,000</u>	<u>2,500</u>	<u>9,000</u>	<u>4,500</u>	<u>6,000</u>
Cash and investments - ending	<u>\$ 1,325</u>	<u>\$ 4,000</u>	<u>\$ 704</u>	<u>\$ 2,000</u>	<u>\$ 10,000</u>	<u>\$ 11,000</u>	<u>\$ 2,500</u>	<u>\$ 9,000</u>	<u>\$ 4,500</u>	<u>\$ 6,000</u>

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Wwedf Teacher Grants 2019- 2020	Wwedf Teacher Grants 2020- 2021	Coca-Cola Donation 2015	Wwedf Salary/Fica	Pto Donations	Technology Protection Plan	Professional Development Training	Library Books Otes	Library Books Wwes	Library Books Mges
Cash and investments - beginning	\$ 3,521	\$ -	\$ 22,504	\$ -	\$ -	\$ 51,412	\$ 3,339	\$ 49	\$ 22	\$ 129
Receipts:										
Local sources	-	4,745	16,163	18,105	6,922	71,013	2,412	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	4,745	16,163	18,105	6,922	71,013	2,412	-	-	-
Disbursements:										
Instruction	-	-	15,312	-	-	-	-	-	-	-
Support services	3,520	4,714	1,807	-	-	127,363	4,412	-	-	-
Noninstructional services	-	-	-	18,105	6,922	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,520	4,714	17,119	18,105	6,922	127,363	4,412	-	-	-
Excess (deficiency) of receipts over disbursements	(3,520)	31	(956)	-	-	(56,350)	(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	(3,520)	31	(956)	-	-	(56,350)	(2,000)	-	-	-
Cash and investments - ending	\$ 1	\$ 31	\$ 21,548	\$ -	\$ -	\$ (4,938)	\$ 1,339	\$ 49	\$ 22	\$ 129

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Library Books Sses	Whs Auditorium	Amber Freeman Memorial	Formative Assessment	Special Education Excess Costs	Medicaid Reimbursement	Secured School Safety Grant	Early Intervention 2020-2021	Non-English Speaking 2019- 2020	Non-English Speaking 2020- 2021
Cash and investments - beginning	\$ 336	\$ -	\$ 758	\$ -	\$ -	\$ 2,784	\$ (50,440)	\$ -	\$ 13,507	\$ -
Receipts:										
Local sources	-	5,860	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	73,501	83,899	50,288	50,440	24,095	-	111,119
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	5,860	-	73,501	83,899	50,288	50,440	24,095	-	111,119
Disbursements:										
Instruction	336	1,066	25	73,501	83,900	-	-	21,486	7,751	98,343
Support services	-	-	-	-	-	-	76,423	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	5,756	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	336	1,066	25	73,501	83,900	-	76,423	21,486	13,507	98,343
Excess (deficiency) of receipts over disbursements	(336)	4,794	(25)	-	(1)	50,288	(25,983)	2,609	(13,507)	12,776
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(45,811)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(45,811)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(336)	4,794	(25)	-	(1)	4,477	(25,983)	2,609	(13,507)	12,776
Cash and investments - ending	\$ -	\$ 4,794	\$ 733	\$ -	\$ (1)	\$ 7,261	\$ (76,423)	\$ 2,609	\$ -	\$ 12,776

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Cte		State Connectivity Grant	Pltw Cybersecurity Grant	Title I (7/1/19- 9/30/21)	Title I (7/1/20 - 9/30/21)	Fy 2019 Part B 611	Fy 2020 Part B 611	Fy 2020 Ceis Part B 611	Fy 2021 Ceis Part B 611
	Performance Additional 2018									
	Allocati	High Ability								
Cash and investments - beginning	\$ 279	\$ 24,984	\$ 19,311	\$ (48)	\$ (20,601)	\$ -	\$ (11,059)	\$ (135,500)	\$ (26,676)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	1,048	-	-	-	-	-	-
State sources	-	59,710	23,728	-	-	-	-	-	-	-
Federal sources	-	-	-	-	40,172	108,185	23,981	317,849	48,614	191,134
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	59,710	23,728	1,048	40,172	108,185	23,981	317,849	48,614	191,134
Disbursements:										
Instruction	275	66,881	-	-	19,571	107,442	12,922	11,152	8,083	59,871
Support services	-	-	25,682	1,000	-	13,279	-	171,198	13,855	146,534
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	275	66,881	25,682	1,000	19,571	120,721	12,922	182,350	21,938	206,405
Excess (deficiency) of receipts over disbursements	(275)	(7,171)	(1,954)	48	20,601	(12,536)	11,059	135,499	26,676	(15,271)
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	(275)	(7,171)	(1,954)	48	20,601	(12,536)	11,059	135,499	26,676	(15,271)
Cash and investments - ending	\$ 4	\$ 17,813	\$ 17,357	\$ -	\$ -	\$ (12,536)	\$ -	\$ (1)	\$ -	\$ (15,271)

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Fy 2021 Part B 611	Fy 2020 Part B 619	Part B 619 Fy 2021	Part B 619 (7/1/21 - 9/30/22)	Title Iv Part A Fy 2019	Title Iv Innovation Fy19	Medicaid Reimbursement- Federal	Title li 8/30/18- 9/30/21	Title li Part A Ffy 2019	Title li Part A Ffy 2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (4,500)	\$ -	\$ 65,241	\$ -	\$ (4,650)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	24	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	814,134	16	22,492	-	4,500	11,414	129,505	2,616	30,428	12,975
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>814,134</u>	<u>16</u>	<u>22,492</u>	<u>-</u>	<u>4,500</u>	<u>11,414</u>	<u>129,529</u>	<u>2,616</u>	<u>30,428</u>	<u>12,975</u>
Disbursements:										
Instruction	166,178	16	29,131	-	-	2,414	64,350	-	-	-
Support services	741,570	-	-	-	-	9,000	69,174	2,616	51,319	12,975
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>907,748</u>	<u>16</u>	<u>29,131</u>	<u>-</u>	<u>-</u>	<u>11,414</u>	<u>133,524</u>	<u>2,616</u>	<u>51,319</u>	<u>12,975</u>
Excess (deficiency) of receipts over disbursements	<u>(93,614)</u>	<u>-</u>	<u>(6,639)</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>(3,995)</u>	<u>-</u>	<u>(20,891)</u>	<u>-</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(93,614)</u>	<u>-</u>	<u>(6,639)</u>	<u>-</u>	<u>4,500</u>	<u>-</u>	<u>(3,995)</u>	<u>-</u>	<u>(20,891)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (93,614)</u>	<u>\$ -</u>	<u>\$ (6,639)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,246</u>	<u>\$ -</u>	<u>\$ (25,541)</u>	<u>\$ -</u>

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Pbl Training 7/1/19-11/30/20	Teacher Leaders Bootcamp 20-21	Title Iii (7/1/19- 9/30/21)	Title Iii Ffy 20	The Cares Act 3/13/20-9/30/22	Crrsa Fssa 2021-2022	Project Aware Expansion 2020	Cdc Youth Survey Whs	Prepaid School Lunch Accounts	Federal Tax
Cash and investments - beginning	\$ -	\$ -	\$ (986)	\$ -	\$ (78,201)	\$ -	\$ -	\$ -	\$ 75,801	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	745	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	2,000	5,068	2,215	14,330	80,016	800	26,823	600	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	158,040	3,788,143
Total receipts	<u>2,000</u>	<u>5,068</u>	<u>2,215</u>	<u>14,330</u>	<u>80,016</u>	<u>800</u>	<u>26,823</u>	<u>600</u>	<u>158,785</u>	<u>3,788,143</u>
Disbursements:										
Instruction	-	-	1,432	7,050	1,816	-	-	-	-	-
Support services	2,000	5,068	-	-	-	-	26,927	-	1,212	-
Noninstructional services	-	-	-	7,280	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	3,788,143
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>2,000</u>	<u>5,068</u>	<u>1,432</u>	<u>14,330</u>	<u>1,816</u>	<u>-</u>	<u>26,927</u>	<u>-</u>	<u>1,212</u>	<u>3,788,143</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>783</u>	<u>-</u>	<u>78,200</u>	<u>800</u>	<u>(104)</u>	<u>600</u>	<u>157,573</u>	<u>-</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	147,397	-
Transfers out	-	-	-	-	-	-	-	-	(240,394)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(92,997)</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>-</u>	<u>783</u>	<u>-</u>	<u>78,200</u>	<u>800</u>	<u>(104)</u>	<u>600</u>	<u>64,576</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (203)</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 800</u>	<u>\$ (104)</u>	<u>\$ 600</u>	<u>\$ 140,377</u>	<u>\$ -</u>

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Social Security	State Tax	County Tax	Inprs-Trf	Inprs-Perf	Group Insurance	Annuities	Health Savings Account	Child Support Deductions	Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	3,607,663	1,458,895	548,632	13,722	3,599	248,296	1,805,532	778,241	20,735	18,477
Total receipts	3,607,663	1,458,895	548,632	13,722	3,599	248,296	1,805,532	778,241	20,735	18,477
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	3,607,685	1,458,895	548,632	13,795	3,599	248,365	1,805,527	778,241	20,735	18,477
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,607,685	1,458,895	548,632	13,795	3,599	248,365	1,805,527	778,241	20,735	18,477
Excess (deficiency) of receipts over disbursements	(22)	-	-	(73)	-	(69)	5	-	-	-
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)	-	-	(73)	-	(69)	5	-	-	-
Cash and investments - ending	\$ (22)	\$ -	\$ -	\$ (73)	\$ -	\$ (69)	\$ 5	\$ -	\$ -	\$ -

**WESTFIELD-WASHINGTON SCHOOLS**  
**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),**  
**AND CASH AND INVESTMENT BALANCES – REGULATORY BASIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Curricular/Student Fees	Section 125 Deductions	Athletic Fees	Ista Dues	Student Support Programs Clearing	Wwedf Donations	Credit Card	Sales Tax	Commerce Bank	Taxable Fringe Benefit	Totals
Cash and investments - beginning	\$ 117	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ 109	\$ -	\$ 28,271	\$ -	\$ 36,832,922
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	71,619,535
Intermediate sources	-	-	-	-	-	-	-	-	-	-	1,048
State sources	-	-	-	-	-	-	-	-	-	-	56,369,548
Federal sources	-	-	-	-	-	-	-	-	-	-	3,811,582
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	29,449	2,612,940	70	15,305	353,860	11,102	116,742	608	1,830,077	18,460	19,760,769
Total receipts	29,449	2,612,940	70	15,305	353,860	11,102	116,742	608	1,830,077	18,460	151,562,482
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	49,077,618
Support services	-	-	-	-	-	-	-	-	-	-	34,883,291
Noninstructional services	-	-	-	-	-	-	-	-	-	-	3,320,740
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	13,446,100
Debt services	-	-	-	-	-	-	-	-	-	-	39,920,603
Nonprogrammed charges	29,451	2,613,015	70	15,305	353,860	11,102	116,924	608	1,816,743	18,460	27,209,748
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	29,451	2,613,015	70	15,305	353,860	11,102	116,924	608	1,816,743	18,460	167,858,100
Excess (deficiency) of receipts over disbursements	(2)	(75)	-	-	-	-	(182)	-	13,334	-	(16,295,618)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	4,066,466
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	1,015,053
Transfers in	-	-	-	-	-	-	-	-	-	-	9,463,821
Transfers out	-	-	-	-	-	-	-	-	-	-	(9,556,818)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	4,988,522
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2)	(75)	-	-	-	-	(182)	-	13,334	-	(11,307,096)
Cash and investments - ending	\$ 115	\$ (53)	\$ -	\$ -	\$ -	\$ -	\$ (73)	\$ -	\$ 41,605	\$ -	\$ 25,525,826

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF PAYABLES AND RECEIVABLES  
YEAR ENDED JUNE 30, 2022**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 7,060,885</u>	<u>\$ 2,553,867</u>

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF LEASES AND DEBT  
YEAR ENDED JUNE 30, 2022**

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Grand Park Properties (Brauvn Net Lease LLC)	Facilities building lease	\$ 125,334	2/5/2016	2/4/2026
Grand Park Properties LLC	Administration building lease	24,381	4/1/2016	9/30/2022
Wells Fargo	Copier Lease (603-0191963-000)	101,976	6/28/2018	6/28/2023
Wells Fargo	Copier Lease (603-0201157-000)	2,089	2/1/2019	2/1/2024
Wells Fargo	Copier Lease (603-0247495-000)	2,058	4/9/2021	4/9/2026
Westfield High School 1995 Building Corporation	2016C FMB-Renovations and improvements throughout the school corporation	960,000	7/15/2017	1/15/2026
Westfield High School 1995 Building Corporation	2016B FMRB-Renovations and additions to WWES	290,000	7/15/2017	1/15/2035
Westfield Washington Multi-School Building Corporation	2016A FMRB-Renovations and additions to OTES	310,000	7/15/2017	1/15/2035
Westfield Washington Multi-School Building Corporation	2016 FMRB-Refund 2006 bonds	1,055,000	7/15/2016	1/15/2023
Westfield Washington Multi-School Building Corporation	2014A FMRB-Partial refinance of 2005B bonds	1,233,000	1/15/2015	1/15/2026
Westfield Washington Multi-School Building Corporation	2013A FMRB-Refund a portion of the 2005A bonds	2,316,000	7/15/2013	1/15/2026
Westfield Washington Multi-School Building Corporation	2013B FMRB-Refund 2004B bonds	620,500	7/15/2013	1/15/2025
Westfield Washington Multi-School Building Corporation	2012 FMRB-Refund 2004A bonds	2,707,000	1/15/2013	1/15/2025
Westfield Washington Multi-School Building Corporation	2018A FMB-Renovations and improvements to elementary intermediate and middle schools	3,290,000	7/15/2019	1/15/2038
Westfield Washington Multi-School Building Corporation	2018B-Renovation and construction of additions to the high school and renovations to elementaries	3,210,000	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	1,625,000	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	2021 MSBC-New Early Childhood Center/Administration Building	3,496,500	7/15/2022	1/15/2037
Total governmental activities		<u>24,388,838</u>		
Total of annual lease payments		<u>\$ 24,388,838</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General Obligation Bonds	2018 GO-Renovations and improvements throughout the district		\$ 2,385,000	\$ 650,000
General Obligation Bonds	2019 GO-Renovations and improvements throughout the district		12,260,000	1,320,000
General Obligation Bonds	2020 GO-Renovations and improvements throughout the district		<u>580,000</u>	<u>580,000</u>
Total governmental activities			<u>15,225,000</u>	<u>2,550,000</u>
Totals			<u>\$ 15,225,000</u>	<u>\$ 2,550,000</u>

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF CAPITAL ASSETS  
YEAR ENDED 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	\$ 24,569,541
Buildings	165,376,931
Improvements other than buildings	48,301,181
Machinery, equipment, and vehicles	7,238,119
Construction in progress	<u>799,486</u>
Total governmental activities	<u>246,285,258</u>
Total capital assets	<u><u>\$ 246,285,258</u></u>



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

The Officials of the Westfield-Washington Schools  
Hamilton County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Westfield-Washington School Corporation (the School Corporation), as of June 30, 2022 and for the period of July 1, 2020 to June 30, 2022, and the related notes to the financial statement, which collectively comprise the School Corporation's basic financial statement, and have issued our report thereon dated March 29, 2023, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Report on Internal Control Over Financial Reporting***

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

The Officials of the Westfield-Washington Schools  
Hamilton County, Indiana

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the School Corporation's financial statement are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

***Purpose of This Report***

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

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
March 29, 2023



## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Officials of the Westfield-Washington Schools  
Hamilton County, Indiana

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the Westfield-Washington Schools's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Westfield-Washington Schools's (the School Corporation) major federal programs for the year ended June 30, 2022. The School Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Westfield-Washington Schools's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the School Corporation's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on School Corporation's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. School Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



**CliftonLarsonAllen LLP**

Indianapolis, Indiana  
March 29, 2023

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
<b><u>Department of Agriculture</u></b>							
Child Nutrition Cluster							
COVID - School Breakfast Program National School Breakfast	Indiana Department of Education	10.553	FY2022	\$ -	\$ -	\$ -	\$ 500,215
COVID - Child Nutrition/After School Snack Program							
National School Lunch Program		10.555	FY2022	-	-	-	3,202,808
After School Snack		10.555	FY2022	-	-	-	20,278
Commodities				-	188,790	-	253,383
Total - National School Lunch Program				-	188,790	-	3,976,684
COVID - Child Nutrition/ Summer Food Service Program for Children							
Summer Food Service Program	Indiana Department of Education	10.559	FY2021	-	1,918,986	-	-
Summer Food Service Program		10.559	FY2022	-	-	-	94,628
Total - Summer Food Service Program for Children				-	1,918,986	-	94,628
Total - Child Nutrition Cluster				-	2,107,776	-	4,071,312
Child and Adult Care Food Program							
Child and Adult Care Food Program	Indiana Department of Education	10.558	FY2021	-	2,729	-	-
Child and Adult Care Food Program		10.558	FY2022	-	-	-	2,477
Total - Child and Adult Care Food Program				-	2,729	-	2,477
Total - Department of Agriculture				-	2,110,505	-	4,073,789
<b><u>Department of Housing and Urban Development</u></b>							
Community Development Block Grants							
Community Connections for People With Disabilities	City of Westfield	14.228	FSSA-CV2-205	-	-	-	23,366
Total - Department of Housing and Urban Development				-	-	-	23,366
<b><u>Department of the Treasury</u></b>							
COVID - Coronavirus Relief Fund							
Coronavirus Relief Fund	Indiana Bond Bank	21.019	FY2021	-	11,890	-	-
Total - Department of the Treasury				-	11,890	-	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
<u>Department of Education</u>							
Special Education Cluster(IDEA)							
Special Education Grants to States							
	Indiana Department of Education						
FY 2019 Part B 611		84.027	H027A180084	-	23,981	-	-
FY 2020 Part B 611		84.027	H027A190084	-	317,849	-	-
FY 2020 CEIS Part B 611		84.027	H027A190084	-	48,614	-	-
FY 2021 Part B 611		84.027	H027A190084	-	814,134	-	-
FY 2021 Part B 611		84.027	H027A190084	-	-	-	435,628
FY 2022 Part B 611		84.027	H027A190084	-	-	-	516,093
FY 2021 CEIS Part B 611		84.027	H027A200084	-	191,134	-	-
FY 2021 CEIS Part B 611		84.027	H027A200084	-	-	-	26,720
Total - Special Education Grants to States				-	1,395,712	-	978,441
Special Education Preschool Grants							
	Indiana Department of Education						
FY 2020 Part B 619		84.173	H173A180104	-	16	-	-
FY 2021 Part B 619		84.173	H173A180104	-	22,492	-	-
FY 2021 Part B 619		84.173	H173A180104	-	-	-	11,884
Total - Special Education Preschool Grants				-	22,508	-	11,884
Total - Special Education Cluster(IDEA)				-	1,418,220	-	990,325
Title I Grants to Local Educational Agencies							
	Indiana Department of Education						
Title I Part A		84.010	S010A200014	-	-	-	72,812
Title I Part A		84.010	S010A200014	-	148,357	-	-
Total - Title I Grants to Local Educational Agencies				-	148,357	-	72,812
English Language Acquisition State Grants							
	Indiana Department of Education						
Title III /Language Instruction for Limited English Proficient & Immigrant Students		84.365	S365A190014	-	2,215	-	-
Title III /Language Instruction for Limited English Proficient & Immigrant Students		84.365	S365A190014	-	14,330	-	-
Title III /Language Instruction for Limited English Proficient & Immigrant Students		84.365	S365A190014	-	-	-	12,450
Total - English Language Acquisition State Grants				-	16,545	-	12,450

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
Support Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	Indiana Department of Education						
Title II Part A/Improving Teacher Quality		84.367	S367A190013	-	40,112	-	-
Title II Part A/Improving Teacher Quality		84.367	S367A190013	-	-	-	44,011
Title II Part A/Improving Teacher Quality		84.367	S367A200013	-	12,975	-	42,284
Total - Support Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)				-	53,087	-	86,295
Title IV Part A Student Support and Academic Enrichment	Indiana Department of Education						
Title IV Student Support and Academic Enrichment Program		84.424	S424A190015	-	4,500	-	-
Title IV Student Support and Academic Enrichment Program		84.424	S424A190015	-	11,414	-	-
Title IV Student Support and Academic Enrichment Program		84.424	S424A190015	-	-	-	2,315
Title IV Student Support and Academic Enrichment Program		84.424	S424A200015	-	-	-	12,029
Total - Title IV Part A Student Support and Academic Enrichment				-	15,914	-	14,344
COVID - Education Stabilization Fund	Indiana Department of Education						
CARES Act Education Stabilization Fund		84.425	S425D200013	-	80,016	-	-
ESSER II (CRRSA) Education Stabilization fund		84.425	S425D210013	-	-	-	99,045
Total - Education Stabilization Fund				-	80,016	-	99,045
Total - Department of Education				-	1,732,139	-	1,275,271
<u>Department of Health and Human Services</u>							
Medicaid Cluster	Indiana State Department of Health						
Medical Assistance Program							
Medicaid Reimbursement		93.778	FY2022	-	-	-	126,158
Indiana MAC Reimbursement Program		93.778	FY2022	-	-	-	13,531
Medicaid Reimbursement		93.778	FY2021	-	129,529	-	-
Total - Medicaid Cluster				-	129,529	-	139,689

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient 06-30-21	Total Federal Awards Expended 06-30-21	Pass-Through To Subrecipient 06-30-22	Total Federal Awards Expended 06-30-22
Substance Abuse and Mental Health Services Projects of Regional and National Significance	Indiana Department of Education						
Project Aware		93.243	5H79SM080975	-	-	-	11,580
Project Aware		93.243	5H79SM080975	-	-	-	21,874
Project Aware		93.243	5H79SM080975	-	26,823	-	-
Total - Substance Abuse and Mental Health Services Projects of Regional and National Significance				-	26,823	-	33,454
Total - Department of Health and Human Services				-	156,352	-	173,143
Total federal awards expended				\$ -	\$ 4,010,886	\$ -	\$ 5,545,569

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**WESTFIELD-WASHINGTON SCHOOLS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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

*A. Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2021 and 2022. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position or changes in financial position of the School Corporation.

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

*B. Other Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 2. Indirect Cost Rate**

The School Corporation has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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**Section I – Summary of Auditors’ Results**

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**Financial statement**

1. Type of auditors’ report issued: GAAP: Adverse, Regulatory Basis: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes        X   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes        X   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        X   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes      \_\_\_\_\_ no
  - Significant deficiency(ies) identified?   X   yes      \_\_\_\_\_ none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   X   yes      \_\_\_\_\_ no

**Identification of Major Federal Programs**

**ALN Number(s)**

10.553/10.555/10.559  
84.027/84.173

**Name of Federal Program or Cluster**

Child Nutrition Cluster  
Special Education Cluster (IDEA)

Dollar threshold used to distinguish between Type A and Type B programs:

\$   750,000  

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes        X   no

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**Section II – Financial Statement Findings**

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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**2022 – 001 – Child Nutrition Cluster – Suspension and Debarment**

Federal Agency: U.S. Department of Agriculture

Federal Program Title: Child Nutrition Cluster

Assistance Listing Number: 10.553/10.555/10.559

Federal Award Identification Number and Year: FY 2020-2021 and FY 2021-2022

Pass-Through Entity: Indiana Department of Education

Pass-Through Entity Number: FY 2020-2021, FY 2021-2022

Award Period: July 1, 2020 through June 30, 2022

Type of Finding:

- Significant Deficiency in Internal Control over Compliance, Other Matters.

**Criteria:** Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. (2 CFR sections 200.212 and 200.318(h); 2 CFR section 180.300; 48 CFR section 52.209-6)

2 CFR 200.303 states in part:

“The non-Federal entity must: ...

- (a) Establish and maintain effective internal control ...

2 CFR 180.300 states:

“When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.

You do this by:

- Checking the SAM exclusions
- Collecting a certification from that person; or
- Adding a clause or condition to the covered transaction with that person.”

**Condition:** During our testing, we noted the Westfield-Washington Schools did not have a policy nor the internal controls to review vendors to ensure they were not suspended or debarred. Further, there was no evidence or support to show that the vendors were reviewed before Westfield-Washington Schools entered a transaction with such vendors.

**Questioned costs:** None

**Context:** A total of \$6,914,831, from 2 vendors, were expended in the award period that were subject to the suspension and debarment compliance requirement.

**Cause:** Improper understanding and implementation of federal Uniform Guidance policies and lack of controls over this requirement.

**WESTFIELD-WASHINGTON SCHOOLS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**Effect:** Contracts could be entered into with suspended or debarred vendors leading to noncompliance.

**Repeat Finding:** Yes, 2020-003

**Recommendation:** We recommend the Westfield-Washington Schools develop controls and a policy over this requirement. Further, increased training for those individuals involved in procurement and contract approval to ensure all federal Uniform Guidance requirements such as suspension and debarment checks are performed prior to awarding contracts.

**View of Responsible Officials:** There is no disagreement with the audit finding.

**WESTFIELD-WASHINGTON SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

Indiana State Board of Accounts

Westfield-Washington Schools respectfully submits the following summary schedule of prior audit findings for the period of July 1, 2020 to June 30, 2022.

Audit period: July 1, 2020 to June 30, 2022

The findings from the prior audit's schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the prior year.

**FINDINGS—FINANCIAL STATEMENT AUDIT**

There were no financial statement audit findings in the prior year.

**FINDINGS—FEDERAL AWARD PROGRAMS**

**FINDING 2020 – 001**

Child Nutrition Cluster - Allowable Costs/Cost Principles, Program Income, Special Tests and Provisions - School Food Accounts

Federal Agency:	Department of Agriculture
Federal Programs:	School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children, COVID-19 – School Breakfast Program, COVID-19 - National School Lunch Program, COVID-19 - Summer Food Service Program for Children
Assistance Listing:	10.553, 10.555, 10.559
Federal Award Numbers and Years	FY2019, FY2020
Pass-Through Entity:	Indiana Department of Education
Compliance Requirements:	Allowable Costs/Cost Principles, Program Income, Special Tests and Provisions - School Food Accounts
Audit Finding:	Material Weakness, Modified Opinion

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles, Program Income, and Special Tests and Provisions - School Food Accounts compliance requirements.

**Current Year Status:** Corrective action was taken.

**WESTFIELD-WASHINGTON SCHOOLS**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)**  
**PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**FINDING 2020 – 002**

Child Nutrition Cluster - Allowable Costs/Cost Principles, Program Income, Special Tests and Provisions - School Food Accounts

Federal Agency:	Department of Agriculture
Federal Programs:	School Breakfast Program, National School Lunch Program, COVID-19 – School Breakfast Program, COVID-19 - National School Lunch Program
Assistance Listing:	10.553, 10.555
Federal Award Numbers and Years	FY2019, FY2020
Pass-Through Entity:	Indiana Department of Education
Compliance Requirements:	Eligibility, Special Tests and Provisions – Verification of Free and Reduced Price Applications (NSLP)
Audit Finding:	Material Weakness, Modified Opinion

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Eligibility and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP) compliance requirements.

**Current Year Status:** As a result of the COVID-19 pandemic, this compliance requirement was not required for fiscal years 2021 and 2022.

**FINDING 2020 – 003**

Child Nutrition Cluster - Internal Controls

Federal Agency:	Department of Agriculture
Federal Programs:	School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children, COVID-19 – School Breakfast Program, COVID-19 - National School Lunch Program, COVID-19 - Summer Food Service Program for Children
Assistance Listing:	10.553, 10.555, 10.559
Federal Award Numbers and Years	FY2019, FY2020
Pass-Through Entity:	Indiana Department of Education
Compliance Requirements:	Procurement and Suspension and Debarment, Special Tests and Provisions - Paid Lunch Equity
Audit Finding:	Material Weakness

**Condition:** An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Procurement and Suspension and Debarment and Special Tests and Provisions - Paid Lunch Equity compliance requirements.

**Current Year Status:** Not Corrected. Please see current year finding 2022-001.

**WESTFIELD-WASHINGTON SCHOOLS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)  
PERIOD OF JULY 1, 2020 TO JUNE 30, 2022**

**FINDING 2020 – 003 (CONTINUED)**

**Reason for Finding’s Recurrence:** The District does not have a policy in place indicating a review over vendors to ensure they are not suspended and debarred.

**Corrective Action:** The District is now aware of the process to check if potential vendors are suspended or debarred and will do so before and contracts are entered into.

**Name(s) of the Contact Person(s) Responsible for Corrective Action:** Marsha L. Bohannon, Controller

**Planned Completion Date for Corrective Action Plan:** Corrective action is complete.

**FINDING 2020 – 004, 2018-002**

Special Education Cluster (IDEA) – Allowable Costs/Cost Principles

Federal Agency:	Department of Education
Federal Programs:	Special Education Grants to States, Special Education - Preschool Grants
Assistance Listing:	84.027, 84.173
Federal Award Numbers and Years	18611-132-PN01, 19611-132-PN01, 20611-132-PN01, 20611- 132-CEIS, 19619-132-PN01, 20619-132-PN01
Pass-Through Entity:	Indiana Department of Education
Compliance Requirements:	Allowable Costs/Cost Principles
Audit Finding:	Material Weakness

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

**Current Year Status:** Corrective action was taken.



# Westfield Washington Schools

19500 Tomlinson Road, Suite B • Westfield, IN 46074 • 317-867-8000 • FAX: 317-867-0929 • <http://www.wws.k12.in.us>

Dr. Paul Kaiser, Superintendent

## CORRECTIVE ACTION PLAN

**FINDING 2022-001** (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Brian Tomamichel, Chief Financial Officer

Contact Phone Number: 317-867-8013

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

Westfield Washington Schools will be hiring a Director of Food Service to oversee our current food service management company. With this hire the district will ensure that this individual is routinely trained on procurement, contract approval, and any other necessary items to ensure that all federal Uniform Guidance requirements such as suspension and debarment checks are performed prior to awarding contract.

Anticipated Completion Date: June 2023

A handwritten signature in blue ink, appearing to read 'Brian Tomamichel'.

Brian Tomamichel  
Assistant Superintendent for Business and Operations  
Westfield Washington Schools

### **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/>.



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