

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
MARION COUNTY, INDIANA

July 1, 2009 to June 30, 2011



**FILED**

03/21/2012



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer/Chief Financial Officer	Dennis Tackitt	07-01-09 to 06-30-12
Superintendent of Schools	Dr. Terry Thompson (Vacant) Dr. Jeffrey Butts	07-01-09 to 12-23-10 12-24-10 to 12-31-10 01-01-11 to 06-30-12
President of the School Board	Michael Nance Phyllis Lewis Shirley Deckard	07-01-09 to 06-30-10 07-01-10 to 06-30-11 07-01-11 to 06-30-12



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INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT  
OF WAYNE TOWNSHIP, MARION COUNTY, INDIANA

We have audited the accompanying financial statement of the Metropolitan School District of Wayne Township (School Corporation), for the years ended June 30, 2010 and 2011. This financial statement is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the years ended June 30, 2010 and 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated February 8, 2012, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

The School Corporation's response to the Audit Results and Comments identified in our audit is described in the accompanying section of the report entitled Official Response. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 8, 2012



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

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT  
OF WAYNE TOWNSHIP, MARION COUNTY, INDIANA

We have audited the financial statement of the Metropolitan School District of Wayne Township (School Corporation), for the years ended June 30, 2010 and 2011, and have issued our report thereon dated February 8, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 8, 2012

## FINANCIAL STATEMENT

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

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METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended June 30, 2010 and 2011

	Cash and Investments 07-01-09		Other Financing Sources (Uses)		Cash and Investments 06-30-10		Other Financing Sources (Uses)		Cash and Investments 06-30-11
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
General	\$ 10,985,696	\$ 110,164,648	\$ 104,339,834	\$ (9,117,451)	\$ 7,693,059	\$ 105,009,099	\$ 102,837,520	\$ (895,120)	\$ 8,969,518
Debt Service	643,982	34,738,738	25,178,751	-	10,203,969	18,660,826	21,251,095	-	7,613,700
Retirement Service Bond Debt	(144,181)	4,600,303	3,873,105	-	583,017	3,945,436	2,651,872	-	1,876,581
Capital Projects	3,859,502	22,966,598	21,062,688	4,355	5,767,767	10,175,115	11,650,171	795	4,293,506
School Transportation	1,743,472	18,898,768	16,302,791	-	4,339,449	8,378,005	10,396,030	1,697	2,323,121
Transportation School Bus Replacement	210,163	2,893,337	855,221	-	2,248,279	253,920	825,863	-	1,676,336
Special Education Preschool Construction	112,972	285,592	243,448	(155,116)	-	-	-	-	-
2007 BDUHS Bond Issue	1,955,906	-	1,753,465	-	202,441	-	202,441	-	-
2003B Construction	38	-	38	-	-	-	-	-	-
2004 Refunding Bonds	13	-	13	-	-	-	-	-	-
2005 Construction	128,472	-	128,472	-	-	-	-	-	-
School Lunch	(10,284)	10,284	-	-	-	-	-	-	-
Textbook Rental	4,348,794	9,165,462	8,587,085	-	4,927,171	9,169,450	9,127,514	-	4,969,107
Self-Insurance	(3,298,389)	1,178,450	1,478,308	4,502,884	904,637	1,223,999	650,596	-	1,478,040
Levy Excess	10,746,487	12,009,959	11,407,160	-	11,349,286	13,866,647	11,351,262	-	13,864,671
WCJS Sanders	-	-	-	-	-	183,087	-	-	183,087
K12 Hearing Impaired	(495,872)	3,244,534	2,828,310	-	(79,648)	2,701,792	3,030,944	-	(408,800)
Preschool Hearing Impaired	(18,881)	732,106	1,135,566	-	(422,341)	1,090,964	1,216,839	-	(548,216)
WCJS Consulting	9,836	70,015	39,221	-	40,630	61,540	37,009	-	65,161
WCJS Hearing Impaired	(271,683)	569,466	474,312	-	(176,529)	417,261	511,432	-	(270,700)
Vocational Evening Division	(706,025)	706,025	-	-	-	-	-	-	-
Area Joint Vocational	53,743	51,811	57,755	-	47,799	45,760	51,351	-	42,208
DayCare Center	4,451,617	3,662,065	1,296,960	(565,493)	6,251,229	2,957,638	1,306,935	-	7,901,932
Wayne Twp Childcare	27,173	172,811	136,304	-	63,680	141,118	142,075	-	62,723
Community Preschool	35,724	219,181	188,359	-	66,546	271,475	235,279	-	102,742
Alternative Education	34,182	276,679	155,616	-	155,245	326,019	240,898	-	240,366
SAFE School Haven	479,579	51,807	-	-	531,386	59,764	-	-	591,150
Miscellaneous Donation 02	1,104	-	22,414	-	(21,310)	30,450	22,029	-	(12,889)
Lilly Donation FJH	1,725	-	127	-	1,598	1,070	527	-	2,141
Maymester BDUHS Vincennes	193	499	1,019	-	(327)	4,637	2,796	-	1,514
WTP Answers to Autism	11,188	9,661	29,784	-	(8,935)	10,577	1,220	-	422
NGC The Library Fund	17	2,964	2,424	-	557	-	-	-	557
Chinese Guest Teacher Grant	49,922	53,006	66,103	-	36,825	187	-	-	37,012
Reach Program	1,886	6,000	1,525	-	6,361	-	6,233	-	128
Sanders Lowe's Grant	1,020	5,000	1,000	-	5,020	944	5,964	-	-
CW PTO Donation	-	26,000	26,000	-	-	10,000	-	-	10,000
ROTC Reimbursement Program	364	2,000	-	-	2,364	-	1,310	-	1,054
CW - Lowe's Grant	-	13,372	14,918	-	(1,546)	14,151	17,245	-	(4,640)
Risk Behavior Survey Grant	-	81,944	27,044	-	54,900	-	22,758	-	32,142
Ben Davis Physics Grant	-	1,000	700	-	300	-	300	-	-
Chapel Glen K Kids Club	4,521	-	3,930	-	591	1,501	1,177	-	915
N Wayne Parent Program	163	600	-	-	763	600	763	-	600
NW Cook Kats Grant	1,387	1,690	364	-	2,713	-	378	-	2,335
Garden City Marathon	98	-	94	-	4	-	4	-	-
XMester - BDUHS	-	5,000	2,172	-	2,828	1,000	1,138	-	2,690
FACS Kroger Grant BDHS	-	15,149	39,161	-	(24,012)	14,442	2,199	-	(11,769)
2011 BDUHS X-Mester	-	1,000	1,000	-	-	-	-	-	-
2012 Xmaster BHUHS	-	-	-	-	-	24,371	3,700	-	20,671
Adult Basic Education State	-	-	-	-	-	309	-	-	309
Adult Basic Education	63,257	210,693	239,719	-	34,231	314,416	282,795	-	65,852
Adult Basic Education Allisons	(149,147)	205,336	225,604	-	(169,415)	198,111	248,396	-	(219,700)
Extra-Curricular Activities	28,079	28,457	32,621	-	23,915	8,737	15,307	-	17,345
Printing Services	4,453	64,308	53,127	-	15,634	28,434	22,748	-	21,320
Facilities Rental	(3,466)	23,826	20,360	-	-	38,181	36,891	-	1,290
Chase ECA Charges	86,356	58,058	27,114	-	117,300	67,547	42,786	-	142,061
North Wayne Target	(17,197)	108,132	93,026	-	(2,091)	63,047	58,936	-	2,020
Facilities Workshop 860	-	-	-	-	-	584,743	538,513	-	46,230
BDHS Fitness Center	953	-	953	-	-	-	-	-	-
September 2008 WTEF Grants	500	100	600	-	-	-	-	-	-
December 2008 WTEF Grants	(9,457)	2,453	21,201	-	(28,205)	19,641	-	-	(8,564)
May 2010 WTEF Grant	991	-	961	-	30	-	30	-	-
June 2008 WTEF Grants	381	-	230	-	151	-	151	-	-
WTEF Jameson Camp Project	-	10,145	1,299	-	8,846	450	8,582	-	714
	1,511	-	1,070	-	441	9,035	6,417	-	3,059
	-	1,386	730	-	656	900	1,572	-	(16)

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended June 30, 2010 and 2011  
 (Continued)

	Cash and Investments 07-01-09	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11
February 2008 WTEF Grants	-	-	-	-	-	10,240	8,582	-	1,658
March 2008 WTEF Grants	5	-	5	-	-	4,932	-	-	4,932
April 2007 WTEF Grants	121	-	121	-	-	-	-	-	-
December 2008 WTEF Grants	234	-	127	-	107	-	107	-	-
January 2009 WTEF Grants	624	-	491	-	133	-	133	-	-
July 05 Hosts WTEF Grant	95	6,300	3,290	-	3,105	3,300	5,524	-	881
April 2009 WTEF Grants	776	-	776	-	-	-	-	-	-
January 2006 WTEF Grants	886	-	-	-	886	-	551	-	335
Golden Apple Awards 01/02	1,594	-	1,594	-	-	-	-	-	-
July 2006 WTEF Grants	1,263	6,145	904	-	6,504	2,658	2,472	-	6,690
May 2009 WTEF Grants	4,983	-	3,740	-	1,243	-	48	-	1,195
June 2009 WTEF Grants	2,444	-	2,303	-	141	-	141	-	-
August 2009 WTEF Grants	-	5,421	3,924	-	1,497	-	31	-	1,466
December 2009 WTEF Grants	-	9,898	7,159	-	2,739	-	69	-	2,670
Cell Grant 2008-2009	32,571	-	32,571	-	-	-	-	-	-
AT&T School Success 08-09	49,826	89,703	66,124	-	73,405	83,584	57,081	-	99,908
Scope II 2005-2009	193,955	-	193,955	-	-	-	-	-	-
Cell Grant 2007-2008	46,595	-	39,170	-	7,425	-	7,425	-	-
EC Transportation Secondary	-	58,835	43,036	-	15,799	58,101	62,529	-	11,371
Tech Refunding Grant	711,248	299,355	21,147	-	989,456	562,500	196,628	-	1,355,328
November 2003 Patins State Conference	2,769	18,500	17,149	-	4,120	24,501	22,097	-	6,524
October 2010 Annual Meeting	-	-	-	-	-	4,800	4,800	-	-
Patins State Conference 2005	4,726	8,709	8,152	-	5,283	-	5,283	-	-
Scholastic Read 180 Grant	(331,416)	-	-	-	(331,416)	150,000	-	-	(181,416)
WCJS/PSI IOTA XI Sorority	-	7,960	-	-	7,960	5,970	199	-	13,731
Grant King Grant USA Funds	3,038	20,000	17,819	-	5,219	21,138	23,783	-	2,574
2008-2009 Lumina Grant	5,852	9,199	9,567	-	5,484	8,218	8,727	-	4,975
High Ability 2009-2010	-	91,775	64,448	-	27,327	-	27,327	-	-
High Ability 2008-2009	25,356	-	25,356	-	-	-	-	-	-
High Ability 2010-2011	-	-	-	-	-	90,398	50,276	-	40,122
Economic Education Grant	269	-	269	-	-	-	-	-	-
School Tech Advancement	(98,825)	651,487	582,752	-	(30,090)	1,673,319	1,643,334	-	(105)
G.E.D. Testing	47,567	49,600	61,995	-	35,172	51,969	63,500	-	23,641
State Medicaid Fund	185,632	10,443	-	-	196,075	52,967	-	-	249,042
Non-English Speaking Program	(4,884,674)	261,054	1,094,487	5,335,176	(382,931)	225,402	693,424	895,120	44,167
Project Hi-Net Technology	288,061	242,673	27,545	-	503,189	321,071	53,787	-	770,473
Technology Plan Grant	370,175	-	365,628	-	4,547	-	4,461	-	86
State Desegregation	1,748,435	1,689,523	1,608,687	-	1,829,271	1,407,100	871,703	-	2,364,668
Warehouse Supply	44,161	-	10,256	-	33,905	-	5,272	-	28,633
ENL Program	-	-	-	-	-	-	482,607	-	(482,607)
Wellness Program 06-08	26,288	-	-	-	26,288	-	-	-	26,288
Mega Gas Service Contract	8,454	114,101	67,673	-	54,882	20,587	67,477	-	7,992
ESEC	384	122,068	127,885	-	(5,433)	154,273	117,927	-	30,913
Title I 2009-2010	25	4,179,596	3,341,832	104,266	942,055	359,501	917,520	(384,011)	25
Title I 2008-2009	793,023	3,572	692,329	(104,266)	-	-	-	-	-
Title I 2010-2011	-	-	-	-	-	2,067,765	3,326,023	384,011	(874,247)
SF School Improvement Summer	23,379	-	23,379	-	-	-	-	-	-
Title I GC School Improvement	35,344	-	35,344	-	-	-	-	-	-
Title V 2007-2008	974	16,474	17,448	-	-	-	-	-	-
Special Education IDEA 08-09	67,643	252,283	257,807	(62,319)	-	-	-	-	-
WCJS IDEA 14210-063-PN01	-	6,169,999	6,171,241	-	(1,242)	375,232	370,310	-	3,680
Special Education IDEA 10-11	-	-	-	-	-	4,893,953	5,002,984	-	(109,031)
Special Education Carry-Over 2009-2010	-	-	49,912	62,319	12,407	-	12,407	-	-
Special Education Carry-Over	810	-	810	-	-	-	-	-	-
Special Education Carry-Over 08-09	12,983	13,601	26,584	-	-	-	-	-	-
Response to Instruction (RTI)	-	-	-	-	-	147,399	228,212	-	(80,813)
WCJS RTI Grant 08-09	65,183	84,704	149,887	-	-	-	-	-	-
Wayne Special Education 2008-2009	17,098	765,952	783,050	-	-	-	-	-	-
Wayne Special Education 09/10 14210-063-PN01	-	2,370,000	2,369,719	-	281	891,363	891,644	-	-
Wayne Special Education	-	-	-	-	-	2,271,957	2,552,616	-	(280,659)
PATINS 2009/2010	-	764,000	863,113	-	(99,113)	138,584	39,471	-	-
PATINS 08/09	(55,005)	585,710	530,705	-	-	-	-	-	-
Preschool 45709-PN01	8,032	23,227	25,057	(6,202)	-	-	-	-	-
Preschool 09/10 45710-063-PN01	-	223,001	221,824	-	1,177	24,341	25,518	-	-

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2010 and 2011  
(Continued)

	Cash and Investments 07-01-09	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11
Preschool FY 08 Carry Over	18,519	-	18,519	-	-	174,488	198,136	-	(23,648)
WCJS Special Education Carry Over	-	-	-	6,202	6,202	-	6,202	-	-
Adult Basic Education Comp Grant 2010-2011	-	-	-	-	-	127,590	221,029	-	(93,439)
Adult Basic Education Comp	45,420	-	45,420	-	-	-	-	-	-
Adult Basic Education Comp 2009-2010	-	193,748	144,397	-	49,351	-	49,351	-	-
Drug Free Schools 2005-2006	(46,560)	-	1,558	-	(48,118)	52,746	4,180	-	448
Safe and Drug Free 07-08	2,300	-	2,300	-	-	-	-	-	-
Title IV Safe and Drug Free	-	-	50,605	-	(50,605)	63,372	18,343	-	(5,576)
Vocational and Technical Board Grants	-	400,036	485,207	-	(85,171)	133,346	47,955	-	220
Carl Perkins Grant FY 2011	-	-	-	-	-	452,914	494,748	-	(41,834)
Moving Forward FY08	638	-	638	-	-	-	-	-	-
Carl Perkins Vocational Ed	(40,553)	130,129	89,576	-	-	-	-	-	-
Impact Youth Program	14,672	-	-	-	14,672	-	34	-	14,638
Federal Medicaid	11,461	28,739	32,651	-	7,549	129,837	20,162	-	117,224
REMS Readiness and Emergency	-	110,477	110,477	-	-	62,716	62,716	-	-
Title II SY 07-08	46,558	129,338	175,896	-	-	-	-	-	-
Title II Part A 2009-2011	-	214,505	8,409	-	206,096	48,870	332,841	-	(77,875)
Title II Part A SY 08-09	12,729	320,002	332,329	-	402	180,001	180,403	-	-
Title II Part D CADRE 2	-	255,000	165,327	-	89,673	39,000	128,673	-	-
Opportunity School Grant	-	-	-	-	-	39,000	39,000	-	-
Title III 2009-2010	-	172,002	182,378	-	(10,376)	50,560	40,184	-	-
Title III 2006-2007	83,463	-	83,463	-	-	146,721	181,699	-	(34,978)
Fiscal Stabilization - Education	7,944,242	2,964,647	10,908,889	-	-	-	-	-	-
Title I Stimulus	644,293	2,105,579	1,137,620	-	1,612,252	412,088	2,219,722	-	(195,382)
Special Education - Part B Stimulus	(2,840)	6,604,001	6,684,533	-	(83,372)	3,924,810	3,930,142	-	(88,704)
Special Education - Preschool Stimulus	-	255,054	320,730	-	(65,676)	135,286	71,300	-	(1,690)
Wayne's Part B Stimulus	-	30,000	30,000	-	-	-	-	-	-
Education Jobs Grant	-	-	-	-	-	2,411,720	2,411,720	-	-
Clearing Account	3,387,255	58,125,887	57,186,293	-	4,326,849	59,866,899	60,003,053	-	4,190,695
<b>Totals</b>	<b>\$ 46,547,396</b>	<b>\$ 318,870,430</b>	<b>\$ 300,748,337</b>	<b>\$ 4,355</b>	<b>\$ 64,673,844</b>	<b>\$ 264,945,483</b>	<b>\$ 267,585,594</b>	<b>\$ 2,492</b>	<b>\$ 62,036,225</b>

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
NOTES TO FINANCIAL STATEMENT

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

*A. Reporting Entity*

School Corporation, as used herein, shall include, but is not limited to, 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 (primary government).

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 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 which include taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, school corporation activities, revenue from community services activities, and other revenue from local sources.

State sources which include distributions from the State of Indiana to be used by the School Corporation for various purposes. Included in state sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Federal sources which include distributions from the federal government to be used by the School Corporation for various purposes. Included in federal sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

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

Other receipts include amounts received from various sources which include 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 which includes outflows for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services which include outflows for support services related to students, instruction, general administration, and school administration. It also includes outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services which include outflows for food service operations and community service operations.

Facilities acquisition and construction includes outflows for the acquisition, development, construction, and improvement of new and existing facilities.

Debt services which include fixed obligations resulting from financial transactions previously entered into by the School Corporation. It includes all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges which include outflows for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

*F. Other financing sources and uses*

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

Sale of capital assets which includes money received when land, buildings, or equipment owned by the School Corporation is sold.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Transfers in which includes money 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 which includes money 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 money 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 money 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 is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

*B. Teachers' Retirement Fund*

*Plan Description*

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

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

Indiana Public Retirement System  
 1 North Capital Street, Suite 001  
 Indianapolis, IN 46204  
 Ph. (888) 286-3544

*Funding Policy and Annual Pension Cost*

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

**Note 7. Restatements and Reclassifications**

For the year ended June 30, 2009, certain changes have been made to the financial statement to more appropriately reflect financial activity of the School Corporation. The following schedule presents a summary of restated beginning balances by fund. Prior period adjustments represent changes due to a transfer not correctly presented.

Fund	Balance as Reported June 30, 2009	Prior Period Adjustments	Balance as Restated July 1, 2009
Area Joint Vocational	\$ 4,904,932	\$ (453,315)	\$ 4,451,617

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 8. Subsequent Events**

Subsequent to the audit period, the School Corporation has taken the following steps:

The Board of Education (Board) is no longer utilizing the services of its former counsel, who was of the law firm Bose McKinney & Evans.

The Board is no longer utilizing the services of the law firm Ice Miller, whose counsel prepared Dr. Terry Thompson's, former Superintendent of Schools, contracts during his tenure with the School Corporation. Additionally, the Board previously used Ice Miller as bond counsel and employee benefits plan consultants.

The Board engaged legal counsel to conduct an independent investigation to ascertain the facts, to analyze the law, and to advise the Board regarding Dr. Thompson's contracts.

Based on the confidential legal report, the Board hired litigation counsel to pursue action against Dr. Thompson.

The Board filed a lawsuit against Dr. Thompson to pursue recovery of severance pay and other compensation.

The Board reached a settlement agreement with the law firm of Bose McKinney & Evans for reimbursement of legal fees incurred during the Thompson matter.

In hiring Dr. Jeffrey Butts, the current Superintendent of Schools, the Board conducted an open and transparent process in negotiating a simple, straightforward contract. Dr. Butts' contract was signed by every Board member, each of whom retained a personal copy. Dr. Butts' contract remains on file at the Metropolitan School District Education Center, where it is available to the public upon request.

Effective February 2011, the District withheld any additional payments set forth in the 2007 Superintendent's Contract that were thought to be in conflict with statute.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://mustang.doe.state.in.us/TRENDS/fin.cfm>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office.

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

The supplementary information presented was prepared and/or approved by management of the School Corporation. It is presented as intended by the School Corporation.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010

	General	Debt Service	Retirement Service Bond Debt	Capital Projects	School Transportation	Transportation School Bus Replacement	Special Education Preschool	Construction	2007 BDUHS Bond Issue
Cash and investments - beginning	\$ 10,985,696	\$ 643,982	\$ (144,181)	\$ 3,859,502	\$ 1,743,472	\$ 210,163	\$ 112,972	\$ 1,955,906	\$ 38
Receipts:									
Local sources	9,885,089	34,154,452	3,470,876	21,446,045	14,561,901	2,893,337	40,842	-	-
State sources	100,207,942	584,286	-	550,992	1,201,194	-	244,750	-	-
Federal sources	66,462	-	-	-	-	-	-	-	-
Temporary loans	-	-	1,129,427	962,157	3,114,487	-	-	-	-
Other	5,155	-	-	7,404	21,186	-	-	-	-
Total receipts	<u>110,164,648</u>	<u>34,738,738</u>	<u>4,600,303</u>	<u>22,966,598</u>	<u>18,898,768</u>	<u>2,893,337</u>	<u>285,592</u>	<u>-</u>	<u>-</u>
Disbursements:									
Current:									
Instruction	66,263,886	-	-	-	-	-	243,448	-	-
Support services	25,127,242	-	-	7,694,545	8,494,060	645,312	-	-	-
Noninstructional services	1,059,403	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,145,882	-	-	-	1,753,465	38
Debt services	7,214,546	25,178,751	3,873,105	11,222,261	7,808,731	209,909	-	-	-
Nonprogrammed charges	4,674,757	-	-	-	-	-	-	-	-
Total disbursements	<u>104,339,834</u>	<u>25,178,751</u>	<u>3,873,105</u>	<u>21,062,688</u>	<u>16,302,791</u>	<u>855,221</u>	<u>243,448</u>	<u>1,753,465</u>	<u>38</u>
Excess (deficiency) of receipts over disbursements	<u>5,824,814</u>	<u>9,559,987</u>	<u>727,198</u>	<u>1,903,910</u>	<u>2,595,977</u>	<u>2,038,116</u>	<u>42,144</u>	<u>(1,753,465)</u>	<u>(38)</u>
Other financing sources (uses):									
Sale of capital assets	-	-	-	4,355	-	-	-	-	-
Transfers in	720,609	-	-	-	-	-	-	-	-
Transfers out	(9,838,060)	-	-	-	-	-	(155,116)	-	-
Total other financing sources (uses)	<u>(9,117,451)</u>	<u>-</u>	<u>-</u>	<u>4,355</u>	<u>-</u>	<u>-</u>	<u>(155,116)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(3,292,637)</u>	<u>9,559,987</u>	<u>727,198</u>	<u>1,908,265</u>	<u>2,595,977</u>	<u>2,038,116</u>	<u>(112,972)</u>	<u>(1,753,465)</u>	<u>(38)</u>
Cash and investments - ending	<u>\$ 7,693,059</u>	<u>\$ 10,203,969</u>	<u>\$ 583,017</u>	<u>\$ 5,767,767</u>	<u>\$ 4,339,449</u>	<u>\$ 2,248,279</u>	<u>\$ -</u>	<u>\$ 202,441</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	2003B Construction	2004 Refunding Bonds	2005 Construction	School Lunch	Textbook Rental	Self- Insurance	WCJS Sanders	K12 Hearing Impaired	Preschool Hearing Impaired
Cash and investments - beginning	\$ 13	\$ 128,472	\$ (10,284)	\$ 4,348,794	\$ (3,298,389)	\$ 10,746,487	\$ (495,872)	\$ (18,881)	\$ 9,836
Receipts:									
Local sources	-	-	-	2,162,936	319,438	1,009,959	3,244,534	732,106	70,015
State sources	-	-	-	196,631	859,012	-	-	-	-
Federal sources	-	-	-	6,805,895	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	10,284	-	-	11,000,000	-	-	-
Total receipts	-	-	10,284	9,165,462	1,178,450	12,009,959	3,244,534	732,106	70,015
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	2,662,985	1,135,566	39,221
Support services	-	-	-	1,239	1,478,308	11,407,160	113,474	-	-
Noninstructional services	-	-	-	8,085,846	-	-	-	-	-
Facilities acquisition and construction	13	128,472	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	500,000	-	-	51,851	-	-
Total disbursements	13	128,472	-	8,587,085	1,478,308	11,407,160	2,828,310	1,135,566	39,221
Excess (deficiency) of receipts over disbursements	(13)	(128,472)	10,284	578,377	(299,858)	602,799	416,224	(403,460)	30,794
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	4,502,884	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	4,502,884	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13)	(128,472)	10,284	578,377	4,203,026	602,799	416,224	(403,460)	30,794
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,927,171	\$ 904,637	\$ 11,349,286	\$ (79,648)	\$ (422,341)	\$ 40,630

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	WCJS Consulting	WCJS Hearing Impaired	Vocational Evening Division	Area Joint Vocational	DayCare Center	Wayne Twp Childcare	Community Preschool	Alternative Education	SAFE School Haven
Cash and investments - beginning	\$ (271,683)	\$ (706,025)	\$ 53,743	\$ 4,451,617	\$ 27,173	\$ 35,724	\$ 34,182	\$ 479,579	\$ 1,104
Receipts:									
Local sources	569,466	706,025	-	3,662,065	172,811	219,181	276,679	-	-
State sources	-	-	51,811	-	-	-	-	51,807	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	569,466	706,025	51,811	3,662,065	172,811	219,181	276,679	51,807	-
Disbursements:									
Current:									
Instruction	474,312	-	57,755	1,296,960	-	2,277	131,047	-	21,772
Support services	-	-	-	-	-	1,710	405	-	642
Noninstructional services	-	-	-	-	136,304	184,372	24,164	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	474,312	-	57,755	1,296,960	136,304	188,359	155,616	-	22,414
Excess (deficiency) of receipts over disbursements	95,154	706,025	(5,944)	2,365,105	36,507	30,822	121,063	51,807	(22,414)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(565,493)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(565,493)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	95,154	706,025	(5,944)	1,799,612	36,507	30,822	121,063	51,807	(22,414)
Cash and investments - ending	\$ (176,529)	\$ -	\$ 47,799	\$ 6,251,229	\$ 63,680	\$ 66,546	\$ 155,245	\$ 531,386	\$ (21,310)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	Miscellaneous Donation 02	Lilly Donation FJH	Maymester BDUHS Vincennes	WTP Answers to Autism	NGC The Library Fund	Chinese Guest Teacher Grant	Reach Program	Sanders Lowe's Grant	CW PTO Donation
Cash and investments - beginning	\$ 1,725	\$ 193	\$ 11,188	\$ 17	\$ 49,922	\$ 1,886	\$ 1,020	\$ -	\$ 364
Receipts:									
Local sources	-	499	9,661	2,964	53,006	6,000	5,000	26,000	2,000
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	499	9,661	2,964	53,006	6,000	5,000	26,000	2,000
Disbursements:									
Current:									
Instruction	127	387	29,743	2,424	-	1,525	1,000	-	-
Support services	-	632	41	-	66,103	-	-	9,500	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	16,500	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	127	1,019	29,784	2,424	66,103	1,525	1,000	26,000	-
Excess (deficiency) of receipts over disbursements	(127)	(520)	(20,123)	540	(13,097)	4,475	4,000	-	2,000
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(127)	(520)	(20,123)	540	(13,097)	4,475	4,000	-	2,000
Cash and investments - ending	\$ 1,598	\$ (327)	\$ (8,935)	\$ 557	\$ 36,825	\$ 6,361	\$ 5,020	\$ -	\$ 2,364

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	ROTC Reimbursement Program	CW - Lowe's Grant	Risk Behavior Survey Grant	Ben Davis Physics Grant	Chapel Glen K Kids Club	N Wayne Parent Program	NW Cook Kats Grant	Garden City Marathon	Xmester - BDUHS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,521	\$ 163	\$ 1,387	\$ 98	\$ -	\$ -
Receipts:									
Local sources	13,372	81,944	1,000	-	600	1,690	-	5,000	15,149
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	13,372	81,944	1,000	-	600	1,690	-	5,000	15,149
Disbursements:									
Current:									
Instruction	13,418	13,326	-	2,083	-	364	94	1,954	38,778
Support services	1,500	750	500	-	-	-	-	-	383
Noninstructional services	-	-	200	-	-	-	-	218	-
Facilities acquisition and construction	-	12,968	-	1,847	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	14,918	27,044	700	3,930	-	364	94	2,172	39,161
Excess (deficiency) of receipts over disbursements	(1,546)	54,900	300	(3,930)	600	1,326	(94)	2,828	(24,012)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,546)	54,900	300	(3,930)	600	1,326	(94)	2,828	(24,012)
Cash and investments - ending	\$ (1,546)	\$ 54,900	\$ 300	\$ 591	\$ 763	\$ 2,713	\$ 4	\$ 2,828	\$ (24,012)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	FACS Kroger Grant BDHS	Adult Basic Education State	Adult Basic Education	Adult Basic Education Allisons	Adult Basic Education Access to Recovery	Extra- Curricular Activities	Printing Services	Facilities Rental	North Wayne Target
Cash and investments - beginning	\$ -	\$ 63,257	\$ (149,147)	\$ 28,079	\$ 4,453	\$ (3,466)	\$ 86,356	\$ (17,197)	\$ 953
Receipts:									
Local sources	1,000	-	205,336	28,457	64,308	23,826	58,058	108,132	-
State sources	-	210,693	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	1,000	210,693	205,336	28,457	64,308	23,826	58,058	108,132	-
Disbursements:									
Current:									
Instruction	1,000	229,275	216,889	32,621	-	-	-	-	953
Support services	-	10,444	8,715	-	53,127	-	27,114	-	-
Noninstructional services	-	-	-	-	-	20,360	-	93,026	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	1,000	239,719	225,604	32,621	53,127	20,360	27,114	93,026	953
Excess (deficiency) of receipts over disbursements	-	(29,026)	(20,268)	(4,164)	11,181	3,466	30,944	15,106	(953)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(29,026)	(20,268)	(4,164)	11,181	3,466	30,944	15,106	(953)
Cash and investments - ending	\$ -	\$ 34,231	\$ (169,415)	\$ 23,915	\$ 15,634	\$ -	\$ 117,300	\$ (2,091)	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	Facilities Workshop 860	BDHS Fitness Center	September 2008 WTEF Grants	December 2008 WTEF Grants	May 2010 WTEF Grants	June 2008 WTEF Grants	WTEF Jameson Camp Project	March 2008 WTEF Grants	April 2007 WTEF Grants
Cash and investments - beginning	\$ 500	\$ (9,457)	\$ 991	\$ 381	\$ -	\$ 1,511	\$ -	\$ 5	\$ 121
Receipts:									
Local sources	100	2,453	-	-	10,145	-	1,386	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>100</u>	<u>2,453</u>	<u>-</u>	<u>-</u>	<u>10,145</u>	<u>-</u>	<u>1,386</u>	<u>-</u>	<u>-</u>
Disbursements:									
Current:									
Instruction	-	66	853	230	1,299	594	-	-	99
Support services	600	21,135	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	730	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	108	-	-	476	-	5	22
Total disbursements	<u>600</u>	<u>21,201</u>	<u>961</u>	<u>230</u>	<u>1,299</u>	<u>1,070</u>	<u>730</u>	<u>5</u>	<u>121</u>
Excess (deficiency) of receipts over disbursements	<u>(500)</u>	<u>(18,748)</u>	<u>(961)</u>	<u>(230)</u>	<u>8,846</u>	<u>(1,070)</u>	<u>656</u>	<u>(5)</u>	<u>(121)</u>
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(500)</u>	<u>(18,748)</u>	<u>(961)</u>	<u>(230)</u>	<u>8,846</u>	<u>(1,070)</u>	<u>656</u>	<u>(5)</u>	<u>(121)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (28,205)</u>	<u>\$ 30</u>	<u>\$ 151</u>	<u>\$ 8,846</u>	<u>\$ 441</u>	<u>\$ 656</u>	<u>\$ -</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	December 2008 WTEF Grants	January 2009 WTEF Grants	July 05 Hosts WTEF Grants	April 2009 WTEF Grants	January 2006 WTEF Grants	Golden Apple Awards 01/02	July 2006 WTEF Grants	May 2009 WTEF Grants	June 2009 WTEF Grants
Cash and investments - beginning	\$ 234	\$ 624	\$ 95	\$ 776	\$ 886	\$ 1,594	\$ 1,263	\$ 4,983	\$ 2,444
Receipts:									
Local sources	-	-	6,300	-	-	-	6,145	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	6,300	-	-	-	6,145	-	-
Disbursements:									
Current:									
Instruction	127	491	3,290	750	-	1,594	806	2,197	1,596
Support services	-	-	-	-	-	-	98	-	407
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	1,543	300
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	26	-	-	-	-	-
Total disbursements	127	491	3,290	776	-	1,594	904	3,740	2,303
Excess (deficiency) of receipts over disbursements	(127)	(491)	3,010	(776)	-	(1,594)	5,241	(3,740)	(2,303)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(127)	(491)	3,010	(776)	-	(1,594)	5,241	(3,740)	(2,303)
Cash and investments - ending	\$ 107	\$ 133	\$ 3,105	\$ -	\$ 886	\$ -	\$ 6,504	\$ 1,243	\$ 141

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	August 2009 WTEF Grants	December 2009 WTEF Grants	Cell Grant 2008-2009	AT&T School Success 08-09	Scope II 2005-2009	Cell Grant 2007-2008	EC Transportation Secondary	Tech Refunding Grant	November 2003 Patins State Conference
Cash and investments - beginning	\$ -	\$ -	\$ 32,571	\$ 49,826	\$ 193,955	\$ 46,595	\$ -	\$ 711,248	\$ 2,769
Receipts:									
Local sources	5,421	9,898	-	89,703	-	-	58,835	299,355	18,500
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	5,421	9,898	-	89,703	-	-	58,835	299,355	18,500
Disbursements:									
Current:									
Instruction	3,261	7,159	-	50,514	-	-	-	-	-
Support services	-	-	28,559	-	193,955	39,170	43,036	2,000	17,149
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	663	-	-	13,419	-	-	-	19,147	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	4,012	2,191	-	-	-	-	-
Total disbursements	3,924	7,159	32,571	66,124	193,955	39,170	43,036	21,147	17,149
Excess (deficiency) of receipts over disbursements	1,497	2,739	(32,571)	23,579	(193,955)	(39,170)	15,799	278,208	1,351
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,497	2,739	(32,571)	23,579	(193,955)	(39,170)	15,799	278,208	1,351
Cash and investments - ending	\$ 1,497	\$ 2,739	\$ -	\$ 73,405	\$ -	\$ 7,425	\$ 15,799	\$ 989,456	\$ 4,120

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	Patins State Conference 2005	Scholastic Read 180 Grant	WCJS/PSI IOTA XI Sorority	Grant King Grant USA Funds	2008-2009 Lumina Grant	High Ability 2009-2010	High Ability 2008-2009	Economic Education Grant	School Tech Advancement
Cash and investments - beginning	\$ 4,726	\$ (331,416)	\$ -	\$ 3,038	\$ 5,852	\$ -	\$ 25,356	\$ 269	\$ (98,825)
Receipts:									
Local sources	8,709	-	7,960	20,000	9,199	-	-	-	-
State sources	-	-	-	-	-	91,775	-	-	651,487
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	8,709	-	7,960	20,000	9,199	91,775	-	-	651,487
Disbursements:									
Current:									
Instruction	8,152	-	-	17,819	-	60,896	21,833	269	-
Support services	-	-	-	-	9,567	-	-	-	569,022
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	13,730
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	3,552	3,523	-	-
Total disbursements	8,152	-	-	17,819	9,567	64,448	25,356	269	582,752
Excess (deficiency) of receipts over disbursements	557	-	7,960	2,181	(368)	27,327	(25,356)	(269)	68,735
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	557	-	7,960	2,181	(368)	27,327	(25,356)	(269)	68,735
Cash and investments - ending	\$ 5,283	\$ (331,416)	\$ 7,960	\$ 5,219	\$ 5,484	\$ 27,327	\$ -	\$ -	\$ (30,090)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	G.E.D. Testing	State Medicaid Fund	Non-English Speaking Program	Project Hi-Net Technology	Technology Plan Grant	State Desegregation	Warehouse Supply	Wellness Program 06-08	Mega Gas Service Contract
Cash and investments - beginning	\$ 47,567	\$ 185,632	\$ (4,884,674)	\$ 288,061	\$ 370,175	\$ 1,748,435	\$ 44,161	\$ 26,288	\$ 8,454
Receipts:									
Local sources	49,600	-	-	242,673	-	-	-	-	114,101
State sources	-	10,443	261,054	-	-	1,689,523	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>49,600</u>	<u>10,443</u>	<u>261,054</u>	<u>242,673</u>	<u>-</u>	<u>1,689,523</u>	<u>-</u>	<u>-</u>	<u>114,101</u>
Disbursements:									
Current:									
Instruction	61,995	-	1,086,829	-	-	90,808	-	-	-
Support services	-	-	-	-	365,628	785,007	10,256	-	67,673
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	27,545	-	732,872	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	7,658	-	-	-	-	-	-
Total disbursements	<u>61,995</u>	<u>-</u>	<u>1,094,487</u>	<u>27,545</u>	<u>365,628</u>	<u>1,608,687</u>	<u>10,256</u>	<u>-</u>	<u>67,673</u>
Excess (deficiency) of receipts over disbursements	<u>(12,395)</u>	<u>10,443</u>	<u>(833,433)</u>	<u>215,128</u>	<u>(365,628)</u>	<u>80,836</u>	<u>(10,256)</u>	<u>-</u>	<u>46,428</u>
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	5,335,176	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,335,176</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>(12,395)</u>	<u>10,443</u>	<u>4,501,743</u>	<u>215,128</u>	<u>(365,628)</u>	<u>80,836</u>	<u>(10,256)</u>	<u>-</u>	<u>46,428</u>
Cash and investments - ending	<u>\$ 35,172</u>	<u>\$ 196,075</u>	<u>\$ (382,931)</u>	<u>\$ 503,189</u>	<u>\$ 4,547</u>	<u>\$ 1,829,271</u>	<u>\$ 33,905</u>	<u>\$ 26,288</u>	<u>\$ 54,882</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	ESEC	Title I 2009-2010	Title I 2008-2009	SF School Improvement Summer	Title I GC School Improvement	Title V 2007-2008	Special Education IDEA 08-09	WCJS IDEA 14210-063-PN01	Special Education Carry-Over 2009-2010
Cash and investments - beginning	\$ 384	\$ 25	\$ 793,023	\$ 23,379	\$ 35,344	\$ 974	\$ 67,643	\$ -	\$ -
Receipts:									
Local sources	122,068	6,103	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	4,173,493	3,572	-	-	16,474	252,283	6,169,999	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	122,068	4,179,596	3,572	-	-	16,474	252,283	6,169,999	-
Disbursements:									
Current:									
Instruction	-	2,100,751	424,269	15,482	8,000	12,485	85,472	6,171,241	49,912
Support services	127,885	1,117,662	133,422	5,127	27,344	-	-	-	-
Noninstructional services	-	115,605	19,423	974	-	3,500	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	7,814	115,215	1,796	-	1,463	172,135	-	-
Total disbursements	127,885	3,341,832	692,329	23,379	35,344	17,448	257,607	6,171,241	49,912
Excess (deficiency) of receipts over disbursements	(5,817)	837,764	(688,757)	(23,379)	(35,344)	(974)	(5,324)	(1,242)	(49,912)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	104,266	-	-	-	-	-	-	62,319
Transfers out	-	-	(104,266)	-	-	-	(62,319)	-	-
Total other financing sources (uses)	-	104,266	(104,266)	-	-	-	(62,319)	-	62,319
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,817)	942,030	(793,023)	(23,379)	(35,344)	(974)	(67,643)	(1,242)	12,407
Cash and investments - ending	\$ (5,433)	\$ 942,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,242)	\$ 12,407

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	Special Education Carry-Over	Special Education Carry-Over 08-09	WCJS RTI Grant 08-09	Wayne Special Education 2008-2009	Wayne Special Education 09/10 14210-063-PN01	PATINS 2009/2010	PATINS 08/09	Preschool 45709-PN01	Preschool 09/10 45710-063-PN01
Cash and investments - beginning	\$ 810	\$ 12,983	\$ 65,183	\$ 17,098	\$ -	\$ -	\$ (55,005)	\$ 8,032	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	103	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	13,601	84,704	765,952	2,370,000	764,000	585,607	23,227	223,001
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	13,601	84,704	765,952	2,370,000	764,000	585,710	23,227	223,001
Disbursements:									
Current:									
Instruction	810	24,615	146,298	696,335	2,369,719	844,626	494,407	17,972	221,824
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,969	3,589	86,715	-	18,487	36,298	7,085	-
Total disbursements	810	26,584	149,887	783,050	2,369,719	863,113	530,705	25,057	221,824
Excess (deficiency) of receipts over disbursements	(810)	(12,983)	(65,183)	(17,098)	281	(99,113)	55,005	(1,830)	1,177
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(6,202)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(6,202)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(810)	(12,983)	(65,183)	(17,098)	281	(99,113)	55,005	(8,032)	1,177
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 281	\$ (99,113)	\$ -	\$ -	\$ 1,177

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	Preschool FY 08 Carry Over	WCJS Special Education Carry Over	Adult Basic Education Comp	Adult Basic Education Comp 2009-2010	Drug Free Schools 2005-2006	Safe and Drug Free 07-08	Title IV Safe and Drug Free	Vocational and Technical Board Grants	Moving Forward FY08
Cash and investments - beginning	\$ 18,519	\$ -	\$ 45,420	\$ -	\$ (46,560)	\$ 2,300	\$ -	\$ -	\$ 638
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	193,748	-	-	-	400,036	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	193,748	-	-	-	400,036	-
Disbursements:									
Current:									
Instruction	18,519	-	4,293	32,368	305	942	-	485,207	638
Support services	-	-	36,357	112,029	1,253	-	50,605	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	4,770	-	-	1,358	-	-	-
Total disbursements	18,519	-	45,420	144,397	1,558	2,300	50,605	485,207	638
Excess (deficiency) of receipts over disbursements	(18,519)	-	(45,420)	49,351	(1,558)	(2,300)	(50,605)	(85,171)	(638)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	6,202	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	6,202	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(18,519)	6,202	(45,420)	49,351	(1,558)	(2,300)	(50,605)	(85,171)	(638)
Cash and investments - ending	\$ -	\$ 6,202	\$ -	\$ 49,351	\$ (48,118)	\$ -	\$ (50,605)	\$ (85,171)	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	Carl Perkins Vocational Ed	Impact Youth Program	Federal Medicaid	REMS Readiness and Emergency	Title II SY 07-08	Title II Part A 2009-2011	Title II Part A SY 08-09	Title II Part D CADRE 2	Title III 2009-2010
Cash and investments - beginning	\$ (40,553)	\$ 14,672	\$ 11,461	\$ -	\$ 46,558	\$ -	\$ 12,729	\$ -	\$ -
Receipts:									
Local sources	-	-	126	-	-	-	-	-	-
State sources	-	-	4,407	-	-	-	-	-	-
Federal sources	130,129	-	24,206	110,477	129,338	214,505	320,002	255,000	172,002
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	130,129	-	28,739	110,477	129,338	214,505	320,002	255,000	172,002
Disbursements:									
Current:									
Instruction	74,585	-	-	110,477	-	6,554	233,922	-	170,913
Support services	-	-	32,651	-	149,718	1,855	98,407	165,327	9,947
Noninstructional services	-	-	-	-	-	-	-	-	1,518
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	14,991	-	-	-	26,178	-	-	-	-
Total disbursements	89,576	-	32,651	110,477	175,896	8,409	332,329	165,327	182,378
Excess (deficiency) of receipts over disbursements	40,553	-	(3,912)	-	(46,558)	206,096	(12,327)	89,673	(10,376)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	40,553	-	(3,912)	-	(46,558)	206,096	(12,327)	89,673	(10,376)
Cash and investments - ending	\$ -	\$ 14,672	\$ 7,549	\$ -	\$ -	\$ 206,096	\$ 402	\$ 89,673	\$ (10,376)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

	Title III 2006-2007	Fiscal Stabilization - Education	Title I Stimulus	Special Education - Part B Stimulus	Special Education - Preschool Stimulus	Wayne's Part B Stimulus	Clearing Account	Totals
Cash and investments - beginning	\$ 83,463	\$ 7,944,242	\$ 644,293	\$ (2,840)	\$ -	\$ -	\$ 3,387,255	\$ 46,547,396
Receipts:								
Local sources	-	-	11,636	-	-	-	-	101,411,278
State sources	-	-	-	-	-	-	-	106,867,807
Federal sources	-	2,964,647	2,093,943	6,604,001	255,054	30,000	-	36,215,358
Temporary loans	-	-	-	-	-	-	-	5,206,071
Other	-	-	-	-	-	-	58,125,887	69,169,916
Total receipts	<u>-</u>	<u>2,964,647</u>	<u>2,105,579</u>	<u>6,604,001</u>	<u>255,054</u>	<u>30,000</u>	<u>58,125,887</u>	<u>318,870,430</u>
Disbursements:								
Current:								
Instruction	62,279	10,908,889	407,228	6,570,057	320,730	-	-	107,430,841
Support services	15,000	-	722,492	45,200	-	30,000	-	60,178,449
Noninstructional services	1,669	-	7,900	-	-	-	-	9,755,212
Facilities acquisition and construction	-	-	-	-	-	-	-	4,868,404
Debt services	-	-	-	-	-	-	-	55,507,303
Nonprogrammed charges	4,515	-	-	69,276	-	-	57,186,293	63,008,128
Total disbursements	<u>83,463</u>	<u>10,908,889</u>	<u>1,137,620</u>	<u>6,684,533</u>	<u>320,730</u>	<u>30,000</u>	<u>57,186,293</u>	<u>300,748,337</u>
Excess (deficiency) of receipts over disbursements	<u>(83,463)</u>	<u>(7,944,242)</u>	<u>967,959</u>	<u>(80,532)</u>	<u>(65,676)</u>	<u>-</u>	<u>939,594</u>	<u>18,122,093</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	4,355
Transfers in	-	-	-	-	-	-	-	10,731,456
Transfers out	-	-	-	-	-	-	-	(10,731,456)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,355</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(83,463)</u>	<u>(7,944,242)</u>	<u>967,959</u>	<u>(80,532)</u>	<u>(65,676)</u>	<u>-</u>	<u>939,594</u>	<u>18,126,448</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,612,252</u>	<u>\$ (83,372)</u>	<u>\$ (65,676)</u>	<u>\$ -</u>	<u>\$ 4,326,849</u>	<u>\$ 64,673,844</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011

	General	Debt Service	Retirement Service Bond Debt	Capital Projects	School Transportation	Transportation School Bus Replacement	Construction	School Lunch	Textbook Rental
Cash and investments - beginning	\$ 7,693,059	\$ 10,203,969	\$ 583,017	\$ 5,767,767	\$ 4,339,449	\$ 2,248,279	\$ 202,441	\$ 4,927,171	\$ 904,637
Receipts:									
Local sources	2,383,811	18,660,826	1,735,685	10,175,115	7,524,065	253,920	-	1,859,377	322,615
State sources	102,520,911	-	1,935,341	-	802,040	-	-	177,937	901,384
Federal sources	70,032	-	-	-	-	-	-	7,132,136	-
Temporary loans	-	-	272,761	-	-	-	-	-	-
Other	34,345	-	1,649	-	51,900	-	-	-	-
Total receipts	<u>105,009,099</u>	<u>18,660,826</u>	<u>3,945,436</u>	<u>10,175,115</u>	<u>8,378,005</u>	<u>253,920</u>	<u>-</u>	<u>9,169,450</u>	<u>1,223,999</u>
Disbursements:									
Current:									
Instruction	76,178,039	-	-	-	-	-	-	-	-
Support services	22,881,693	-	-	7,660,596	7,955,983	825,863	-	2,718	650,596
Noninstructional services	1,089,165	-	-	-	-	-	-	8,224,796	-
Facilities acquisition and construction	107,044	-	-	3,027,418	-	-	202,441	-	-
Debt services	-	21,251,095	2,651,872	962,157	2,440,047	-	-	-	-
Nonprogrammed charges	2,581,579	-	-	-	-	-	-	900,000	-
Total disbursements	<u>102,837,520</u>	<u>21,251,095</u>	<u>2,651,872</u>	<u>11,650,171</u>	<u>10,396,030</u>	<u>825,863</u>	<u>202,441</u>	<u>9,127,514</u>	<u>650,596</u>
Excess (deficiency) of receipts over disbursements	<u>2,171,579</u>	<u>(2,590,269)</u>	<u>1,293,564</u>	<u>(1,475,056)</u>	<u>(2,018,025)</u>	<u>(571,943)</u>	<u>(202,441)</u>	<u>41,936</u>	<u>573,403</u>
Other financing sources (uses):									
Sale of capital assets	-	-	-	795	1,697	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(895,120)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(895,120)</u>	<u>-</u>	<u>-</u>	<u>795</u>	<u>1,697</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,276,459</u>	<u>(2,590,269)</u>	<u>1,293,564</u>	<u>(1,474,261)</u>	<u>(2,016,328)</u>	<u>(571,943)</u>	<u>(202,441)</u>	<u>41,936</u>	<u>573,403</u>
Cash and investments - ending	<u>\$ 8,969,518</u>	<u>\$ 7,613,700</u>	<u>\$ 1,876,581</u>	<u>\$ 4,293,506</u>	<u>\$ 2,323,121</u>	<u>\$ 1,676,336</u>	<u>\$ -</u>	<u>\$ 4,969,107</u>	<u>\$ 1,478,040</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	Self- Insurance	Levy Excess	WCJS Sanders	K12 Hearing Impaired	Preschool Hearing Impaired	WCJS Consulting	Vocational Evening Division	Area Joint Vocational	DayCare Center
Cash and investments - beginning	\$ 11,349,286	\$ -	\$ (79,648)	\$ (422,341)	\$ 40,630	\$ (176,529)	\$ 47,799	\$ 6,251,229	\$ 63,680
Receipts:									
Local sources	866,477	-	2,701,792	1,090,964	61,540	417,261	-	2,957,638	141,118
State sources	-	183,087	-	-	-	-	45,760	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	13,000,170	-	-	-	-	-	-	-	-
Total receipts	13,866,647	183,087	2,701,792	1,090,964	61,540	417,261	45,760	2,957,638	141,118
Disbursements:									
Current:									
Instruction	-	-	2,877,924	1,216,839	37,009	511,432	51,351	1,306,935	-
Support services	11,351,262	-	153,020	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	142,075
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	11,351,262	-	3,030,944	1,216,839	37,009	511,432	51,351	1,306,935	142,075
Excess (deficiency) of receipts over disbursements	2,515,385	183,087	(329,152)	(125,875)	24,531	(94,171)	(5,591)	1,650,703	(957)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,515,385	183,087	(329,152)	(125,875)	24,531	(94,171)	(5,591)	1,650,703	(957)
Cash and investments - ending	\$ 13,864,671	\$ 183,087	\$ (408,800)	\$ (548,216)	\$ 65,161	\$ (270,700)	\$ 42,208	\$ 7,901,932	\$ 62,723

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	Wayne Twp Childcare	Community Preschool	Alternative Education	SAFE School Haven	Miscellaneous Donation 02	Lilly Donation FJH	Maymester BDUHS Vincennes	WTP Answers to Autism	NGC The Library Fund
Cash and investments - beginning	\$ 66,546	\$ 155,245	\$ 531,386	\$ (21,310)	\$ 1,598	\$ (327)	\$ (8,935)	\$ 557	\$ 36,825
Receipts:									
Local sources	271,475	326,019	-	-	1,070	4,637	5,325	-	187
State sources	-	-	59,764	30,450	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5,252	-	-
Total receipts	<u>271,475</u>	<u>326,019</u>	<u>59,764</u>	<u>30,450</u>	<u>1,070</u>	<u>4,637</u>	<u>10,577</u>	<u>-</u>	<u>187</u>
Disbursements:									
Current:									
Instruction	48	240,345	-	21,359	527	546	-	-	-
Support services	-	553	-	670	-	2,250	-	-	-
Noninstructional services	235,231	-	-	-	-	-	1,220	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>235,279</u>	<u>240,898</u>	<u>-</u>	<u>22,029</u>	<u>527</u>	<u>2,796</u>	<u>1,220</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>36,196</u>	<u>85,121</u>	<u>59,764</u>	<u>8,421</u>	<u>543</u>	<u>1,841</u>	<u>9,357</u>	<u>-</u>	<u>187</u>
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>36,196</u>	<u>85,121</u>	<u>59,764</u>	<u>8,421</u>	<u>543</u>	<u>1,841</u>	<u>9,357</u>	<u>-</u>	<u>187</u>
Cash and investments - ending	<u>\$ 102,742</u>	<u>\$ 240,366</u>	<u>\$ 591,150</u>	<u>\$ (12,889)</u>	<u>\$ 2,141</u>	<u>\$ 1,514</u>	<u>\$ 422</u>	<u>\$ 557</u>	<u>\$ 37,012</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	Chinese Guest Teacher Grant	Reach Program	Sanders Lowe's Grant	CW PTO Donation	ROTC Reimbursement Program	CW - Lowe's Grant	Risk Behavior Survey Grant	Ben Davis Physics Grant	Chapel Glen K Kids Club
Cash and investments - beginning	\$ 6,361	\$ 5,020	\$ -	\$ 2,364	\$ (1,546)	\$ 54,900	\$ 300	\$ 591	\$ 763
Receipts:									
Local sources	-	944	10,000	-	14,151	-	-	1,501	600
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	944	10,000	-	14,151	-	-	1,501	600
Disbursements:									
Current:									
Instruction	6,233	-	-	1,310	17,245	8,011	-	1,092	600
Support services	-	5,964	-	-	-	14,713	-	-	163
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	34	300	85	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	6,233	5,964	-	1,310	17,245	22,758	300	1,177	763
Excess (deficiency) of receipts over disbursements	(6,233)	(5,020)	10,000	(1,310)	(3,094)	(22,758)	(300)	324	(163)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,233)	(5,020)	10,000	(1,310)	(3,094)	(22,758)	(300)	324	(163)
Cash and investments - ending	\$ 128	\$ -	\$ 10,000	\$ 1,054	\$ (4,640)	\$ 32,142	\$ -	\$ 915	\$ 600

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	N Wayne Parent Program	NW Cook Kats Grant	Garden City Marathon	XMester - BDUHS	2011 BDUHS X-Mester	2012 XMester BDUHS	Adult Basic Education State	Adult Basic Education	Adult Basic Education Allisons
Cash and investments - beginning	\$ 2,713	\$ 4	\$ 2,828	\$ (24,012)	\$ -	\$ -	\$ 34,231	\$ (169,415)	\$ 23,915
Receipts:									
Local sources	-	-	1,000	14,442	24,371	309	69,211	28,496	8,737
State sources	-	-	-	-	-	-	245,205	169,615	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,000	14,442	24,371	309	314,416	198,111	8,737
Disbursements:									
Current:									
Instruction	378	4	402	-	3,300	-	271,724	243,589	14,226
Support services	-	-	-	2,199	400	-	11,071	4,807	1,081
Noninstructional services	-	-	736	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	378	4	1,138	2,199	3,700	-	282,795	248,396	15,307
Excess (deficiency) of receipts over disbursements	(378)	(4)	(138)	12,243	20,671	309	31,621	(50,285)	(6,570)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(378)	(4)	(138)	12,243	20,671	309	31,621	(50,285)	(6,570)
Cash and investments - ending	\$ 2,335	\$ -	\$ 2,690	\$ (11,769)	\$ 20,671	\$ 309	\$ 65,852	\$ (219,700)	\$ 17,345

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	Adult Basic Education Access to Recovery	Extra- Curricular Activities	Printing Services	Facilities Rental	Chase ECA Charges	BDHS Fitness Center	September 2008 WTEF Grants	December 2008 WTEF Grants	May 2010 WTEF Grants
Cash and investments - beginning	\$ 15,634	\$ -	\$ 117,300	\$ (2,091)	\$ -	\$ (28,205)	\$ 30	\$ 151	\$ 8,846
Receipts:									
Local sources	28,434	38,181	67,547	63,047	584,743	2,103	-	-	450
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	17,538	-	-	-
Total receipts	28,434	38,181	67,547	63,047	584,743	19,641	-	-	450
Disbursements:									
Current:									
Instruction	-	19	-	-	-	-	-	-	7,682
Support services	22,748	-	42,786	449	-	-	30	151	900
Noninstructional services	-	36,872	-	58,487	538,513	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	22,748	36,891	42,786	58,936	538,513	-	30	151	8,582
Excess (deficiency) of receipts over disbursements	5,686	1,290	24,761	4,111	46,230	19,641	(30)	(151)	(8,132)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,686	1,290	24,761	4,111	46,230	19,641	(30)	(151)	(8,132)
Cash and investments - ending	\$ 21,320	\$ 1,290	\$ 142,061	\$ 2,020	\$ 46,230	\$ (8,564)	\$ -	\$ -	\$ 714

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	June 2008 WTEF Grants	WTEF Jameson Camp Project	February 2008 WTEF Grants	March 2008 WTEF Grants	December 2008 WTEF Grants	January 2009 WTEF Grants	July 05 Hosts WTEF Grants	January 2006 WTEF Grants	July 2006 WTEF Grants
Cash and investments - beginning	\$ 441	\$ 656	\$ -	\$ -	\$ 107	\$ 133	\$ 3,105	\$ 886	\$ 6,504
Receipts:									
Local sources	9,035	900	10,240	4,932	-	-	3,300	-	2,658
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	9,035	900	10,240	4,932	-	-	3,300	-	2,658
Disbursements:									
Current:									
Instruction	2,792	-	5,495	-	-	43	5,524	80	2,472
Support services	441	600	-	-	68	13	-	471	-
Noninstructional services	2,410	972	1,125	-	-	-	-	-	-
Facilities acquisition and construction	774	-	1,962	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	39	77	-	-	-
Total disbursements	6,417	1,572	8,582	-	107	133	5,524	551	2,472
Excess (deficiency) of receipts over disbursements	2,618	(672)	1,658	4,932	(107)	(133)	(2,224)	(551)	186
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,618	(672)	1,658	4,932	(107)	(133)	(2,224)	(551)	186
Cash and investments - ending	\$ 3,059	\$ (16)	\$ 1,658	\$ 4,932	\$ -	\$ -	\$ 881	\$ 335	\$ 6,690

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	May 2009 WTEF Grants	June 2009 WTEF Grants	August 2009 WTEF Grants	December 2009 WTEF Grants	AT&T School Success 08-09	Cell Grant 2007-2008	EC Transportation Secondary	Tech Refunding Grant	November 2003 Patins State Conference
Cash and investments - beginning	\$ 1,243	\$ 141	\$ 1,497	\$ 2,739	\$ 73,405	\$ 7,425	\$ 15,799	\$ 989,456	\$ 4,120
Receipts:									
Local sources	-	-	-	-	83,584	-	58,101	-	24,501
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	562,500	-
Total receipts	-	-	-	-	83,584	-	58,101	562,500	24,501
Disbursements:									
Current:									
Instruction	26	-	12	69	55,732	-	-	-	-
Support services	-	98	-	-	-	7,425	62,529	2,005	22,097
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	22	-	19	-	1,349	-	-	194,623	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	43	-	-	-	-	-	-	-
Total disbursements	48	141	31	69	57,081	7,425	62,529	196,628	22,097
Excess (deficiency) of receipts over disbursements	(48)	(141)	(31)	(69)	26,503	(7,425)	(4,428)	365,872	2,404
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(48)	(141)	(31)	(69)	26,503	(7,425)	(4,428)	365,872	2,404
Cash and investments - ending	\$ 1,195	\$ -	\$ 1,466	\$ 2,670	\$ 99,908	\$ -	\$ 11,371	\$ 1,355,328	\$ 6,524

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	October 2010 Annual Meeting	Patins State Conference 2005	Scholastic Read 180 Grant	WCJS/PSI IOTA XI Sorority	Grant King Grant USA Funds	2008-2009 Lumina Grant	High Ability 2009-2010	High Ability 2010-2011	School Tech Advancement
Cash and investments - beginning	\$ -	\$ 5,283	\$ (331,416)	\$ 7,960	\$ 5,219	\$ 5,484	\$ 27,327	\$ -	\$ (30,090)
Receipts:									
Local sources	4,800	-	150,000	5,970	21,138	8,218	-	-	-
State sources	-	-	-	-	-	-	-	90,398	1,673,319
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>4,800</u>	<u>-</u>	<u>150,000</u>	<u>5,970</u>	<u>21,138</u>	<u>8,218</u>	<u>-</u>	<u>90,398</u>	<u>1,673,319</u>
Disbursements:									
Current:									
Instruction	-	5,283	-	-	23,783	-	27,327	47,057	-
Support services	4,800	-	-	199	-	8,727	-	-	907,447
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	735,887
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	3,219	-
Total disbursements	<u>4,800</u>	<u>5,283</u>	<u>-</u>	<u>199</u>	<u>23,783</u>	<u>8,727</u>	<u>27,327</u>	<u>50,276</u>	<u>1,643,334</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(5,283)</u>	<u>150,000</u>	<u>5,771</u>	<u>(2,645)</u>	<u>(509)</u>	<u>(27,327)</u>	<u>40,122</u>	<u>29,985</u>
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>(5,283)</u>	<u>150,000</u>	<u>5,771</u>	<u>(2,645)</u>	<u>(509)</u>	<u>(27,327)</u>	<u>40,122</u>	<u>29,985</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (181,416)</u>	<u>\$ 13,731</u>	<u>\$ 2,574</u>	<u>\$ 4,975</u>	<u>\$ -</u>	<u>\$ 40,122</u>	<u>\$ (105)</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	G.E.D. Testing	State Medicaid Fund	Non-English Speaking Program	Project Hi-Net Technology	Technology Plan Grant	State Desegregation	Warehouse Supply	ENL Program	Wellness Program 06-08
Cash and investments - beginning	\$ 35,172	\$ 196,075	\$ (382,931)	\$ 503,189	\$ 4,547	\$ 1,829,271	\$ 33,905	\$ -	\$ 26,288
Receipts:									
Local sources	51,969	-	-	318,111	-	-	-	-	-
State sources	-	52,967	225,402	2,960	-	1,407,100	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	51,969	52,967	225,402	321,071	-	1,407,100	-	-	-
Disbursements:									
Current:									
Instruction	63,500	-	670,955	-	-	13,653	-	482,607	-
Support services	-	-	14,714	-	4,461	823,714	5,272	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	53,787	-	34,336	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	7,755	-	-	-	-	-	-
Total disbursements	63,500	-	693,424	53,787	4,461	871,703	5,272	482,607	-
Excess (deficiency) of receipts over disbursements	(11,531)	52,967	(468,022)	267,284	(4,461)	535,397	(5,272)	(482,607)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	895,120	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	895,120	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,531)	52,967	427,098	267,284	(4,461)	535,397	(5,272)	(482,607)	-
Cash and investments - ending	\$ 23,641	\$ 249,042	\$ 44,167	\$ 770,473	\$ 86	\$ 2,364,668	\$ 28,633	\$ (482,607)	\$ 26,288

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	Mega Gas Service Contract	ESEC	Title I 2009-2010	Title I 2010-2011	WCJS IDEA 14210-063-PN01	Special Education IDEA 10-11	Special Education Carry-Over 2009-2010	Response to Instruction (RTI)	Wayne Special Education 09/10 14210-063-PN01
Cash and investments - beginning	\$ 54,882	\$ (5,433)	\$ 942,055	\$ -	\$ (1,242)	\$ -	\$ 12,407	\$ -	\$ 281
Receipts:									
Local sources	20,587	154,273	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	359,501	2,067,765	375,232	4,893,953	-	147,399	891,363
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	20,587	154,273	359,501	2,067,765	375,232	4,893,953	-	147,399	891,363
Disbursements:									
Current:									
Instruction	-	-	458,566	2,293,550	127,006	271,567	12,407	-	770,132
Support services	67,477	117,927	280,627	905,811	-	-	-	228,212	-
Noninstructional services	-	-	13,800	124,045	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	164,527	2,617	243,304	4,731,417	-	-	121,512
Total disbursements	67,477	117,927	917,520	3,326,023	370,310	5,002,984	12,407	228,212	891,644
Excess (deficiency) of receipts over disbursements	(46,890)	36,346	(558,019)	(1,258,258)	4,922	(109,031)	(12,407)	(80,813)	(281)
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	384,011	-	-	-	-	-
Transfers out	-	-	(384,011)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(384,011)	384,011	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(46,890)	36,346	(942,030)	(874,247)	4,922	(109,031)	(12,407)	(80,813)	(281)
Cash and investments - ending	\$ 7,992	\$ 30,913	\$ 25	\$ (874,247)	\$ 3,680	\$ (109,031)	\$ -	\$ (80,813)	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	Wayne Special Education	PATINS 2009/2010	Preschool 09/10 45710-063-PN01	Preschool FY 08 Carry Over	WCJS Special Education Carry Over	Adult Basic Education Comp Grant 2010-2011	Adult Basic Education Comp 2009-2010	Drug Free Schools 2005-2006	Title IV Safe and Drug Free
Cash and investments - beginning	\$ -	\$ (99,113)	\$ 1,177	\$ -	\$ 6,202	\$ -	\$ 49,351	\$ (48,118)	\$ (50,605)
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	2,271,957	138,584	24,341	174,488	-	127,590	-	52,746	63,372
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>2,271,957</u>	<u>138,584</u>	<u>24,341</u>	<u>174,488</u>	<u>-</u>	<u>127,590</u>	<u>-</u>	<u>52,746</u>	<u>63,372</u>
Disbursements:									
Current:									
Instruction	2,552,616	39,471	16,302	42,532	6,202	43,645	8,609	1,439	-
Support services	-	-	-	-	-	177,384	36,123	1,222	18,343
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	9,216	155,604	-	-	4,619	1,519	-
Total disbursements	<u>2,552,616</u>	<u>39,471</u>	<u>25,518</u>	<u>198,136</u>	<u>6,202</u>	<u>221,029</u>	<u>49,351</u>	<u>4,180</u>	<u>18,343</u>
Excess (deficiency) of receipts over disbursements	<u>(280,659)</u>	<u>99,113</u>	<u>(1,177)</u>	<u>(23,648)</u>	<u>(6,202)</u>	<u>(93,439)</u>	<u>(49,351)</u>	<u>48,566</u>	<u>45,029</u>
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(280,659)</u>	<u>99,113</u>	<u>(1,177)</u>	<u>(23,648)</u>	<u>(6,202)</u>	<u>(93,439)</u>	<u>(49,351)</u>	<u>48,566</u>	<u>45,029</u>
Cash and investments - ending	<u>\$ (280,659)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23,648)</u>	<u>\$ -</u>	<u>\$ (93,439)</u>	<u>\$ -</u>	<u>\$ 448</u>	<u>\$ (5,576)</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	Vocational and Technical Board Grants	Carl Perkins Grant FY 2011	Impact Youth Program	Federal Medicaid	REMS Readiness and Emergency	Title II Part A 2009-2011	Title II Part A SY 08-09	Title II Part D CADRE 2	Opportunity School Grant
Cash and investments - beginning	\$ (85,171)	\$ -	\$ 14,672	\$ 7,549	\$ -	\$ 206,096	\$ 402	\$ 89,673	\$ -
Receipts:									
Local sources	-	-	-	685	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	133,346	452,914	-	129,152	62,716	48,870	180,001	39,000	39,000
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	133,346	452,914	-	129,837	62,716	48,870	180,001	39,000	39,000
Disbursements:									
Current:									
Instruction	32,594	478,628	34	749	62,716	270,824	-	-	-
Support services	-	-	-	19,413	-	62,017	152,459	110,673	39,000
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	15,361	16,120	-	-	-	-	27,944	18,000	-
Total disbursements	47,955	494,748	34	20,162	62,716	332,841	180,403	128,673	39,000
Excess (deficiency) of receipts over disbursements	85,391	(41,834)	(34)	109,675	-	(283,971)	(402)	(89,673)	-
Other financing sources (uses):									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	85,391	(41,834)	(34)	109,675	-	(283,971)	(402)	(89,673)	-
Cash and investments - ending	\$ 220	\$ (41,834)	\$ 14,638	\$ 117,224	\$ -	\$ (77,875)	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

	Title III 2009-2010	Title III 2006-2007	Title I Stimulus	Special Education - Part B Stimulus	Special Education - Preschool Stimulus	Education Jobs Grant	Clearing Account	Totals
Cash and investments - beginning	\$ (10,376)	\$ -	\$ 1,612,252	\$ (83,372)	\$ (65,676)	\$ -	\$ 4,326,849	\$ 64,673,844
Receipts:								
Local sources	-	-	-	7,113	-	-	-	53,659,299
State sources	-	-	-	-	-	-	-	110,523,640
Federal sources	50,560	146,721	412,088	3,917,697	135,286	2,411,720	-	26,949,530
Temporary loans	-	-	-	-	-	-	-	272,761
Other	-	-	-	-	-	-	59,866,899	73,540,253
Total receipts	50,560	146,721	412,088	3,924,810	135,286	2,411,720	59,866,899	264,945,483
Disbursements:								
Current:								
Instruction	21,044	171,947	541,713	3,320,942	42,800	2,411,720	-	98,424,334
Support services	13,251	8,976	1,530,812	45,200	-	-	-	57,272,674
Noninstructional services	1,438	776	122,866	-	-	-	-	10,594,527
Facilities acquisition and construction	-	-	-	-	-	-	-	4,360,081
Debt services	-	-	-	-	-	-	-	27,305,171
Nonprogrammed charges	4,451	-	24,331	564,000	28,500	-	60,003,053	69,628,807
Total disbursements	40,184	181,699	2,219,722	3,930,142	71,300	2,411,720	60,003,053	267,585,594
Excess (deficiency) of receipts over disbursements	10,376	(34,978)	(1,807,634)	(5,332)	63,986	-	(136,154)	(2,640,111)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	2,492
Transfers in	-	-	2,225,574	-	-	-	-	3,504,705
Transfers out	-	-	(2,225,574)	-	-	-	-	(3,504,705)
Total other financing sources (uses)	-	-	-	-	-	-	-	2,492
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,376	(34,978)	(1,807,634)	(5,332)	63,986	-	(136,154)	(2,637,619)
Cash and investments - ending	\$ -	\$ (34,978)	\$ (195,382)	\$ (88,704)	\$ (1,690)	\$ -	\$ 4,190,695	\$ 62,036,225

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2011

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.

	Ending Balance
Capital assets:	
Capital assets, not being depreciated:	
Land	\$ 6,245,677
Buildings	557,187,352
Machinery and equipment	46,893,699
Construction in progress	1,433,173
 Total capital assets	 \$ 611,759,901

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 June 30, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Capital leases:		
Four elementary school building renovations	\$ 45,030,000	\$ 5,686,750
High School building construction and renovation	82,905,000	7,221,625
Two elementary and one junior high building renovations	107,555,000	5,780,128
Ben Davis University renovation	21,170,000	1,770,138
Common School Loans		
Technology, A1174	234,800	236,561
Technology, A1193	74,977	75,539
Technology, A1231	492,879	250,753
Technology, A1244	111,658	75,369
Technology, A1282	618,759	253,072
Technology, A1301	185,641	75,927
Technology, A1337	247,831	64,281
Technology, A0586	950,000	81,312
Technology, A1416	247,860	57,421
Technology, A1438	990,000	211,226
Tax Anticipation Warrants	272,761	276,066
Bonds payable:		
General obligation bonds:		
Teacher Retirement Series 2004	<u>18,220,000</u>	<u>2,034,605</u>
<b>Total debt</b>	<u><u>\$ 279,307,166</u></u>	<u><u>\$ 24,150,773</u></u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
OTHER REPORT

The audit report presented herein was prepared in addition to other official report prepared for the School Corporation as listed below:

Superintendent's Contract

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS

**QUESTIONED COST – LACK OF CONTRACT/SUPPORTING DOCUMENTATION**

A local contractor was paid for grounds crew services, including snow removal, lawn care, and other miscellaneous types of maintenance, without a written contract. We could not determine if the rate and amounts paid were correct without a contract.

In addition to the lack of a contract, the invoices submitted by the contractor prior to 2011 did not contain sufficient detailed information to substantiate the payment. For these invoices, the contractor only listed the number of man hours he and his crew worked. The details of specific dates worked, the places and activities worked on, or the names of the contractor's employees doing the work were not submitted on or with the invoices. There also was not any evidence the invoice was approved by a School Corporation official who would have had knowledge the contractor's services had been received. Additionally, invoices for four payments from 2010 totaling \$96,184 were not presented for audit. School Corporation officials attempted to locate these invoices but were not successful.

The total paid to this contractor during the audit period without sufficient supporting documentation was \$983,709. (See Schedule of Questioned Costs, page 75)

Beginning in 2011, School Corporation officials required detailed information for all invoices submitted to be provided before payments were made. The last payment made to this contractor was May 24, 2011, after which the School Corporation no longer utilized their services.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Indiana Code 5-11-10-1.6 states in part:

" . . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

. . . (2) the invoice or bill is approved by the officer or person receiving the goods or services; . . ."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

**LACK OF BOARD OF EDUCATION APPROVAL FOR DISBURSEMENTS**

The School Board members did not approve School Corporation disbursements by signing either the Account Payable Vouchers or the Docket Report Accounts Payable (Accounts Payable Voucher Register General Form 364) as required. Approving the disbursements in this manner would show the amounts allowed to each claimant. Instead, the minutes of each School Board meeting only indicated a resolution was adopted to pay claims in the monthly financial report.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

Indiana Code 5-11-10-2 states in part: . . .

"(b) The state board of accounts shall prescribe a form which will permit claims from two (2) or more claimants to be listed on a single document and, when such list is signed by members of the governing body showing the claims and amounts allowed each claimant and the total claimed and allowed as listed on such document, it shall not be necessary for the members to sign each claim. . .

(d) The form prescribed under this section shall be prepared by or filed with the disbursing officer of the political subdivision, together with:

- (1) the supporting claims if payment is made under section 1 of this chapter; or
- (2) the supporting invoices or bills if payment is made under section 1.6 of this chapter. All such documents shall be carefully preserved by the disbursing officer as a part of the official records of the office. . . ."

***PRESCRIBED FORMS***

The Textbook Rental receipt form TBR-2 (Official Receipt - Individual Textbook Rental List) was not used by the individual school buildings. The student accounts were credited for payments received and payments received were reflected in the subsequent billing statement. Receipts were only issued upon request. Similar comments appeared in prior Reports B35852 and B31775.

The original of Form TBR-2 is to be given the payer (student or parent). The duplicate is to be retained by the issuing officer and the triplicate is to remain intact in the book. The duplicate, together with rental fees collected, must be transmitted daily to the treasurer. The treasurer may direct the issuing officer to deposit all fees collected each day and submit an acknowledged, duplicate deposit slip with duplicate copies of Form TBR-2. The treasurer may also require the issuing officer to submit a summary or recap sheet of all fees collected by grade or other designated categories. If this is done, the total of the summary or recap sheet must agree with the amount on the duplicate deposit sheet as well as the total of all TBR-2 forms submitted for the day. All duplicates of Form TBR-2 shall be filed alphabetically, by student last names, in the office of the treasurer for audit purposes. A separate TBR-2 should be issued each time a payment is made. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 2)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

***QUESTIONED COST - CASH DISBURSEMENTS FOR FIELD TRIPS AND OTHER EVENTS (Applies to Ben Davis High School)***

We noted 53 instances where the Extra-Curricular Accounts (ECA) Treasurer advanced cash to teachers and staff for use on trips and other extra-curricular events. The teacher or staff member would go to the ECA Treasurer prior to the event and request the cash up-front to pay for trip expenses, such as student and adult meals, parking, hotels, etc. Cash was then taken from the collections the ECA Treasurer had in her possession and given to the teacher or staff member. In its place, a check was

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 AUDIT RESULTS AND COMMENTS  
 (Continued)

written payable to the order of the Ben Davis Bookstore and deposited in the bank. The cash teachers and staff received would then be distributed to students and adults going on the trip for their meals or other expenses. Supporting documentation detailing how the cash was spent, such as paid receipts for meals, hotel bills, etc., was only available in the ECA Treasurer's records for eight of the 53 instances.

The following table summarized the cash disbursements made and the supporting documentation that was presented for audit. (See Summary of Questioned Costs, page 75)

	2009-10	2010-11	Totals
Cash disbursed for trips and other expenses	\$ 13,377	\$ 11,292	\$ 24,669
Supporting documentatin presented for audit	(3,625)	(529)	(4,154)
Unaccounted for cash disbursements	\$ 9,752	\$ 10,763	\$ 20,515

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

***DEPOSITING RECEIPTS (Applies to Ben Davis High and Chapelwood Elementary Schools)***

At Ben Davis High School, receipts were often written for amounts which could not be verified to bank deposits. For more detailed reviewing, we focused on a judgmentally selected time period. We reviewed nine deposits in a three week period and found six instances where the amount of the cash and checks indicated as being received on the receipts did not agree to the cash and checks that were actually deposited.

Further examination disclosed three basic reasons for the deposit composition not matching how the monies were received:

1. Cashing of personal checks: In the three week period we described above, we observed three instances where the ECA Treasurer cashed checks for herself. Checks in the amounts of \$40.00, \$42.85, and \$100.00 were inserted into the deposit and a corresponding amount of cash collections was removed.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

2. Cash was distributed for field trips: In the three week period examined, we noted two instances where cash was removed from current collections and distributed to ECA club sponsors to pre-fund trips to events and/or competitions. To make up for the removal of the cash, the ECA Treasurer wrote a check on the ECA bank account made payable to the Ben Davis Bookstore and inserted the check into the deposit. The total cash we noted distributed during this three week period was \$2,900.00.
3. Improper reporting: We noted instances when a check was received and the total of the check included the payment of multiple fees (advanced placement (AP) testing fees, National Honor Society (NHS) fees, lost book fees, etc.). The ECA Treasurer only wrote a receipt for one type of fee at a time. In order to be able to separate the multiple fees included on one check, the ECA Treasurer indicated on the supporting documentation for the receipt that "cash" was collected. For example, a check in the amount of \$244.55 included AP fees, NHS fees, and textbook rental fees. On the receipt for AP fees the amount (\$86.00) was indicated as "cash" and on the NHS receipt "cash" was noted for \$20.00. The remainder of \$138.55 in textbook rental fees was forwarded to the School Corporation office in cash. Therefore, a receipt for the check amount of \$244.55 never appeared in the ECA records, even though the check was part of the deposit for that particular day.

At Chapelwood Elementary School, receipts were also written for amounts which could not be verified to bank deposits based on the composition of the deposit. For example, information for a deposit made on February 17, 2010, in the amount of \$465.00 indicated currency of \$435.00 and checks of \$30.00 were deposited. The deposit information also indicated eight individual receipts made up the deposit. We totaled the cash and checks from these eight receipts and found the currency was \$450.00 and the check total was \$15.00, for an overall total of \$465.00.

Indiana Code 5-13-6-1(c) states in part: ". . . Public funds deposited . . . shall be deposited in the same form in which they were received."

***INTERNAL CONTROLS (Applies to Ben Davis High School)***

The controls over the custody of the Cash Change fund were insufficient. We inquired of the ECA Treasurer about the Cash Change fund that existed at the High School and the amount of cash that should have been on hand. We attempted to verify the Cash Change fund by counting the cash. On the day of our count, the ECA Treasurer indicated the money in the safe included the Cash Change Fund plus collections from a raffle that was being conducted at the school. The ECA Treasurer told us a dollar amount of Cash Change Fund plus an amount for the raffle collections that should have been present in the safe. Our verification of the total cash in the safe was \$44.00 more than the total of the Cash Change Fund plus the raffle collections. The ECA Treasurer indicated that at one point the raffle collections were segregated from the Cash Change Fund currency, but somehow the two amounts must have gotten mixed together and she had no explanation for the overage of \$44.00.

The ECA Treasurer did not indicate the last time the safe and Cash Change had been counted and verified. Internal controls should be in place that would provide for the contents of the safe to be counted and verified on a regular basis so that any variances could be identified and errors corrected.

A Cash Change Fund may be established in any school corporation with the approval of the governing body (board of school trustees), where any officer or employee of the corporation is charged with the duty of collecting fees or other cash revenues. When authorized by the governing body, such Cash

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

Change Fund shall be established by a check drawn on the General Fund (or other appropriate fund) of the school corporation in an amount to be determined by the governing body. The check is drawn in favor of the officer or employee who has been designated as custodian of the Cash Change Fund. The custodian shall convert same to cash and be held responsible for the safekeeping of such cash and the proper accounting thereof in the same manner as required for other funds of the school corporation. The governing board shall have authority to increase or decrease such fund and shall require the entire Cash Change Fund to be returned to the General Fund if and when it is no longer needed for the purpose established or when a change is made in the custodian of the fund [IC 36-1-8-2]. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 6)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

***DISBURSEMENT DOCUMENTATION (Applies to Ben Davis High School)***

Payments were observed which did not contain adequate supporting documentation such as paid receipts or invoices. Of those noted, nine payments totaling \$4,677.00 were for items purchased using a credit card. None of those nine payments had any invoices or paid receipts attached as supporting documentation. The only documentation attached for six of the payments was the monthly billing statement from the credit card company. From the billing statements, we could see the charges to the card appeared to be for meals/food, Gatorade/PowerAde, airfare to and hotel rooms in Dallas, Texas, and funeral flowers. The three remaining credit card payments totaling \$781.00 did not contain the monthly billing statement or paid invoices therefore, we could not determine what was purchased in those three instances.

Further examination of the credit card in question identified the card was not obtained in the name of the school. The credit card was the personal account of the football coach, who used it for items related to the football program. Instead of paying the personal account himself and later seeking reimbursement from the Athletic Fund, the Football Coach presented the credit card statement directly to the ECA Treasurer, who then issued a check payable to the credit card company.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

***TIMELY DEPOSITS (Applies to Ben Davis High School)***

Receipts were not always deposited within a reasonable time. Receipts, in one instance, were held for seven days and accumulated to over \$30,462.00 before a deposit was made.

Indiana Code 20-41-1-9 states in part: ". . . receipts shall be deposited without unreasonable delay. . . ."

***FUND SOURCES AND USES (Applies to Chapel Hill 7<sup>th</sup> & 8<sup>th</sup> Grade Center)***

The ECA received commissions from the photography studio that takes student pictures each year. The commissions were receipted into the Picture Fund. On January 16, 2011, the Picture Fund was closed out and its cash balance of \$4,265.00 was transferred to the Faculty Beverage fund to increase the cash balance of that fund.

The State Board of Accounts consistently has been of the audit position to not take an audit exception to a school extra curricular account having a general fund if the fund consists of revenues received from functions (vending machines or sales of a similar nature, etc.) not generated by students for a specific class or organization (for which a fund should be established). Our audit position has been with the provision that the functions for which the expenditures are made benefit the student body as a

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

whole (as opposed to a select group of students, school employees or administrators). Examples of appropriate expenditures in the past would be convocations, field trips which the entire student body has the opportunity to take during the course of the school year, etc. Our audit position has been based in part upon the substance of the transaction (the revenues are primarily from students or parents paying into vending machines, picture money, etc.). Naturally, we would not take audit exception to a public policy of a school corporation which would provide that a general fund does not exist and that money from these type of functions be used to offset the cost of the function (reduced prices of vending machine items, reduce the costs of pictures, etc.). (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 6)

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

***CASH DISBURSEMENTS (Applies to Chapelwood Elementary School)***

In the information presented for audit, we observed a note dated December 16, 2009, from the ECA Treasurer stating \$430.00 cash had been given to two teachers so they could purchase Christmas gifts for needy Chapelwood students. Receipts for the gifts purchased were attached to the note and the unspent cash was deposited back into the bank account.

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

***EXTRA-CURRICULAR DISBURSEMENTS (Applies to Rhoades Elementary School)***

The following items were noted from the information presented for audit related to disbursements:

During 2009-10, one payment was made without a corresponding Purchase Order Accounts Payable Voucher (Form SA-1). During 2010-11, two disbursements lacked adequate supporting documentation; four Purchase Order Accounts Payable Vouchers (Form SA-1) were not signed by the ECA Treasurer; and two Purchase Order Accounts Payable Vouchers (Form SA-1) were not signed by the approving sponsor.

The Purchase Order and Accounts Payable Voucher (SA-1) is to be used when a purchase is made for delivery at a later date. The form is to be executed in full and signed by the person authorized to purchase for the particular activity concerned. Before the activity is permitted to use the Purchase Order and Accounts Payable Voucher (SA-1), the extra-curricular account treasurer must determine if there is sufficient balance in the fund of the activity to make payment upon receipt of the merchandise. The treasurer is required to certify as to the unobligated balance. The sponsor must also know that approval for the purchase has been given by the membership of the activity, as applicable, except in the case of athletic, school lunch, and textbook rental purchases. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

***CONDITION OF RECORDS (Applies to Rhoades Elementary School)***

We noted the following recordkeeping errors:

Beginning in January 2011, receipts were posted in the disbursements column and disbursements were posted in the receipts column of the Extra-Curricular Ledger (Form SA-6).

Three checks were entered as negative receipts instead of disbursements in the school's computerized accounting software.

Some entries on the Extra-Curricular Ledger (Form SA-6) were not complete. For example, on January 11, 2011, and February 9, 2011, Checks 3935 and 3951, respectively, were listed as being disbursed. However, the amount of each check was not posted to the Form SA-6 and the cash balance was not adjusted.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF THE METROPOLITAN SCHOOL DISTRICT  
OF WAYNE TOWNSHIP, MARION COUNTY, INDIANA

Compliance

We have audited the compliance of the Metropolitan School District of Wayne Township (School Corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended June 30, 2010 and 2011. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Corporation's compliance with those requirements.

In our opinion, the School Corporation complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended June 30, 2010 and 2011.

Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Corporation's

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

A deficiency in internal control over compliance 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, 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 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.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

February 8, 2012

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#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For The Years Ended June 30, 2010 and 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-10	Total Federal Awards Expended 06-30-11
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Pass-Through Indiana Department of Education				
Child Nutrition Cluster				
School Breakfast Program				
	10.553			
		FY2010	\$ 2,411,772	\$ -
		FY2011	-	2,489,402
			<u>2,411,772</u>	<u>2,489,402</u>
Total for program			<u>2,411,772</u>	<u>2,489,402</u>
National School Lunch Program				
	10.555			
		FY2010	4,581,949	-
		FY2011	-	4,855,761
			<u>4,581,949</u>	<u>4,855,761</u>
Total for program			<u>4,581,949</u>	<u>4,855,761</u>
Summer Food Service Program for Children				
	10.559			
		FY2010	148,506	-
		FY2011	-	132,494
			<u>148,506</u>	<u>132,494</u>
Total for program			<u>148,506</u>	<u>132,494</u>
Total for cluster			<u>7,142,227</u>	<u>7,477,657</u>
Child and Adult Care Food Program				
	10.558			
		FY2010	1,556	-
		FY2011	-	23,086
			<u>1,556</u>	<u>23,086</u>
Total for program			<u>1,556</u>	<u>23,086</u>
Fresh Fruit and Vegetable Program				
	10.582			
		FY2010	36,112	-
		FY2011	-	48,386
			<u>36,112</u>	<u>48,386</u>
Total for program			<u>36,112</u>	<u>48,386</u>
Total for federal grantor agency			<u>7,179,895</u>	<u>7,549,129</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Pass-Through Indiana Department of Education				
Title I, Part A Cluster				
Title I Grants to Local Educational Agencies				
	84.010			
		09-5375	796,595	-
		10-5375	3,341,830	1,295,430
		11-5375	-	3,326,023
		09-5375 SI	23,379	-
		10-5375 SI	35,344	-
			<u>4,197,148</u>	<u>4,621,453</u>
Total for program			<u>4,197,148</u>	<u>4,621,453</u>
AARA - Title I Grants to Local Educational Agencies, Recovery Act				
	84.389			
			<u>1,137,620</u>	<u>2,219,722</u>
Total for cluster			<u>5,334,768</u>	<u>6,841,175</u>
Special Education Cluster				
Special Education - Grants to States				
	84.027			
		FY2007-08	810	-
		14208-019-DY15	530,705	-
		14209-063-PN01	783,050	-
		14209-063-PN01	257,607	-
		14209-019-DY15	863,113	39,471
		FY2008-09	26,584	-
		FY2009-10	49,912	12,407
		14210-063-PN01	2,369,719	891,644
		14210-063-PN01	6,171,241	370,310
		FY2009-10	149,887	-
		14211-063-PN01	-	2,552,616
		14211-063-PN01	-	4,993,098
		FY2010-11	-	228,212
			<u>11,202,628</u>	<u>9,087,758</u>
Total for program			<u>11,202,628</u>	<u>9,087,758</u>
Special Education - Preschool Grants				
	84.173			
		45709-063-PN01	25,057	-
		FY2009-10	-	6,202
		45710-063-PN01	221,824	25,518
		45711-063-PN01	18,519	198,136
			<u>265,400</u>	<u>229,856</u>
Total for program			<u>265,400</u>	<u>229,856</u>

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Years Ended June 30, 2010 and 2011  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-10	Total Federal Awards Expended 06-30-11
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>				
Special Education Cluster (continued)				
ARRA - Special Education - Grants to States, Recovery Act	84.391	14211-063-PN01	6,684,533	3,930,142
ARRA - Special Education - Preschool Grants, Recovery Act	84.392	44410-063-SN01	320,730	71,300
Total for cluster			<u>18,473,291</u>	<u>13,319,056</u>
Educational Technology State Grants Cluster				
Education Technology State Grants CADRE 2	84.318	FY2009-11	165,327	128,673
State Fiscal Stabilization Fund Cluster				
ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	84.394	FY2009-10	10,908,889	-
Direct Grant				
Safe and Drug-Free Schools and Communities - National Programs Readiness and Emergency Management	84.184	FY2008-09	110,477	62,716
Pass-Through Indiana Department of Education				
Adult Education - Basic Grants to States	84.002			
		2009-8041	45,420	-
		2010-8041	144,397	49,351
		2011-8041	-	221,029
Total for program			<u>189,817</u>	<u>270,380</u>
Migrant Education - State Grant Program				
	84.011	FY 2008-09	40,656	-
		FY 2009-10	189,930	68,569
		FY 2010-11	-	181,191
Total for program			<u>230,586</u>	<u>249,760</u>
Pass-Through Indiana Department of Workforce Development				
Career and Technical Education - Basic Grants to States Carry Over	84.048			
		FY2007-08	638	-
		C1-8-CPS-7-149	89,576	-
		10-4700-5375	485,207	47,955
		11-4700-5375	-	494,748
Total for program			<u>575,421</u>	<u>542,703</u>
Pass-Through Indiana Department of Education				
Safe and Drug-Free Schools and Communities - State Grants	84.186			
		08-5375	2,300	-
		09-5375	1,558	4,180
		10-5375	50,605	18,343
Total for program			<u>54,463</u>	<u>22,523</u>
State Grants for Innovative Programs				
	84.298	FY 2007-08	17,448	-
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)				
	84.330	FY2010-11	-	3,435
English Language Acquisition Grants				
	84.365			
		FY2009-10	182,378	40,184
		FY2010-11	83,463	181,699
Total for program			<u>265,841</u>	<u>221,883</u>
Improving Teacher Quality State Grants				
	84.367			
		08-5375	175,896	-
		09-5375	332,329	180,403
School Technology		FY2010-11	8,409	332,841
Opportunity School Grant		FY2010-11	-	39,000
Total for program			<u>516,634</u>	<u>552,244</u>

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Years Ended June 30, 2010 and 2011  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-10	Total Federal Awards Expended 06-30-11
<u>U.S. DEPARTMENT OF EDUCATION (continued)</u>				
Pass-Through Indiana Department of Education (continued)				
Grants for State Assessments and Related Activities	84.369	FY2010-11	-	1,740
Education of Homeless Children and Youth Cluster ARRA - Education of Homeless Children and Youth	84.387	FY2009-10	30,000	-
ARRA - Education Jobs Fund, Recovery Act	84.410	FY2010-11	-	2,411,720
Total for federal grantor agency			36,872,962	24,628,008
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Pass-Through Indiana Family and Social Services Administration				
Substance Abuse and Mental Health Services - Access to Recovery	93.275	FY2009-10	53,127	-
		FY2010-11	-	22,748
Total for federal grantor agency			53,127	22,748
<u>SOCIAL SECURITY ADMINISTRATION</u>				
Pass-Through Indiana Family and Social Services Administration				
Social Security - Disability Insurance	96.001	FY2009-10	630	-
		FY2010-11	-	784
Total for federal grantor agency			630	784
Total federal awards expended			\$ 44,106,614	\$ 32,200,669

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Metropolitan School District Wayne Township (School Corporation) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the School Corporation provided federal awards to subrecipients as follows for the years ended June 30, 2010 and 2011:

Program Title	Federal CFDA Number	2010	2011
Special Education – Grants to States	84.027	\$ 6,668,681	\$ 6,545,231
Special Education – Preschool Grants	84.173	182,407	176,141

**Note 3. Noncash Assistance**

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2010 and 2011. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2010	2011
School Breakfast Program	10.553	\$ 127,235	\$ 139,747
National School Lunch Program	10.555	246,765	277,246

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
84.410	Child Nutrition Cluster Title I, Part A Cluster Special Education Cluster State Fiscal Stabilization Fund Cluster ARRA – Education Jobs Fund, Recovery Act

Dollar threshold used to distinguish between Type A and Type B programs: \$2,289,218

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Findings**

No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

No matters are reportable.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
EXIT CONFERENCE

The contents of this report were discussed on February 8, 2012, with Shirley Deckard, President of the School Board; Dr. Jeffrey Butts, Superintendent of Schools; and Dennis Tackitt, Treasurer/Chief Financial Officer. The Official Response has been made a part of this report and may be found on pages 73 and 74.

## The Metropolitan School District of Wayne Township

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Indianapolis, Indiana 46241



**Dennis J. Tackitt**  
Chief Financial Officer

### METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP NOTES TO AUDIT REPORT (For the Period July 1, 2009 through June 30, 2011)

#### Questioned Cost – Lack of Contract/Supporting Documentation:

- The Metropolitan School District of Wayne Township (District) acknowledges that during a previous administration it failed to quote or bid a professional services contract with a local contractor.
- Under new administration effective January 2011, the District issued Requests for Quote or Bid for all professional services. Upon review, the District awarded business to those vendors who submitted the lowest and most responsible and responsive quotes or bids.
- The District acknowledges that at the time of payment in 2010 it had in its possession all invoices for the local contractor in question. It further acknowledges that upon request by the State Board of Accounts, it was unable to locate four invoices from this vendor. The District has since established new guidelines regarding the safeguarding of accounts payable documents.

#### Lack of Board of Education Approval for Disbursements:

- Prior to the 2011 audit the Accounts Payable Docket was distributed to the Board of Education for review during the weekend prior to each public Board Meeting. As the Docket was presented during the Board Meeting, the Board would ask specific questions and then verbally approved the Accounts Payable Docket. Effective 2012, the Board now approves each Accounts Payable Docket both verbally and with individual signature.

#### Prescribed Forms:

- Wayne has directed all treasurers to use State Board of Accounts Form TBR-2 (Official Receipt – Individual Textbook Rental List).

#### Extra-Curricular Accounts:

- Questioned Cost – Cash Disbursement for Field Trips and Other Events (Applies to Ben Davis High School)
- Depositing Receipts (Applies to Ben Davis High and Chapelwood Elementary Schools)

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- Internal Controls (Applies to Ben Davis High School)
- Disbursement Documentation (Ben Davis High School)
- Timely Deposits (Applies to Ben Davis High School)
- Fund Sources and Uses (Applies to Chapel Hill 7<sup>th</sup> & 8<sup>th</sup> Grade Center)
- Cash Disbursements (Applies to Chapelwood Elementary School)
- Extra-Curricular Disbursements (Applies to Rhoades Elementary School)
- Condition of Records (Applies to Rhoades Elementary School)
  - A new treasurer and assistant treasurer were hired for Ben Davis High School. The new treasurer holds a B.S. in Accounting and a MBA. The assistant treasurer holds a B.S. in Accounting and is a Certified Public Accountant.
  - The District has implemented new internal controls regarding disbursement of cash for all extra- curricular accounts.
  - New internal controls were implemented specific to Ben Davis High School extra-curricular accounts.
  - The District has begun meeting with all school and ECA treasurers on a monthly basis. The first discussion topics included the 2011 audit results, the handling of cash, the expectation for making timely deposits, the strengthening of specific and overall internal controls, the expectation for timely recording and reconciliation of all accounts, and the anticipated receipt of direction from the State Board of Accounts regarding the future exclusion of any faculty or staff accounts within the extra-curricular accounts. Future discussion topics will include the use of State Board of Accounts approved forms and transition to extra-curricular software in conjunction with the District's conversion to new financial management software.
  - Effective 2012, ECA treasurers are required to send monthly income statements, balance sheets and bank statements to the Chief Financial Officer for internal review.
  - Effective June 2012, the District will engage an independent Certified Public Accounting firm to review ECA records in non-audit years.

Respectfully submitted,



Dennis J. Tackitt  
Chief Financial Officer

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METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
MARION COUNTY  
SUMMARY OF QUESTIONED COSTS

	<u>Questioned Costs</u>
Questioned Cost - Lack of Contract/Supporting Documentation, page 53	\$ 983,709
Questioned Cost - Cash Disbursements For Field Trips and Other Events (Ben Davis High School), pages 54 and 55	<u>20,515</u>
Total	<u>\$ 1,004,224</u>

A questioned cost is a cost that is questioned by the Board of Accounts because of (a) an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.