

**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, 2011 to June 30, 2013



**FILED**  
08/01/2014



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dennis Tackitt	07-01-11 to 06-30-14
Superintendent of Schools	Dr. Jeffrey Butts	07-01-11 to 06-30-14
President of the School Board	Shirley Deckard Stanley Ellis Michael Nance	07-01-11 to 12-31-12 01-01-13 to 12-31-13 01-01-14 to 12-31-14



## INDEPENDENT AUDITOR'S REPORT

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

### ***Report on the Financial Statement***

We have audited the accompanying financial statement of the Metropolitan School District of Wayne Township (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2011 to June 30, 2013, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

As discussed in Note 1 of the financial statement, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2011 to June 30, 2013.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2011 to June 30, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated April 21, 2014, 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* in considering the School Corporation's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

  
Paul D. Joyce, CPA  
State Examiner

April 21, 2014



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of the Metropolitan School District of Wayne Township (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2011 to June 30, 2013, and the related notes to the financial statement, and have issued our report thereon dated April 21, 2014, wherein we noted the School Corporation followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

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

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 to be material weaknesses.

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

***Compliance and Other Matters***

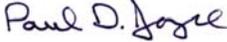
As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001.

***Metropolitan School District of Wayne Township's Response to Findings***

The School Corporation's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

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

  
Paul D. Joyce, CPA  
State Examiner

April 21, 2014

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## 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.

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, 2012 and 2013

	Cash and Investments 07-01-11		Other Financing Sources (Uses)		Cash and Investments 06-30-12		Other Financing Sources (Uses)		Cash and Investments 06-30-13
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
General	\$ 8,969,518	\$ 107,938,596	\$ 107,218,267	\$ 616,028	\$ 10,305,875	\$ 113,389,853	\$ 108,953,832	\$ (587,677)	\$ 14,154,219
Debt Service	7,613,700	18,658,796	21,860,355	-	4,412,141	16,802,867	21,215,008	-	-
Retirement/Severance Bond Debt Service	1,876,581	941,760	2,297,911	-	520,430	912,937	1,855,143	421,776	-
Capital Projects	4,293,506	9,009,160	11,680,788	66	1,621,944	8,465,762	6,491,606	6,768	3,602,868
School Transportation	2,323,121	7,805,913	8,633,480	-	1,495,554	7,737,762	7,514,731	-	1,718,585
School Bus Replacement	1,676,336	583,682	610,442	-	1,649,576	810,807	418,849	(421,776)	1,619,758
School Lunch	4,969,107	9,652,566	10,469,235	-	4,152,438	9,095,552	10,195,115	-	3,052,875
Textbook Rental	1,478,040	1,170,281	2,341,118	-	307,203	1,144,496	717,189	-	734,510
Self-Insurance	13,864,671	13,286,698	13,690,378	-	13,460,991	15,165,017	16,712,056	-	11,913,952
Levy Excess	183,087	-	-	-	183,087	-	183,087	-	-
Joint Services and Supply - Special Education Cooperative	(408,800)	3,328,434	2,906,797	-	12,837	2,566,799	3,200,965	-	(621,329)
K12 Hearing Impaired	(548,216)	1,227,266	1,292,524	-	(613,474)	1,144,495	1,351,268	-	(820,247)
Preschool Hearing Impair	65,161	48,534	76,670	-	37,025	57,505	60,561	-	33,969
WCJS - Consulting	(270,700)	520,165	456,305	-	(206,840)	397,998	327,899	-	(136,741)
Joint Services and Supply - Area Vocational School	42,208	60,579	56,189	-	46,598	43,053	63,786	-	25,865
Area Joint Vocational	7,901,932	2,869,176	1,403,444	(1,651,225)	7,716,439	2,296,065	1,235,603	-	8,776,901
Daycare Center	62,723	142,364	137,338	-	67,749	147,090	160,588	-	54,251
Wayne Twp. - Childcare	102,742	220,727	207,648	-	115,821	211,834	228,430	-	99,225
Community Preschool	240,366	266,821	251,206	-	255,981	285,964	253,685	-	288,260
Alternative Education	591,150	54,369	-	-	645,519	57,969	-	-	703,488
SAFE School Haven	(12,889)	20,000	24,967	-	(17,856)	25,000	16,460	-	(9,316)
Miscellaneous Donation 02	2,141	800	936	-	2,005	1,000	894	-	2,111
Lilly Donation FJH	1,514	1,000	1,658	-	856	300	643	-	513
Girls to Women Spectacular	422	-	-	-	422	2,500	1,943	-	979
WTP- Answers to Autism	557	-	-	-	557	-	-	-	557
NGC "The Library Fund"	37,012	127	15,000	-	22,139	-	-	-	22,139
Chinese Guest Teacher Grant	128	-	128	-	-	-	-	-	-
GC Healthy Kids Grant	10,000	-	4,614	-	5,386	-	4,750	-	636
CW PTO Donation	1,054	-	-	-	1,054	-	54	-	1,000
ROTC Reimbursement Program	(4,640)	1,924	5,662	-	(8,378)	2,644	2,785	-	(8,519)
Instruction Support	32,142	20,485	28,144	-	24,483	-	24,483	-	-
Ben Davis Physics Grant	915	1,000	878	-	1,037	-	500	-	537
Chapel Glen K - Kids Club	600	600	600	-	600	-	600	-	-
N Wayne Parent Prog 99/00	2,335	500	446	-	2,389	-	-	-	2,389
2013 Xmester	-	-	-	-	-	35,245	45	-	35,200
Garden City - Marathon	2,690	4,880	2,236	-	5,334	6,121	1,684	-	9,771

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, 2012 and 2013  
(Continued)

	Cash and Investments 07-01-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-13
Xmester - BDJHS	(11,769)	946	-	10,823	-	1,022	-	-	1,022
2011 BDJHS X-Mester	20,671	2,464	-	-	23,135	450	23,585	-	-
2012 X-Mester BDJHS	309	40,783	-	-	41,092	3,609	40,553	-	4,148
Adult Basic Educ State	65,852	260,558	392,302	-	(65,892)	238,305	(65,140)	-	237,553
Adult Basic Educ	(219,700)	245,586	30,763	-	(4,877)	146,502	416,055	-	(274,430)
Adult Basic Educ - Allisons	17,345	15,566	17,455	-	15,456	22,337	18,712	-	19,081
ABE - Access to Recovery	21,320	12,675	3,526	-	30,469	287	12,396	-	18,360
ABE Innovative/Professional Development Grant	-	-	-	-	-	6,351	25,547	-	(19,196)
Extra-Curricular Activities	1,290	68,591	75,289	-	(5,408)	61,866	84,839	28,381	-
Printing Services	142,061	42,673	37,578	-	147,156	30,021	14,579	-	162,598
Facilities - Rental	2,020	87,184	75,396	-	13,808	106,213	79,648	-	40,373
Chase ECA Charges	46,230	1,221,980	1,417,922	-	(149,712)	1,337,540	1,217,822	-	(29,994)
BDHS Fitness Center	(8,564)	875	19,646	18,353	(8,982)	1,105	7,976	15,853	-
September 2012 WTE	-	-	-	-	-	6,023	4,323	-	1,700
May 2010 WTEF Grants	714	-	706	-	8	8,348	8	-	8,348
June 2008 WTEF Grants	3,059	-	2,448	-	611	-	298	-	313
WTEF - Jameson Camp Project	(16)	3,700	1,319	-	2,365	10,281	3,277	-	9,369
January 2011 - WTEF Grants	1,658	-	1,098	-	560	-	-	-	560
WTEF Grants - June 2011	4,932	28	4,471	-	489	88	465	-	112
WTEF - September 2011	-	14,016	12,309	-	1,707	-	145	-	1,562
December 2011 WTEF Grants	-	7,471	4,967	-	2,504	-	1,668	-	836
December 2012 WTEF Grants	-	-	-	-	-	10,287	8,749	-	1,538
Welfare Activities	881	8,870	4,580	-	5,171	3,300	5,674	-	2,797
WTEF January 2006 Grants	335	-	335	-	-	-	-	-	-
WTEF Grants July 2006	6,690	2,862	4,112	-	5,440	2,470	2,202	-	5,708
WTEF Grants - May 2009	1,195	-	1,195	-	-	-	-	-	-
August 2009 - WTEF Grants	1,466	-	1,466	-	-	-	-	-	-
December 2009 - WTEF Grants	2,670	-	2,670	-	-	-	-	-	-
AT&T School Success 08-09	99,908	86,621	60,273	-	126,256	-	123,721	-	2,535
EC Transportation - Secondary	11,371	60,400	53,452	-	18,319	60,875	64,629	-	14,565
Tech Refunding Grant	1,355,328	13,947	584,918	-	784,357	2,000	751,260	-	35,097
Library Fund NGC/BDH/BDU	6,524	27,500	30,599	-	3,425	27,500	20,261	-	10,664
Scholastic/Read 180 Grant	(181,416)	131,416	-	-	(50,000)	-	-	-	(50,000)
WCJS/PSI IOTA XI Sorority	13,731	-	-	-	13,731	1,849	-	-	15,580

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, 2012 and 2013  
(Continued)

	Cash and Investments 07-01-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-13
Giant King Grant - USA Funds	2,574	29,000	26,835	-	4,739	29,000	32,765	-	974
2009-2010 Lumina Grant	4,975	-	4,975	-	-	-	-	-	-
2011-2012 Lumina Grant	-	7,217	3,252	-	3,965	3,040	5,220	-	1,785
2011-2012 High Abilities Grant	-	87,255	68,940	-	18,315	-	18,315	-	-
High Ability Grant 2010-2011	40,122	-	40,122	-	-	81,605	34,474	-	47,131
Gifted/Talented 2011-2012	-	21,163	24,368	-	(3,205)	3,205	-	-	-
School Tech Advancement	(105)	200,488	381,481	-	(181,098)	2,531,830	2,141,076	-	209,656
G.E.D. Testing	23,641	59,716	65,592	-	17,765	53,079	63,139	-	7,705
State Medicaid Fund	249,042	75,055	-	(316,676)	7,421	94,966	-	(81,378)	21,009
Non-English Speaking Programs P.L. 273-1999	44,167	-	44,167	-	-	205,015	168,690	-	36,325
2011-2012 NESP Grant	-	151,610	138,478	-	13,132	-	13,132	-	-
Project Hi-Net, Technology	770,473	170,559	203,098	-	737,934	295,092	113,595	-	919,431
Technology Plan Grant	86	-	86	-	-	-	-	-	-
State Desegregation	2,364,668	1,273,090	913,925	-	2,723,833	1,139,080	1,160,359	-	2,702,554
Warehouse Supply	28,633	-	-	-	28,633	-	-	-	28,633
ENL Program	(482,607)	-	839,599	1,322,697	491	-	625,312	624,821	-
Wellness Program 06-08	26,288	-	-	-	26,288	-	-	-	26,288
Teacher DB Consortium	-	-	-	-	-	-	5,000	-	(5,000)
Mega - Gas Service Contr	7,992	50,595	54,368	-	4,219	53,968	54,368	-	3,819
ESEC	30,913	127,328	127,825	-	30,416	136,963	132,096	-	35,283
Title I 2009-2010	25	-	-	-	25	-	-	-	25
2012-2013 Title I	-	-	-	-	-	2,976,248	4,002,031	-	(1,025,783)
Title I 2010-2011	(874,247)	1,759,427	885,180	-	-	-	-	-	-
Title I 2011-2012	-	2,978,766	3,399,184	-	(420,418)	989,524	569,407	-	(301)
School Improvement 11-12	-	35,439	35,439	-	-	943	943	-	-
MWE 12/13 School Improvement	-	-	-	-	-	119,900	150,851	-	(30,951)
SF School Improvement Summer	-	-	-	-	-	112,870	139,026	-	(26,156)
School Improvement	-	86,883	86,883	-	-	-	-	-	-
WCJS IDEA 14210-063-PN01	3,680	-	3,680	-	-	-	-	-	-
IDEA 10-11	(109,031)	1,331,838	1,653,339	-	(430,532)	452,773	22,241	-	-
FY 2012 IDEA 14212-063-PN01	-	4,566,060	4,811,168	-	(245,108)	1,857,518	1,685,597	-	(73,187)
(IDEA, Part B) LEA Capacity Building (Sliver) Grants	-	-	-	-	-	3,728,839	4,784,482	-	(1,055,643)
RTI - Response to Instruction	(80,813)	113,837	33,024	-	-	-	-	-	-

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, 2012 and 2013  
(Continued)

	Cash and Investments 07-01-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-13
Wayne IDEA	(280,659)	838,193	739,717	-	(182,183)	182,183	-	-	-
FY12 IDEA-Wayne 14212-063-PN01	-	2,548,701	2,812,839	-	(264,138)	739,398	497,197	-	(21,937)
IDEA Wayne 14213-063-PN01	-	-	-	-	-	2,123,747	2,778,175	-	(654,428)
Preschool 2010-2011	(23,648)	71,467	48,670	-	(851)	12,020	11,169	-	-
2011-2012 Preschool WCJS	-	176,895	186,485	-	(9,590)	85,377	76,039	-	(252)
FY 13 Pre K 45713-063-PN01	-	-	-	-	-	208,941	259,120	-	(50,179)
2010 - 2011 ABE Comp Grant	(93,439)	102,865	9,426	-	-	-	-	-	-
ABE Comp 2011-2012	-	67,256	152,992	-	(85,736)	213,342	127,606	-	-
ABE Comp 2012-2013	-	-	-	-	-	133,922	264,109	-	(130,187)
Safe & Drug Free SY08-09	448	-	446	-	2	-	2	-	-
Title IV - Safe & Drug - Free	(5,576)	25,400	19,824	-	-	-	-	-	-
FY10 Fed Voc Ed Carl D Perkins	220	-	220	-	-	-	-	-	-
FY 11 Fed Carl D Perkins Grant	(41,834)	106,831	64,997	-	-	-	-	-	-
FY 12 Voc Ed - Carl D Perkins	-	321,225	464,071	-	(142,846)	225,017	82,171	-	-
FY 13 Federal CTE (Vocational)	-	-	-	-	-	506,340	603,650	-	(97,310)
FY 12 Tech Prep - Carl Perkins	-	96,232	96,232	-	-	-	800	-	(800)
FY 13 Tech Prep (Voc Ed)	-	-	-	-	-	17,466	17,466	-	-
Impact Youth Program	14,638	-	-	-	14,638	-	12,232	-	2,406
Federal Medicaid	117,224	133,820	109,683	-	141,361	170,253	214,805	-	96,809
REMS- Readiness & Emergency	-	9,236	9,236	-	-	-	-	-	-
Title II Part A 2009-2011	(77,875)	310,839	232,964	-	-	-	-	-	-
Title II Part A FY11	-	330,817	415,614	-	(84,797)	375,385	406,416	-	(115,828)
Title II Part D - Cadre 2	-	-	2,097	-	(2,097)	2,229	132	-	-
Opportunity School Grant	-	-	-	-	-	941	9,387	-	(8,446)
Title III - 2011-2012	-	143,214	167,841	-	(24,627)	100,063	76,553	-	(1,117)
Title III - 2010-2011	(34,978)	163,716	128,738	-	-	137,121	204,193	-	(67,072)
Title X Part C - McKinney Vento	-	-	-	-	-	5,778	7,559	-	(1,781)
Title I - Stimulus	(195,382)	703,777	508,395	-	-	-	-	-	-
Spec Ed Part B Stimulus	(88,704)	1,194,737	1,106,033	-	-	-	-	-	-
Spec Ed/Preschool Stimulus	(1,690)	43,794	42,104	-	-	-	-	-	-
Education Jobs Fund Grant	-	321,610	716,678	-	(395,068)	458,946	63,878	-	-
Payroll Withholding Funds	4,207,604	59,187,568	56,666,514	-	6,728,658	41,329,673	46,535,117	-	1,523,214
BDHS Locker Fee Collections	-	4,469	41	-	4,428	16,594	19,083	-	1,939
BDHS ID Card Fee Collections	-	4,390	36	-	4,354	16,477	18,722	-	2,109
Statewide Collections	(1,007)	47,009	46,927	-	(925)	32,690	32,391	-	(626)
Transfer Tuition Refund	(18,832)	-	-	-	(18,832)	-	200	-	(19,032)
Replacement Checks	(2,265)	26,604	26,604	-	(2,265)	5,607	5,375	-	(2,033)
Criminal History	-	12,638	13,909	-	(1,271)	12,764	11,292	-	201
ESEC Credit Card Charges	55	120,766	120,726	-	95	1,646,811	1,646,811	-	95
Cobra ARRA Stimulus	5,140	-	-	-	5,140	-	-	-	5,140
<b>Totals</b>	<b>\$ 62,036,225</b>	<b>\$ 260,433,310</b>	<b>\$ 267,271,226</b>	<b>\$ 66</b>	<b>\$ 55,198,375</b>	<b>\$ 246,519,807</b>	<b>\$ 253,961,263</b>	<b>\$ 6,768</b>	<b>\$ 47,763,687</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.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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, investment income, food services, School Corporation activities, revenue from community services activities, and other revenue from local sources.

State sources include distributions from the State of Indiana and are 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 include distributions from the federal government and are 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.

Other receipts which include amounts received from various sources which include return of petty cash, 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 which 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, funds held temporarily for an authorized recipient 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.

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.

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

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 or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's 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.

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.

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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 Capitol 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 Capitol 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. Negative Disbursements**

The financial statement contains disbursements for the Adult Basic Educ State fund which appear as a negative entry. This is a result of prior period adjustments made.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of School Corporation initially incurring costs related to the operation of the West Central Joint Services Special Education Cooperative and subsequently being reimbursed by the participating school districts as well as other funds being set up for reimbursement grants.

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

**Note 9. Holding Corporations**

The School Corporation has entered into a capital lease with the Wayne Township Marion County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during the years 2012 and 2013 totaled \$20,475,588.75 and \$20,696,612.50, respectively.

**Note 10. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: health insurance premiums. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

**Note 11. Combined Funds**

Nine funds are reported individually in the current financial statement but were combined into the Clearing Account Fund for the prior financial statements. These nine funds are: Payroll Withholding Funds; BDHS Locker Fee Collections; BDHS ID Card Fee Collections; Statewide Collections; Transfer Tuition Refund; Replacement Checks; Criminal History; ESEC Credit Card Charges; and Cobra ARRA Stimulus.

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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 statement 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 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, 2012

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	School Lunch	Textbook Rental
Cash and investments - beginning	\$ 8,969,518	\$ 7,613,700	\$ 1,876,581	\$ 4,293,506	\$ 2,323,121	\$ 1,676,336	\$ 4,969,107	\$ 1,478,040
Receipts:								
Local sources	1,726,037	18,658,796	941,760	9,002,648	7,440,668	583,682	1,646,101	293,926
State sources	105,591,398	-	-	-	318,856	-	217,342	876,355
Federal sources	71,273	-	-	-	-	-	7,789,092	-
Other	549,888	-	-	6,512	46,389	-	31	-
Total receipts	<u>107,938,596</u>	<u>18,658,796</u>	<u>941,760</u>	<u>9,009,160</u>	<u>7,805,913</u>	<u>583,682</u>	<u>9,652,566</u>	<u>1,170,281</u>
Disbursements:								
Current:								
Instruction	82,641,863	-	-	-	-	-	-	-
Support services	23,421,449	-	-	7,625,247	8,633,480	610,442	-	2,341,118
Noninstructional services	1,050,960	-	-	-	-	-	8,869,235	-
Facilities acquisition and construction	103,995	-	-	4,055,541	-	-	-	-
Debt services	-	21,860,355	2,297,911	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	1,600,000	-
Total disbursements	<u>107,218,267</u>	<u>21,860,355</u>	<u>2,297,911</u>	<u>11,680,788</u>	<u>8,633,480</u>	<u>610,442</u>	<u>10,469,235</u>	<u>2,341,118</u>
Excess (deficiency) of receipts over disbursements	<u>720,329</u>	<u>(3,201,559)</u>	<u>(1,356,151)</u>	<u>(2,671,628)</u>	<u>(827,567)</u>	<u>(26,760)</u>	<u>(816,669)</u>	<u>(1,170,837)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	66	-	-	-	-
Transfers in	1,967,901	-	-	-	-	-	-	-
Transfers out	(1,351,873)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>616,028</u>	<u>-</u>	<u>-</u>	<u>66</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>1,336,357</u>	<u>(3,201,559)</u>	<u>(1,356,151)</u>	<u>(2,671,562)</u>	<u>(827,567)</u>	<u>(26,760)</u>	<u>(816,669)</u>	<u>(1,170,837)</u>
Cash and investments - ending	<u>\$ 10,305,875</u>	<u>\$ 4,412,141</u>	<u>\$ 520,430</u>	<u>\$ 1,621,944</u>	<u>\$ 1,495,554</u>	<u>\$ 1,649,576</u>	<u>\$ 4,152,438</u>	<u>\$ 307,203</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, 2012  
 (Continued)

	Self- Insurance	Levy Excess	Joint Services and Supply Special Education Cooperative	K12 Hearing Impaired	Preschool Hearing Impair	WCJS - Consulting	Joint Services and Supply Area Vocational School	Area Joint Vocational
Cash and investments - beginning	\$ 13,864,671	\$ 183,087	\$ (408,800)	\$ (548,216)	\$ 65,161	\$ (270,700)	\$ 42,208	\$ 7,901,932
Receipts:								
Local sources	21,698	-	3,328,434	1,227,266	48,534	520,165	12,449	2,869,176
State sources	-	-	-	-	-	-	48,130	-
Federal sources	-	-	-	-	-	-	-	-
Other	13,265,000	-	-	-	-	-	-	-
Total receipts	<u>13,286,698</u>	<u>-</u>	<u>3,328,434</u>	<u>1,227,266</u>	<u>48,534</u>	<u>520,165</u>	<u>60,579</u>	<u>2,869,176</u>
Disbursements:								
Current:								
Instruction	600,000	-	2,708,055	1,292,524	76,670	456,305	56,189	1,403,444
Support services	13,090,378	-	198,742	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>13,690,378</u>	<u>-</u>	<u>2,906,797</u>	<u>1,292,524</u>	<u>76,670</u>	<u>456,305</u>	<u>56,189</u>	<u>1,403,444</u>
Excess (deficiency) of receipts over disbursements	<u>(403,680)</u>	<u>-</u>	<u>421,637</u>	<u>(65,258)</u>	<u>(28,136)</u>	<u>63,860</u>	<u>4,390</u>	<u>1,465,732</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(1,651,225)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,651,225)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(403,680)</u>	<u>-</u>	<u>421,637</u>	<u>(65,258)</u>	<u>(28,136)</u>	<u>63,860</u>	<u>4,390</u>	<u>(185,493)</u>
Cash and investments - ending	<u>\$ 13,460,991</u>	<u>\$ 183,087</u>	<u>\$ 12,837</u>	<u>\$ (613,474)</u>	<u>\$ 37,025</u>	<u>\$ (206,840)</u>	<u>\$ 46,598</u>	<u>\$ 7,716,439</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, 2012  
 (Continued)

	Daycare Center	Wayne Twp. - Childcare	Community Preschool	Alternative Education	SAFE School Haven	Miscellaneous Donation 02	Lilly Donation FJH	Girls to Women Spectacular
Cash and investments - beginning	\$ 62,723	\$ 102,742	\$ 240,366	\$ 591,150	\$ (12,889)	\$ 2,141	\$ 1,514	\$ 422
Receipts:								
Local sources	142,364	220,727	266,821	-	-	800	1,000	-
State sources	-	-	-	54,369	20,000	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>142,364</u>	<u>220,727</u>	<u>266,821</u>	<u>54,369</u>	<u>20,000</u>	<u>800</u>	<u>1,000</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	-	317	250,163	-	24,088	936	1,403	-
Support services	-	-	985	-	879	-	-	-
Noninstructional services	137,338	207,331	58	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	255	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>137,338</u>	<u>207,648</u>	<u>251,206</u>	<u>-</u>	<u>24,967</u>	<u>936</u>	<u>1,658</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,026</u>	<u>13,079</u>	<u>15,615</u>	<u>54,369</u>	<u>(4,967)</u>	<u>(136)</u>	<u>(658)</u>	<u>-</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>5,026</u>	<u>13,079</u>	<u>15,615</u>	<u>54,369</u>	<u>(4,967)</u>	<u>(136)</u>	<u>(658)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 67,749</u>	<u>\$ 115,821</u>	<u>\$ 255,981</u>	<u>\$ 645,519</u>	<u>\$ (17,856)</u>	<u>\$ 2,005</u>	<u>\$ 856</u>	<u>\$ 422</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, 2012  
 (Continued)

	WTP - Answers to Autism	NGC "The Library Fund"	Chinese Guest Teacher Grant	GC Healthy Kids Grant	CW PTO Donation	ROTC Reimbursement Program	Instruction Support	Ben Davis Physics Grant
Cash and investments - beginning	\$ 557	\$ 37,012	\$ 128	\$ 10,000	\$ 1,054	\$ (4,640)	\$ 32,142	\$ 915
Receipts:								
Local sources	-	127	-	-	-	1,924	20,485	1,000
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	127	-	-	-	1,924	20,485	1,000
Disbursements:								
Current:								
Instruction	-	-	128	-	-	5,662	22,628	878
Support services	-	15,000	-	-	-	-	5,516	-
Noninstructional services	-	-	-	540	-	-	-	-
Facilities acquisition and construction	-	-	-	4,074	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	15,000	128	4,614	-	5,662	28,144	878
Excess (deficiency) of receipts over disbursements	-	(14,873)	(128)	(4,614)	-	(3,738)	(7,659)	122
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	-	(14,873)	(128)	(4,614)	-	(3,738)	(7,659)	122
Cash and investments - ending	\$ 557	\$ 22,139	\$ -	\$ 5,386	\$ 1,054	\$ (8,378)	\$ 24,483	\$ 1,037

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, 2012  
 (Continued)

	Chapel Glen K - Kids Club	N Wayne Parent Prog 99/00	2013 Xmester	Garden City - Marathon	Xmester - BDJHS	2011 BDJHS X-Mester	2012 X-Mester BDJHS	Adult Basic Educ State
Cash and investments - beginning	\$ 600	\$ 2,335	\$ -	\$ 2,690	\$ (11,769)	\$ 20,671	\$ 309	\$ 65,852
Receipts:								
Local sources	600	500	-	4,880	946	2,464	40,783	15,782
State sources	-	-	-	-	-	-	-	244,776
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	600	500	-	4,880	946	2,464	40,783	260,558
Disbursements:								
Current:								
Instruction	600	446	-	990	-	-	-	391,987
Support services	-	-	-	-	-	-	-	315
Noninstructional services	-	-	-	1,246	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	600	446	-	2,236	-	-	-	392,302
Excess (deficiency) of receipts over disbursements	-	54	-	2,644	946	2,464	40,783	(131,744)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	10,823	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	10,823	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	54	-	2,644	11,769	2,464	40,783	(131,744)
Cash and investments - ending	\$ 600	\$ 2,389	\$ -	\$ 5,334	\$ -	\$ 23,135	\$ 41,092	\$ (65,892)

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, 2012  
 (Continued)

	Adult Basic Educ	Adult Basic Educ - Allisons	ABE - Access to Recovery	ABE Innovative /Professional Development Grant	Extra- Curricular Activities	Printing Services	Facilities - Rental	Chase ECA Charges
Cash and investments - beginning	\$ (219,700)	\$ 17,345	\$ 21,320	\$ -	\$ 1,290	\$ 142,061	\$ 2,020	\$ 46,230
Receipts:								
Local sources	52,834	15,566	12,675	-	68,591	42,673	87,184	1,221,980
State sources	192,752	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>245,586</u>	<u>15,566</u>	<u>12,675</u>	<u>-</u>	<u>68,591</u>	<u>42,673</u>	<u>87,184</u>	<u>1,221,980</u>
Disbursements:								
Current:								
Instruction	28,632	13,428	-	-	501	-	-	-
Support services	2,131	4,027	3,526	-	53	37,578	374	6,499
Noninstructional services	-	-	-	-	74,735	-	75,022	1,411,423
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>30,763</u>	<u>17,455</u>	<u>3,526</u>	<u>-</u>	<u>75,289</u>	<u>37,578</u>	<u>75,396</u>	<u>1,417,922</u>
Excess (deficiency) of receipts over disbursements	<u>214,823</u>	<u>(1,889)</u>	<u>9,149</u>	<u>-</u>	<u>(6,698)</u>	<u>5,095</u>	<u>11,788</u>	<u>(195,942)</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>214,823</u>	<u>(1,889)</u>	<u>9,149</u>	<u>-</u>	<u>(6,698)</u>	<u>5,095</u>	<u>11,788</u>	<u>(195,942)</u>
Cash and investments - ending	<u>\$ (4,877)</u>	<u>\$ 15,456</u>	<u>\$ 30,469</u>	<u>\$ -</u>	<u>\$ (5,408)</u>	<u>\$ 147,156</u>	<u>\$ 13,808</u>	<u>\$ (149,712)</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, 2012  
 (Continued)

	BDHS Fitness Center	September 2012 WTE	May 2010 WTEF Grants	June 2008 WTEF Grants	WTEF - Jameson Camp Project	January 2011 - WTEF Grants	WTEF Grants - June 2011	WTEF September 2011
Cash and investments - beginning	\$ (8,564)	\$ -	\$ 714	\$ 3,059	\$ (16)	\$ 1,658	\$ 4,932	\$ -
Receipts:								
Local sources	875	-	-	-	3,700	-	28	14,016
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	875	-	-	-	3,700	-	28	14,016
Disbursements:								
Current:								
Instruction	-	-	552	-	70	740	2,962	11,305
Support services	19,646	-	-	2,320	-	-	-	-
Noninstructional services	-	-	-	-	1,249	210	111	-
Facilities acquisition and construction	-	-	-	-	-	-	1,398	1,004
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	154	128	-	148	-	-
Total disbursements	19,646	-	706	2,448	1,319	1,098	4,471	12,309
Excess (deficiency) of receipts over disbursements	(18,771)	-	(706)	(2,448)	2,381	(1,098)	(4,443)	1,707
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	18,353	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	18,353	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(418)	-	(706)	(2,448)	2,381	(1,098)	(4,443)	1,707
Cash and investments - ending	\$ (8,982)	\$ -	\$ 8	\$ 611	\$ 2,365	\$ 560	\$ 489	\$ 1,707

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, 2012  
 (Continued)

	December 2011 WTEF Grants	December 2012 WTEF Grants	Welfare Activities	WTEF January 2006 Grants	WTEF Grants July 2006	WTEF Grants- May 2009	August 2009 - WTEF Grants	December 2009- WTEF Grants
Cash and investments - beginning	\$ -	\$ -	\$ 881	\$ 335	\$ 6,690	\$ 1,195	\$ 1,466	\$ 2,670
Receipts:								
Local sources	7,471	-	8,870	-	2,862	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>7,471</u>	<u>-</u>	<u>8,870</u>	<u>-</u>	<u>2,862</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	1,668	-	4,580	335	3,461	-	214	2,076
Support services	-	-	-	-	651	1,157	1,146	396
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	3,299	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	38	106	198
Total disbursements	<u>4,967</u>	<u>-</u>	<u>4,580</u>	<u>335</u>	<u>4,112</u>	<u>1,195</u>	<u>1,466</u>	<u>2,670</u>
Excess (deficiency) of receipts over disbursements	<u>2,504</u>	<u>-</u>	<u>4,290</u>	<u>(335)</u>	<u>(1,250)</u>	<u>(1,195)</u>	<u>(1,466)</u>	<u>(2,670)</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,504</u>	<u>-</u>	<u>4,290</u>	<u>(335)</u>	<u>(1,250)</u>	<u>(1,195)</u>	<u>(1,466)</u>	<u>(2,670)</u>
Cash and investments - ending	<u>\$ 2,504</u>	<u>\$ -</u>	<u>\$ 5,171</u>	<u>\$ -</u>	<u>\$ 5,440</u>	<u>\$ -</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, 2012  
 (Continued)

	AT&T School Success 08-09	EC Transportation- Secondary	Tech Refunding Grant	Library Fund NGC/ BDH/BDU	Scholastic/ Read 180 Grant	WCJS/ PSI IOTA XI Sorority	Giant King Grant - USA Funds	2009 -2010 Lumina Grant
Cash and investments - beginning	\$ 99,908	\$ 11,371	\$ 1,355,328	\$ 6,524	\$ (181,416)	\$ 13,731	\$ 2,574	\$ 4,975
Receipts:								
Local sources	86,621	60,400	13,947	27,500	131,416	-	29,000	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>86,621</u>	<u>60,400</u>	<u>13,947</u>	<u>27,500</u>	<u>131,416</u>	<u>-</u>	<u>29,000</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	60,273	-	-	-	-	-	26,835	-
Support services	-	53,452	13,948	30,599	-	-	-	4,975
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	570,970	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>60,273</u>	<u>53,452</u>	<u>584,918</u>	<u>30,599</u>	<u>-</u>	<u>-</u>	<u>26,835</u>	<u>4,975</u>
Excess (deficiency) of receipts over disbursements	<u>26,348</u>	<u>6,948</u>	<u>(570,971)</u>	<u>(3,099)</u>	<u>131,416</u>	<u>-</u>	<u>2,165</u>	<u>(4,975)</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>26,348</u>	<u>6,948</u>	<u>(570,971)</u>	<u>(3,099)</u>	<u>131,416</u>	<u>-</u>	<u>2,165</u>	<u>(4,975)</u>
Cash and investments - ending	<u>\$ 126,256</u>	<u>\$ 18,319</u>	<u>\$ 784,357</u>	<u>\$ 3,425</u>	<u>\$ (50,000)</u>	<u>\$ 13,731</u>	<u>\$ 4,739</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, 2012  
 (Continued)

	2011 -2012 Lumina Grant	2011- 2012 High Abilities Grant	High Ability Grant 2010- 2011	Gifted/ Talented 2011- 2012	School Tech Advancement	G.E.D. Testing	State Medicaid Fund	Non-English Speaking Programs P.L. 273-1999
Cash and investments - beginning	\$ -	\$ -	\$ 40,122	\$ -	\$ (105)	\$ 23,641	\$ 249,042	\$ 44,167
Receipts:								
Local sources	7,217	-	-	-	-	59,716	-	-
State sources	-	87,255	-	21,163	200,488	-	75,055	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>7,217</u>	<u>87,255</u>	<u>-</u>	<u>21,163</u>	<u>200,488</u>	<u>59,716</u>	<u>75,055</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	1	68,940	40,122	23,868	-	65,592	-	40,934
Support services	3,251	-	-	-	-	-	-	3,233
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	381,481	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	500	-	-	-	-
Total disbursements	<u>3,252</u>	<u>68,940</u>	<u>40,122</u>	<u>24,368</u>	<u>381,481</u>	<u>65,592</u>	<u>-</u>	<u>44,167</u>
Excess (deficiency) of receipts over disbursements	<u>3,965</u>	<u>18,315</u>	<u>(40,122)</u>	<u>(3,205)</u>	<u>(180,993)</u>	<u>(5,876)</u>	<u>75,055</u>	<u>(44,167)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(316,676)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(316,676)</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>3,965</u>	<u>18,315</u>	<u>(40,122)</u>	<u>(3,205)</u>	<u>(180,993)</u>	<u>(5,876)</u>	<u>(241,621)</u>	<u>(44,167)</u>
Cash and investments - ending	<u>\$ 3,965</u>	<u>\$ 18,315</u>	<u>\$ -</u>	<u>\$ (3,205)</u>	<u>\$ (181,098)</u>	<u>\$ 17,765</u>	<u>\$ 7,421</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, 2012  
 (Continued)

	2011 -2012 NESP Grant	Project Hi-Net Technology	Technology Plan Grant	State Desegregation	Warehouse Supply	ENL Program	Wellness Program 06-08	Teacher DB Consortium
Cash and investments - beginning	\$ -	\$ 770,473	\$ 86	\$ 2,364,668	\$ 28,633	\$ (482,607)	\$ 26,288	\$ -
Receipts:								
Local sources	-	167,764	-	-	-	-	-	-
State sources	151,610	2,795	-	1,273,090	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>151,610</u>	<u>170,559</u>	<u>-</u>	<u>1,273,090</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	134,570	-	-	25,716	-	839,599	-	-
Support services	3,908	-	86	840,837	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	203,098	-	47,372	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>138,478</u>	<u>203,098</u>	<u>86</u>	<u>913,925</u>	<u>-</u>	<u>839,599</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,132</u>	<u>(32,539)</u>	<u>(86)</u>	<u>359,165</u>	<u>-</u>	<u>(839,599)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	1,322,697	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,322,697</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>13,132</u>	<u>(32,539)</u>	<u>(86)</u>	<u>359,165</u>	<u>-</u>	<u>483,098</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 13,132</u>	<u>\$ 737,934</u>	<u>\$ -</u>	<u>\$ 2,723,833</u>	<u>\$ 28,633</u>	<u>\$ 491</u>	<u>\$ 26,288</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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 REGULATORY BASIS  
 For the Year Ended June 30, 2012  
 (Continued)

	Mega- Gas Service Contr	ESEC	Title I 2009-2010	2012-2013 Title I	Title I 2010-2011	Title I 2011-2012	School Improvement 11-12	MWE 12/13 School Improvement
Cash and investments - beginning	\$ 7,992	\$ 30,913	\$ 25	\$ -	\$ (874,247)	\$ -	\$ -	\$ -
Receipts:								
Local sources	50,595	127,328	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	1,759,427	2,978,766	35,439	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>50,595</u>	<u>127,328</u>	<u>-</u>	<u>-</u>	<u>1,759,427</u>	<u>2,978,766</u>	<u>35,439</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	450,410	2,127,202	-	-
Support services	54,368	127,825	-	-	310,684	1,024,559	35,439	-
Noninstructional services	-	-	-	-	34,086	247,423	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	90,000	-	-	-
Total disbursements	<u>54,368</u>	<u>127,825</u>	<u>-</u>	<u>-</u>	<u>885,180</u>	<u>3,399,184</u>	<u>35,439</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,773)</u>	<u>(497)</u>	<u>-</u>	<u>-</u>	<u>874,247</u>	<u>(420,418)</u>	<u>-</u>	<u>-</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(3,773)</u>	<u>(497)</u>	<u>-</u>	<u>-</u>	<u>874,247</u>	<u>(420,418)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,219</u>	<u>\$ 30,416</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (420,418)</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, 2012  
 (Continued)

	SF School Improvement Summer	School Improvement	WCJS IDEA 14210-063 -PN01	IDEA 10-11	FY2012 IDEA 14212 -063- PN01	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	RTI - Response to Instruction	Wayne IDEA
Cash and investments - beginning	\$ -	\$ -	\$ 3,680	\$ (109,031)	\$ -	\$ -	\$ (80,813)	\$ (280,659)
Receipts:								
Local sources	-	-	-	9,884	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	86,883	-	1,321,954	4,566,060	-	113,837	838,193
Other	-	-	-	-	-	-	-	-
Total receipts	-	86,883	-	1,331,838	4,566,060	-	113,837	838,193
Disbursements:								
Current:								
Instruction	-	-	3,680	1,642,063	4,811,168	-	-	663,612
Support services	-	86,883	-	-	-	-	33,024	197
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	11,276	-	-	-	75,908
Total disbursements	-	86,883	3,680	1,653,339	4,811,168	-	33,024	739,717
Excess (deficiency) of receipts over disbursements	-	-	(3,680)	(321,501)	(245,108)	-	80,813	98,476
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	-	-	(3,680)	(321,501)	(245,108)	-	80,813	98,476
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (430,532)	\$ (245,108)	\$ -	\$ -	\$ (182,183)

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, 2012  
 (Continued)

	FY 12 IDEA-Wayne 14212-063-PN01	IDEA Wayne 14213-063- PN01	Preschool 2010-2011	2011-2012 Preschool WCJS	FY 13 Pre K 45713-063 -PN01	2010-2011 ABE Comp Grant	ABE Comp 2011-2012	ABE Comp 2012-2013
Cash and investments - beginning	\$ -	\$ -	\$ (23,648)	\$ -	\$ -	\$ (93,439)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	2,548,701	-	71,467	176,895	-	102,865	67,256	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>2,548,701</u>	<u>-</u>	<u>71,467</u>	<u>176,895</u>	<u>-</u>	<u>102,865</u>	<u>67,256</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	2,812,839	-	48,670	186,485	-	5,360	27,193	-
Support services	-	-	-	-	-	(730)	125,799	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	4,796	-	-
Total disbursements	<u>2,812,839</u>	<u>-</u>	<u>48,670</u>	<u>186,485</u>	<u>-</u>	<u>9,426</u>	<u>152,992</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(264,138)</u>	<u>-</u>	<u>22,797</u>	<u>(9,590)</u>	<u>-</u>	<u>93,439</u>	<u>(85,736)</u>	<u>-</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(264,138)</u>	<u>-</u>	<u>22,797</u>	<u>(9,590)</u>	<u>-</u>	<u>93,439</u>	<u>(85,736)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (264,138)</u>	<u>\$ -</u>	<u>\$ (851)</u>	<u>\$ (9,590)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (85,736)</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, 2012  
 (Continued)

	Safe & Drug Free SY 08-09	Title IV - Safe & Drug-Free	FY 10 Fed Voc Ed Carl D Perkins	FY 11 Fed Carl D Perkins Grant	FY 12 Voc Ed Carl D Perkins	FY 13 Federal CTE (Vocational)	FY 12 Tech Prep - Carl Perkins	FY 13 Tech Prep (Voc Ed)
Cash and investments - beginning	\$ 448	\$ (5,576)	\$ 220	\$ (41,834)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	25,400	-	106,831	321,225	-	96,232	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	25,400	-	106,831	321,225	-	96,232	-
Disbursements:								
Current:								
Instruction	446	-	220	64,997	451,180	-	96,232	-
Support services	-	17,610	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,214	-	-	12,891	-	-	-
Total disbursements	446	19,824	220	64,997	464,071	-	96,232	-
Excess (deficiency) of receipts over disbursements	(446)	5,576	(220)	41,834	(142,846)	-	-	-
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	(446)	5,576	(220)	41,834	(142,846)	-	-	-
Cash and investments - ending	\$ 2	\$ -	\$ -	\$ -	\$ (142,846)	\$ -	\$ -	\$ -

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, 2012  
 (Continued)

	Impact Youth Program	Federal Medicaid	REMS - Readiness & Emergency	Title II Part A 2009-2011	Title II Part A FY 11	Title II Part D - Cadre 2	Opportunity School Grant	Title III - 2011-2012
Cash and investments - beginning	\$ 14,638	\$ 117,224	\$ -	\$ (77,875)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	1,245	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	132,575	9,236	310,839	330,817	-	-	143,214
Other	-	-	-	-	-	-	-	-
Total receipts	-	133,820	9,236	310,839	330,817	-	-	143,214
Disbursements:								
Current:								
Instruction	-	-	5,678	30,379	96,496	-	-	154,274
Support services	-	109,683	-	165,687	319,118	2,097	-	10,775
Noninstructional services	-	-	-	-	-	-	-	2,792
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	3,558	36,898	-	-	-	-
Total disbursements	-	109,683	9,236	232,964	415,614	2,097	-	167,841
Excess (deficiency) of receipts over disbursements	-	24,137	-	77,875	(84,797)	(2,097)	-	(24,627)
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	-	24,137	-	77,875	(84,797)	(2,097)	-	(24,627)
Cash and investments - ending	\$ 14,638	\$ 141,361	\$ -	\$ -	\$ (84,797)	\$ (2,097)	\$ -	\$ (24,627)

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, 2012  
 (Continued)

	Title III - 2010-2011	Title X Part C - McKinney Vento	Title I - Stimulus	Spec Ed Part B Stimulus	Spec Ed/ Preschool Stimulus	Education Jobs Fund Grant	Payroll Withholding Funds	BDHS Locker Fee Collections
Cash and investments - beginning	\$ (34,978)	\$ -	\$ (195,382)	\$ (88,704)	\$ (1,690)	\$ -	\$ 4,207,604	\$ -
Receipts:								
Local sources	-	-	-	(7,112)	-	-	-	4,469
State sources	-	-	-	-	-	-	-	-
Federal sources	163,716	-	703,777	1,201,849	43,794	321,610	-	-
Other	-	-	-	-	-	-	59,187,568	-
Total receipts	<u>163,716</u>	<u>-</u>	<u>703,777</u>	<u>1,194,737</u>	<u>43,794</u>	<u>321,610</u>	<u>59,187,568</u>	<u>4,469</u>
Disbursements:								
Current:								
Instruction	103,857	-	89,553	1,074,320	39,753	716,678	-	-
Support services	18,317	-	351,098	-	-	-	-	41
Noninstructional services	1,796	-	26,944	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	<u>4,768</u>	<u>-</u>	<u>40,800</u>	<u>31,713</u>	<u>2,351</u>	<u>-</u>	<u>56,666,514</u>	<u>-</u>
Total disbursements	<u>128,738</u>	<u>-</u>	<u>508,395</u>	<u>1,106,033</u>	<u>42,104</u>	<u>716,678</u>	<u>56,666,514</u>	<u>41</u>
Excess (deficiency) of receipts over disbursements	<u>34,978</u>	<u>-</u>	<u>195,382</u>	<u>88,704</u>	<u>1,690</u>	<u>(395,068)</u>	<u>2,521,054</u>	<u>4,428</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	556	-	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>(556)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<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>34,978</u>	<u>-</u>	<u>195,382</u>	<u>88,704</u>	<u>1,690</u>	<u>(395,068)</u>	<u>2,521,054</u>	<u>4,428</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (395,068)</u>	<u>\$ 6,728,658</u>	<u>\$ 4,428</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, 2012  
 (Continued)

	BDHS ID Card Fee Collections	Statewide Collections	Transfer Tuition Refund	Replacement Checks	Criminal History	ESEC Credit Card Charges	Cobra ARRA Stimulus	Totals
Cash and investments - beginning	\$ -	\$ (1,007)	\$ (18,832)	\$ (2,265)	\$ -	\$ 55	\$ 5,140	\$ 62,036,225
Receipts:								
Local sources	4,390	47,009	-	-	12,638	-	-	51,415,895
State sources	-	-	-	-	-	-	-	109,375,434
Federal sources	-	-	-	-	-	-	-	26,439,223
Other	-	-	-	26,604	-	120,766	-	73,202,758
Total receipts	<u>4,390</u>	<u>47,009</u>	<u>-</u>	<u>26,604</u>	<u>12,638</u>	<u>120,766</u>	<u>-</u>	<u>260,433,310</u>
Disbursements:								
Current:								
Instruction	-	-	-	-	-	-	-	107,034,995
Support services	36	46,927	-	26,604	13,909	-	-	59,857,294
Noninstructional services	-	-	-	-	-	120,726	-	12,263,225
Facilities acquisition and construction	-	-	-	-	-	-	-	5,372,487
Debt services	-	-	-	-	-	-	-	24,158,266
Nonprogrammed charges	-	-	-	-	-	-	-	58,584,959
Total disbursements	<u>36</u>	<u>46,927</u>	<u>-</u>	<u>26,604</u>	<u>13,909</u>	<u>120,726</u>	<u>-</u>	<u>267,271,226</u>
Excess (deficiency) of receipts over disbursements	<u>4,354</u>	<u>82</u>	<u>-</u>	<u>-</u>	<u>(1,271)</u>	<u>40</u>	<u>-</u>	<u>(6,837,916)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	66
Transfers in	-	-	-	-	-	-	-	3,320,330
Transfers out	-	-	-	-	-	-	-	(3,320,330)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>4,354</u>	<u>82</u>	<u>-</u>	<u>-</u>	<u>(1,271)</u>	<u>40</u>	<u>-</u>	<u>(6,837,850)</u>
Cash and investments - ending	<u>\$ 4,354</u>	<u>\$ (925)</u>	<u>\$ (18,832)</u>	<u>\$ (2,265)</u>	<u>\$ (1,271)</u>	<u>\$ 95</u>	<u>\$ 5,140</u>	<u>\$ 55,198,375</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, 2013

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	School Lunch	Textbook Rental
Cash and investments - beginning	\$ 10,305,875	\$ 4,412,141	\$ 520,430	\$ 1,621,944	\$ 1,495,554	\$ 1,649,576	\$ 4,152,438	\$ 307,203
Receipts:								
Local sources	2,513,840	16,802,867	912,937	8,464,574	7,470,079	810,807	1,610,092	267,741
State sources	110,023,849	-	-	-	246,755	-	306,097	876,755
Federal sources	57,970	-	-	-	-	-	7,179,019	-
Other	794,194	-	-	1,188	20,928	-	344	-
Total receipts	<u>113,389,853</u>	<u>16,802,867</u>	<u>912,937</u>	<u>8,465,762</u>	<u>7,737,762</u>	<u>810,807</u>	<u>9,095,552</u>	<u>1,144,496</u>
Disbursements:								
Current:								
Instruction	83,066,724	-	-	-	-	-	-	-
Support services	23,977,565	-	-	4,705,291	7,514,731	418,849	2,121	717,189
Noninstructional services	953,263	-	-	-	-	-	9,192,994	-
Facilities acquisition and construction	515,131	-	-	1,501,861	-	-	-	-
Debt services	441,149	21,215,008	1,855,143	284,454	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	1,000,000	-
Total disbursements	<u>108,953,832</u>	<u>21,215,008</u>	<u>1,855,143</u>	<u>6,491,606</u>	<u>7,514,731</u>	<u>418,849</u>	<u>10,195,115</u>	<u>717,189</u>
Excess (deficiency) of receipts over disbursements	<u>4,436,021</u>	<u>(4,412,141)</u>	<u>(942,206)</u>	<u>1,974,156</u>	<u>223,031</u>	<u>391,958</u>	<u>(1,099,563)</u>	<u>427,307</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	6,768	-	-	-	-
Transfers in	81,378	-	421,776	-	-	-	-	-
Transfers out	(669,055)	-	-	-	-	(421,776)	-	-
Total other financing sources (uses)	<u>(587,677)</u>	<u>-</u>	<u>421,776</u>	<u>6,768</u>	<u>-</u>	<u>(421,776)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>3,848,344</u>	<u>(4,412,141)</u>	<u>(520,430)</u>	<u>1,980,924</u>	<u>223,031</u>	<u>(29,818)</u>	<u>(1,099,563)</u>	<u>427,307</u>
Cash and investments - ending	<u>\$ 14,154,219</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,602,868</u>	<u>\$ 1,718,585</u>	<u>\$ 1,619,758</u>	<u>\$ 3,052,875</u>	<u>\$ 734,510</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, 2013  
 (Continued)

	Self- Insurance	Levy Excess	Joint Services and Supply Special Education Cooperative	K12 Hearing Impaired	Preschool Hearing Impair	WCJS - Consulting	Joint Services and Supply Area Vocational School	Area Joint Vocational
Cash and investments - beginning	\$ 13,460,991	\$ 183,087	\$ 12,837	\$ (613,474)	\$ 37,025	\$ (206,840)	\$ 46,598	\$ 7,716,439
Receipts:								
Local sources	-	-	2,566,799	1,144,495	57,505	397,998	-	2,296,065
State sources	-	-	-	-	-	-	43,053	-
Federal sources	-	-	-	-	-	-	-	-
Other	15,165,017	-	-	-	-	-	-	-
Total receipts	<u>15,165,017</u>	<u>-</u>	<u>2,566,799</u>	<u>1,144,495</u>	<u>57,505</u>	<u>397,998</u>	<u>43,053</u>	<u>2,296,065</u>
Disbursements:								
Current:								
Instruction	481,383	-	3,016,967	1,351,268	60,561	327,899	63,786	1,235,603
Support services	16,184,849	183,087	183,998	-	-	-	-	-
Noninstructional services	41,936	-	-	-	-	-	-	-
Facilities acquisition and construction	3,888	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>16,712,056</u>	<u>183,087</u>	<u>3,200,965</u>	<u>1,351,268</u>	<u>60,561</u>	<u>327,899</u>	<u>63,786</u>	<u>1,235,603</u>
Excess (deficiency) of receipts over disbursements	<u>(1,547,039)</u>	<u>(183,087)</u>	<u>(634,166)</u>	<u>(206,773)</u>	<u>(3,056)</u>	<u>70,099</u>	<u>(20,733)</u>	<u>1,060,462</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(1,547,039)</u>	<u>(183,087)</u>	<u>(634,166)</u>	<u>(206,773)</u>	<u>(3,056)</u>	<u>70,099</u>	<u>(20,733)</u>	<u>1,060,462</u>
Cash and investments - ending	<u>\$ 11,913,952</u>	<u>\$ -</u>	<u>\$ (621,329)</u>	<u>\$ (820,247)</u>	<u>\$ 33,969</u>	<u>\$ (136,741)</u>	<u>\$ 25,865</u>	<u>\$ 8,776,901</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, 2013  
 (Continued)

	Daycare Center	Wayne Twp. - Childcare	Community Preschool	Alternative Education	SAFE School Haven	Miscellaneous Donation 02	Lilly Donation FJH	Girls to Women Spectacular
Cash and investments - beginning	\$ 67,749	\$ 115,821	\$ 255,981	\$ 645,519	\$ (17,856)	\$ 2,005	\$ 856	\$ 422
Receipts:								
Local sources	147,090	211,834	285,964	-	-	1,000	300	2,500
State sources	-	-	-	57,969	25,000	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>147,090</u>	<u>211,834</u>	<u>285,964</u>	<u>57,969</u>	<u>25,000</u>	<u>1,000</u>	<u>300</u>	<u>2,500</u>
Disbursements:								
Current:								
Instruction	-	1,340	251,121	-	16,460	894	643	-
Support services	-	76	2,084	-	-	-	-	-
Noninstructional services	160,588	227,014	480	-	-	-	-	1,943
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>160,588</u>	<u>228,430</u>	<u>253,685</u>	<u>-</u>	<u>16,460</u>	<u>894</u>	<u>643</u>	<u>1,943</u>
Excess (deficiency) of receipts over disbursements	<u>(13,498)</u>	<u>(16,596)</u>	<u>32,279</u>	<u>57,969</u>	<u>8,540</u>	<u>106</u>	<u>(343)</u>	<u>557</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(13,498)</u>	<u>(16,596)</u>	<u>32,279</u>	<u>57,969</u>	<u>8,540</u>	<u>106</u>	<u>(343)</u>	<u>557</u>
Cash and investments - ending	<u>\$ 54,251</u>	<u>\$ 99,225</u>	<u>\$ 288,260</u>	<u>\$ 703,488</u>	<u>\$ (9,316)</u>	<u>\$ 2,111</u>	<u>\$ 513</u>	<u>\$ 979</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, 2013  
 (Continued)

	WTP - Answers to Autism	NGC "The Library Fund"	Chinese Guest Teacher Grant	GC Healthy Kids Grant	CW PTO Donation	ROTC Reimbursement Program	Instruction Support	Ben Davis Physics Grant
Cash and investments - beginning	\$ 557	\$ 22,139	\$ -	\$ 5,386	\$ 1,054	\$ (8,378)	\$ 24,483	\$ 1,037
Receipts:								
Local sources	-	-	-	-	-	2,644	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	2,644	-	-
Disbursements:								
Current:								
Instruction	-	-	-	1,150	54	2,785	2,985	500
Support services	-	-	-	-	-	-	20,485	-
Noninstructional services	-	-	-	3,600	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	1,013	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	4,750	54	2,785	24,483	500
Excess (deficiency) of receipts over disbursements	-	-	-	(4,750)	(54)	(141)	(24,483)	(500)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(4,750)	(54)	(141)	(24,483)	(500)
Cash and investments - ending	\$ 557	\$ 22,139	\$ -	\$ 636	\$ 1,000	\$ (8,519)	\$ -	\$ 537

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, 2013  
 (Continued)

	Chapel Glen K - Kids Club	N Wayne Parent Prog 99/00	2013 Xmester	Garden City - Marathon	Xmester - BDJHS	2011 BDJHS X-Mester	2012 X-Mester BDJHS	Adult Basic Educ State
Cash and investments - beginning	\$ 600	\$ 2,389	\$ -	\$ 5,334	\$ -	\$ 23,135	\$ 41,092	\$ (65,892)
Receipts:								
Local sources	-	-	35,245	6,121	1,022	450	3,609	-
State sources	-	-	-	-	-	-	-	238,305
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	35,245	6,121	1,022	450	3,609	238,305
Disbursements:								
Current:								
Instruction	600	-	45	552	-	23,585	40,553	(65,140)
Support services	-	-	-	95	-	-	-	-
Noninstructional services	-	-	-	1,037	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	600	-	45	1,684	-	23,585	40,553	(65,140)
Excess (deficiency) of receipts over disbursements	(600)	-	35,200	4,437	1,022	(23,135)	(36,944)	303,445
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	(600)	-	35,200	4,437	1,022	(23,135)	(36,944)	303,445
Cash and investments - ending	\$ -	\$ 2,389	\$ 35,200	\$ 9,771	\$ 1,022	\$ -	\$ 4,148	\$ 237,553

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, 2013  
 (Continued)

	Adult Basic Educ	Adult Basic Educ - Allisons	ABE - Access to Recovery	ABE Innovative /Professional Development Grant	Extra- Curricular Activities	Printing Services	Facilities - Rental	Chase ECA Charges
Cash and investments - beginning	\$ (4,877)	\$ 15,456	\$ 30,469	\$ -	\$ (5,408)	\$ 147,156	\$ 13,808	\$ (149,712)
Receipts:								
Local sources	-	22,337	287	6,351	61,866	30,021	106,213	1,337,540
State sources	146,502	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	146,502	22,337	287	6,351	61,866	30,021	106,213	1,337,540
Disbursements:								
Current:								
Instruction	414,404	18,712	-	-	-	-	-	-
Support services	1,648	-	12,396	25,547	-	14,579	7,361	11,366
Noninstructional services	3	-	-	-	84,839	-	72,287	1,206,456
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	416,055	18,712	12,396	25,547	84,839	14,579	79,648	1,217,822
Excess (deficiency) of receipts over disbursements	(269,553)	3,625	(12,109)	(19,196)	(22,973)	15,442	26,565	119,718
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	28,381	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	28,381	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(269,553)	3,625	(12,109)	(19,196)	5,408	15,442	26,565	119,718
Cash and investments - ending	\$ (274,430)	\$ 19,081	\$ 18,360	\$ (19,196)	\$ -	\$ 162,598	\$ 40,373	\$ (29,994)

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, 2013  
 (Continued)

	BDHS Fitness Center	September 2012 WTE	May 2010 WTEF Grants	June 2008 WTEF Grants	WTEF - Jameson Camp Project	January 2011 - WTEF Grants	WTEF Grants - June 2011	WTEF September 2011
Cash and investments - beginning	\$ (8,982)	\$ -	\$ 8	\$ 611	\$ 2,365	\$ 560	\$ 489	\$ 1,707
Receipts:								
Local sources	1,105	6,023	8,348	-	10,281	-	88	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>1,105</u>	<u>6,023</u>	<u>8,348</u>	<u>-</u>	<u>10,281</u>	<u>-</u>	<u>88</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	-	3,725	8	298	1,395	-	465	145
Support services	7,976	-	-	-	132	-	-	-
Noninstructional services	-	-	-	-	1,750	-	-	-
Facilities acquisition and construction	-	598	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>7,976</u>	<u>4,323</u>	<u>8</u>	<u>298</u>	<u>3,277</u>	<u>-</u>	<u>465</u>	<u>145</u>
Excess (deficiency) of receipts over disbursements	<u>(6,871)</u>	<u>1,700</u>	<u>8,340</u>	<u>(298)</u>	<u>7,004</u>	<u>-</u>	<u>(377)</u>	<u>(145)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	15,853	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>15,853</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>8,982</u>	<u>1,700</u>	<u>8,340</u>	<u>(298)</u>	<u>7,004</u>	<u>-</u>	<u>(377)</u>	<u>(145)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,700</u>	<u>\$ 8,348</u>	<u>\$ 313</u>	<u>\$ 9,369</u>	<u>\$ 560</u>	<u>\$ 112</u>	<u>\$ 1,562</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, 2013  
 (Continued)

	December 2011 WTEF Grants	December 2012 WTEF Grants	Welfare Activities	WTEF January 2006 Grants	WTEF Grants July 2006	WTEF Grants- May 2009	August 2009 - WTEF Grants	December 2009- WTEF Grants
Cash and investments - beginning	\$ 2,504	\$ -	\$ 5,171	\$ -	\$ 5,440	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	10,287	3,300	-	2,470	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	10,287	3,300	-	2,470	-	-	-
Disbursements:								
Current:								
Instruction	1,570	5,970	5,674	-	2,202	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	375	-	-	-	-	-	-
Facilities acquisition and construction	98	2,404	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,668	8,749	5,674	-	2,202	-	-	-
Excess (deficiency) of receipts over disbursements	(1,668)	1,538	(2,374)	-	268	-	-	-
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	(1,668)	1,538	(2,374)	-	268	-	-	-
Cash and investments - ending	\$ 836	\$ 1,538	\$ 2,797	\$ -	\$ 5,708	\$ -	\$ -	\$ -

METROPOLITIAN 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, 2013  
 (Continued)

	AT&T School Success 08-09	EC Transportation- Secondary	Tech Refunding Grant	Library Fund NGC/ BDH/BDU	Scholastic/ Read 180 Grant	WCJS/ PSI IOTA XI Sorority	Giant King Grant - USA Funds	2009 -2010 Lumina Grant
Cash and investments - beginning	\$ 126,256	\$ 18,319	\$ 784,357	\$ 3,425	\$ (50,000)	\$ 13,731	\$ 4,739	\$ -
Receipts:								
Local sources	-	60,875	-	27,500	-	1,849	29,000	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	2,000	-	-	-	-	-
Total receipts	-	60,875	2,000	27,500	-	1,849	29,000	-
Disbursements:								
Current:								
Instruction	7,076	-	-	-	-	-	32,765	-
Support services	-	64,629	573,205	20,261	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	116,645	-	178,055	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	123,721	64,629	751,260	20,261	-	-	32,765	-
Excess (deficiency) of receipts over disbursements	(123,721)	(3,754)	(749,260)	7,239	-	1,849	(3,765)	-
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	(123,721)	(3,754)	(749,260)	7,239	-	1,849	(3,765)	-
Cash and investments - ending	\$ 2,535	\$ 14,565	\$ 35,097	\$ 10,664	\$ (50,000)	\$ 15,580	\$ 974	\$ -

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, 2013  
 (Continued)

	2011- 2012 Lumina Grant	2011- 2012 High Abilities Grant	High Ability Grant 2010- 2011	Gifted/ Talented 2011- 2012	School Tech Advancement	G.E.D. Testing	State Medicaid Fund	Non-English Speaking Programs P.L. 273-1999
Cash and investments - beginning	\$ 3,965	\$ 18,315	\$ -	\$ (3,205)	\$ (181,098)	\$ 17,765	\$ 7,421	\$ -
Receipts:								
Local sources	3,040	-	-	-	-	53,079	-	-
State sources	-	-	81,605	3,205	2,531,830	-	94,966	205,015
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	3,040	-	81,605	3,205	2,531,830	53,079	94,966	205,015
Disbursements:								
Current:								
Instruction	-	18,315	34,474	-	-	63,139	-	149,966
Support services	5,220	-	-	-	1,495,993	-	-	13,725
Noninstructional services	-	-	-	-	-	-	-	4,999
Facilities acquisition and construction	-	-	-	-	645,083	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	5,220	18,315	34,474	-	2,141,076	63,139	-	168,690
Excess (deficiency) of receipts over disbursements	(2,180)	(18,315)	47,131	3,205	390,754	(10,060)	94,966	36,325
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(81,378)	-
Total other financing sources (uses)	-	-	-	-	-	-	(81,378)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,180)	(18,315)	47,131	3,205	390,754	(10,060)	13,588	36,325
Cash and investments - ending	\$ 1,785	\$ -	\$ 47,131	\$ -	\$ 209,656	\$ 7,705	\$ 21,009	\$ 36,325

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, 2013  
 (Continued)

	2011 -2012 NESP Grant	Project Hi-Net Technology	Technology Plan Grant	State Desegregation	Warehouse Supply	ENL Program	Wellness Program 06-08	Teacher DB Consortium
Cash and investments - beginning	\$ 13,132	\$ 737,934	\$ -	\$ 2,723,833	\$ 28,633	\$ 491	\$ 26,288	\$ -
Receipts:								
Local sources	-	292,167	-	-	-	-	-	-
State sources	-	2,925	-	1,139,080	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>295,092</u>	<u>-</u>	<u>1,139,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Current:								
Instruction	5,338	-	-	22,455	-	625,312	-	-
Support services	7,794	7,780	-	1,007,392	-	-	-	5,000
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	105,815	-	130,512	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>13,132</u>	<u>113,595</u>	<u>-</u>	<u>1,160,359</u>	<u>-</u>	<u>625,312</u>	<u>-</u>	<u>5,000</u>
Excess (deficiency) of receipts over disbursements	<u>(13,132)</u>	<u>181,497</u>	<u>-</u>	<u>(21,279)</u>	<u>-</u>	<u>(625,312)</u>	<u>-</u>	<u>(5,000)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	624,821	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>624,821</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(13,132)</u>	<u>181,497</u>	<u>-</u>	<u>(21,279)</u>	<u>-</u>	<u>(491)</u>	<u>-</u>	<u>(5,000)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 919,431</u>	<u>\$ -</u>	<u>\$ 2,702,554</u>	<u>\$ 28,633</u>	<u>\$ -</u>	<u>\$ 26,288</u>	<u>\$ (5,000)</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, 2013  
 (Continued)

	Mega- Gas Service Contr	ESEC	Title I 2009-2010	2012-2013 Title I	Title I 2010-2011	Title I 2011-2012	School Improvement 11-12	MWE 12/13 School Improvement
Cash and investments - beginning	\$ 4,219	\$ 30,416	\$ 25	\$ -	\$ -	\$ (420,418)	\$ -	\$ -
Receipts:								
Local sources	53,968	136,963	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	2,976,248	-	989,524	943	119,900
Other	-	-	-	-	-	-	-	-
Total receipts	<u>53,968</u>	<u>136,963</u>	<u>-</u>	<u>2,976,248</u>	<u>-</u>	<u>989,524</u>	<u>943</u>	<u>119,900</u>
Disbursements:								
Current:								
Instruction	-	-	-	2,764,268	-	303,231	-	77,260
Support services	54,368	132,096	-	662,602	-	217,547	943	53,365
Noninstructional services	-	-	-	575,161	-	48,629	-	20,226
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>54,368</u>	<u>132,096</u>	<u>-</u>	<u>4,002,031</u>	<u>-</u>	<u>569,407</u>	<u>943</u>	<u>150,851</u>
Excess (deficiency) of receipts over disbursements	<u>(400)</u>	<u>4,867</u>	<u>-</u>	<u>(1,025,783)</u>	<u>-</u>	<u>420,117</u>	<u>-</u>	<u>(30,951)</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(400)</u>	<u>4,867</u>	<u>-</u>	<u>(1,025,783)</u>	<u>-</u>	<u>420,117</u>	<u>-</u>	<u>(30,951)</u>
Cash and investments - ending	<u>\$ 3,819</u>	<u>\$ 35,283</u>	<u>\$ 25</u>	<u>\$ (1,025,783)</u>	<u>\$ -</u>	<u>\$ (301)</u>	<u>\$ -</u>	<u>\$ (30,951)</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, 2013  
 (Continued)

	SF School Improvement Summer	School Improvement	WCJS IDEA 14210-063 -PN01	IDEA 10-11	FY2012 IDEA 14212 -063- PN01	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	RTI - Response to Instruction	Wayne IDEA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (430,532)	\$ (245,108)	\$ -	\$ -	\$ (182,183)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	112,870	-	-	452,773	1,857,518	3,728,839	-	182,183
Other	-	-	-	-	-	-	-	-
Total receipts	112,870	-	-	452,773	1,857,518	3,728,839	-	182,183
Disbursements:								
Current:								
Instruction	79,280	-	-	22,241	1,685,597	4,784,482	-	-
Support services	49,203	-	-	-	-	-	-	-
Noninstructional services	10,543	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	139,026	-	-	22,241	1,685,597	4,784,482	-	-
Excess (deficiency) of receipts over disbursements	(26,156)	-	-	430,532	171,921	(1,055,643)	-	182,183
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	(26,156)	-	-	430,532	171,921	(1,055,643)	-	182,183
Cash and investments - ending	\$ (26,156)	\$ -	\$ -	\$ -	\$ (73,187)	\$ (1,055,643)	\$ -	\$ -

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, 2013  
 (Continued)

	FY 12 IDEA-Wayne 14212-063-PN01	IDEA Wayne 14213-063- PN01	Preschool 2010-2011	2011-2012 Preschool WCJS	FY 13 Pre K 45713-063 -PN01	2010-2011 ABE Comp Grant	ABE Comp 2011-2012	ABE Comp 2012-2013
Cash and investments - beginning	\$ (264,138)	\$ -	\$ (851)	\$ (9,590)	\$ -	\$ -	\$ (85,736)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	739,398	2,123,747	12,020	85,377	208,941	-	213,342	133,922
Other	-	-	-	-	-	-	-	-
Total receipts	<u>739,398</u>	<u>2,123,747</u>	<u>12,020</u>	<u>85,377</u>	<u>208,941</u>	<u>-</u>	<u>213,342</u>	<u>133,922</u>
Disbursements:								
Current:								
Instruction	420,881	2,778,175	5,221	76,039	259,120	-	125,428	95,544
Support services	-	-	-	-	-	-	2,178	168,565
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	76,316	-	5,948	-	-	-	-	-
Total disbursements	<u>497,197</u>	<u>2,778,175</u>	<u>11,169</u>	<u>76,039</u>	<u>259,120</u>	<u>-</u>	<u>127,606</u>	<u>264,109</u>
Excess (deficiency) of receipts over disbursements	<u>242,201</u>	<u>(654,428)</u>	<u>851</u>	<u>9,338</u>	<u>(50,179)</u>	<u>-</u>	<u>85,736</u>	<u>(130,187)</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>242,201</u>	<u>(654,428)</u>	<u>851</u>	<u>9,338</u>	<u>(50,179)</u>	<u>-</u>	<u>85,736</u>	<u>(130,187)</u>
Cash and investments - ending	<u>\$ (21,937)</u>	<u>\$ (654,428)</u>	<u>\$ -</u>	<u>\$ (252)</u>	<u>\$ (50,179)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (130,187)</u>

METROPOLITIAN 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, 2013  
 (Continued)

	Safe & Drug Free SY 08-09	Title IV - Safe & Drug-Free	FY 10 Fed Voc Ed Carl D Perkins	FY 11 Fed Carl D Perkins Grant	FY 12 Voc Ed Carl D Perkins	FY 13 Federal CTE (Vocational)	FY 12 Tech Prep - Carl Perkins	FY 13 Tech Prep (Voc Ed)
Cash and investments - beginning	\$ 2	\$ -	\$ -	\$ -	\$ (142,846)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	225,017	506,340	-	17,466
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	225,017	506,340	-	17,466
Disbursements:								
Current:								
Instruction	2	-	-	-	82,171	588,887	800	17,466
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	14,763	-	-
Total disbursements	2	-	-	-	82,171	603,650	800	17,466
Excess (deficiency) of receipts over disbursements	(2)	-	-	-	142,846	(97,310)	(800)	-
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)	-	-	-	142,846	(97,310)	(800)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (97,310)	\$ (800)	\$ -

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, 2013  
 (Continued)

	Impact Youth Program	Federal Medicaid	REMS - Readiness & Emergency	Title II Part A 2009-2011	Title II Part A FY 11	Title II Part D - Cadre 2	Opportunity School Grant	Title III - 2011-2012
Cash and investments - beginning	\$ 14,638	\$ 141,361	\$ -	\$ -	\$ (84,797)	\$ (2,097)	\$ -	\$ (24,627)
Receipts:								
Local sources	-	770	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	169,483	-	-	375,385	2,229	941	100,063
Other	-	-	-	-	-	-	-	-
Total receipts	-	170,253	-	-	375,385	2,229	941	100,063
Disbursements:								
Current:								
Instruction	12,232	-	-	-	93,423	-	9,387	59,906
Support services	-	214,805	-	-	301,877	132	-	9,023
Noninstructional services	-	-	-	-	-	-	-	2,662
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	11,116	-	-	4,962
Total disbursements	12,232	214,805	-	-	406,416	132	9,387	76,553
Excess (deficiency) of receipts over disbursements	(12,232)	(44,552)	-	-	(31,031)	2,097	(8,446)	23,510
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	(12,232)	(44,552)	-	-	(31,031)	2,097	(8,446)	23,510
Cash and investments - ending	\$ 2,406	\$ 96,809	\$ -	\$ -	\$ (115,828)	\$ -	\$ (8,446)	\$ (1,117)

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, 2013  
 (Continued)

	Title III - 2010-2011	Title X Part C - McKinney Vento	Title I - Stimulus	Spec Ed Part B Stimulus	Spec Ed/ Preschool Stimulus	Education Jobs Fund Grant	Payroll Withholding Funds	BDHS Locker Fee Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (395,068)	\$ 6,728,658	\$ 4,428
Receipts:								
Local sources	-	-	-	-	-	-	-	16,594
State sources	-	-	-	-	-	-	-	-
Federal sources	137,121	5,778	-	-	-	458,946	-	-
Other	-	-	-	-	-	-	41,329,673	-
Total receipts	<u>137,121</u>	<u>5,778</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>458,946</u>	<u>41,329,673</u>	<u>16,594</u>
Disbursements:								
Current:								
Instruction	160,704	-	-	-	-	63,878	-	-
Support services	41,586	7,559	-	-	-	-	-	19,083
Noninstructional services	1,903	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	46,535,117	-
Total disbursements	<u>204,193</u>	<u>7,559</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,878</u>	<u>46,535,117</u>	<u>19,083</u>
Excess (deficiency) of receipts over disbursements	<u>(67,072)</u>	<u>(1,781)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>395,068</u>	<u>(5,205,444)</u>	<u>(2,489)</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>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(67,072)</u>	<u>(1,781)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>395,068</u>	<u>(5,205,444)</u>	<u>(2,489)</u>
Cash and investments - ending	<u>\$ (67,072)</u>	<u>\$ (1,781)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,523,214</u>	<u>\$ 1,939</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, 2013  
 (Continued)

	BDHS ID Card Fee Collections	Statewide Collections	Transfer Tuition Refund	Replacement Checks	Criminal History	ESEC Credit Card Charges	Cobra ARRA Stimulus	Totals
Cash and investments - beginning	\$ 4,354	\$ (925)	\$ (18,832)	\$ (2,265)	\$ (1,271)	\$ 95	\$ 5,140	\$ 55,198,375
Receipts:								
Local sources	16,477	32,690	-	-	12,764	-	-	48,357,831
State sources	-	-	-	-	-	-	-	116,022,911
Federal sources	-	-	-	-	-	-	-	23,173,303
Other	-	-	-	5,607	-	1,646,811	-	58,965,762
Total receipts	<u>16,477</u>	<u>32,690</u>	<u>-</u>	<u>5,607</u>	<u>12,764</u>	<u>1,646,811</u>	<u>-</u>	<u>246,519,807</u>
Disbursements:								
Current:								
Instruction	-	-	200	-	-	-	-	105,861,549
Support services	18,722	32,391	-	5,375	11,292	-	-	59,195,136
Noninstructional services	-	-	-	-	-	1,646,811	-	14,259,499
Facilities acquisition and construction	-	-	-	-	-	-	-	3,201,103
Debt services	-	-	-	-	-	-	-	23,795,754
Nonprogrammed charges	-	-	-	-	-	-	-	47,648,222
Total disbursements	<u>18,722</u>	<u>32,391</u>	<u>200</u>	<u>5,375</u>	<u>11,292</u>	<u>1,646,811</u>	<u>-</u>	<u>253,961,263</u>
Excess (deficiency) of receipts over disbursements	<u>(2,245)</u>	<u>299</u>	<u>(200)</u>	<u>232</u>	<u>1,472</u>	<u>-</u>	<u>-</u>	<u>(7,441,456)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	6,768
Transfers in	-	-	-	-	-	-	-	1,172,209
Transfers out	-	-	-	-	-	-	-	(1,172,209)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,768</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(2,245)</u>	<u>299</u>	<u>(200)</u>	<u>232</u>	<u>1,472</u>	<u>-</u>	<u>-</u>	<u>(7,434,688)</u>
Cash and investments - ending	<u>\$ 2,109</u>	<u>\$ (626)</u>	<u>\$ (19,032)</u>	<u>\$ (2,033)</u>	<u>\$ 201</u>	<u>\$ 95</u>	<u>\$ 5,140</u>	<u>\$ 47,763,687</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2013

<u>School Corporation</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 8,084,512</u>	<u>\$ 4,577,137</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF LEASES AND DEBT  
June 30, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
2004 Lease Bonds	Four elementary renovations	\$ 5,547,585	01-01-05	01-10-22
2005 Lease Bonds	High School construction/renovation	7,362,625	12-21-05	12-31-29
2006 Lease Bonds	Two elementary schools/one junior high	6,343,000	06-30-06	12-31-29
2007 Lease Bonds	Ben Davis University renovation	1,771,488	01-15-08	01-15-31
2013 Lease Bonds	Capital projects: preventative maintenance	293,658	01-15-14	01-15-33
2013 General Obligation Bonds	Pension Liability	1,729,800	05-16-13	01-05-25
Common School Loan No. A1282	Technology	124,371	01-01-09	07-01-13
Common School Loan No. A1301	Technology	37,314	01-01-09	01-01-13
Common School Loan No. A1337	Technology	63,042	07-01-10	01-01-15
Common School Loan No. A1416	Technology	56,319	01-01-11	07-01-15
Common School Loan No. A1438	Technology	203,445	01-01-11	01-01-16
Common School Loan No. A0586	Construction	126,350	01-01-12	01-01-21
Common School Loan No. A0604	Construction	66,942	07-01-13	01-01-28
Common School Loan No. A1622	Technology	<u>142,912</u>	01-01-14	07-01-18
Total of annual lease payments		<u>\$ 23,868,851</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Common School Loans Technology and Construction	\$ 3,808,920	\$ 833,778
General obligation bonds	Pension Bonds	<u>17,605,000</u>	<u>1,729,800</u>
Totals		<u>\$ 21,413,920</u>	<u>\$ 2,563,578</u>

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METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2013

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
Governmental activities:	
Land	\$ 6,245,677
Infrastructure	-
Buildings	559,487,183
Improvements other than buildings	-
Machinery, equipment, and vehicles	50,657,745
Books and other	-
Total capital assets	\$ 616,390,605

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
AUDIT RESULTS AND COMMENTS

***INTERNAL CONTROLS FLEXIBLE SPENDING ACCOUNT***

The School Corporation has a Flexible Spending Clearing Account fund to account for activities associated with Employee Health Savings Accounts, Employee Dependent Care Expense Accounts, and Employee Medical Care Expense Accounts.

The School Corporation has joint ownership of a bank account used exclusively for Employee Dependent Care Expense Accounts and Employee Medical Care Expense Accounts. The dedicated bank account is in the School Corporation's name. Both the School Corporation and the third-party benefits administrator, have access to this bank account. Ownership of program monies, not used by the employees within the statutory time frames, is forfeited by the employees and belongs to the School Corporation.

The School Corporation records the disbursement transactions in the Flexible Spending Account fund when the money is transferred to bank account and no longer recognizes the bank account assets on the records of the School Corporation.

A detailed discussion of the three programs related to the School Corporation's transaction recording in the Flexible Spending Account follows:

*Health Savings Account Program*

All deductions belong to the employee immediately. When the School Corporation transfers funds to the Flexible Spending Clearing Account fund for the Employee Health Savings Account program the accounting entries are properly recorded as a disbursement and the monies are transferred to the separate bank accounts of the employees. The School Corporation no longer has any ownership of the assets.

*Dependent Care Expense Account and Medical Care Expense Account Programs*

Internal controls over the recording and accounting for the financial activities associated with these programs were insufficient.

Financial transactions for these programs are not fully captured within the Flexible Spending Clearing Account fund on the School Corporation's accounting system. Previously allowed program expenses that have subsequently been examined and determined by the third-party administrator to be ineligible are required to be paid back by the employees. These reimbursements are deposited in the bank account but are not recorded in the School Corporation's records.

At any given point in time there are unspent monies in this bank account. However, due to the accounting method being used, no portion of the monies in the dedicated bank account are captured on the records of the School Corporation.

These two programs do not transfer ownership of the unspent employee deductions at the end of the calendar year to the employees. Ownership of unspent funds is returned to the School Corporation.

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

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 Indiana Public School Corporations, Chapter 9)

***AVERAGE DAILY MEMBERSHIP (ADM) - LACK OF RECORDS***

The designated building level personnel did not provide written certification that the detailed student records maintained to support the Average Daily Membership (ADM) claimed was accurate. This applies to both the September 16, 2011 and the September 14, 2012 Average Daily Membership lists.

Officials shall maintain records (enrollment cards, rosters, reporting forms, etc.) which substantiate the number of students claimed for ADM.

The building level official (Principal, Assistant Principal, etc.) is responsible for reporting ADM to the School Corporation Central Office, should provide a written certification of ADM to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 8)

***PUBLIC RECORDS RETENTION***

Several supporting records related to meals served to individual students during the 2011-2012 school year were not retained and available for audit. The detailed student served information was housed in the School Corporation's Point of Sale Software system on a specific server and the School Corporation was not able to access the data. The School Corporation printed and retained the 2011-2012 school year summary level information related to the total number of meals served which was used for audit.

Indiana Code 5-15-6-3(f), concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

***INTERNAL CONTROLS - WAYNE ENRICHMENT CENTER EXTRA-CURRICULAR ACCOUNT***

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, deficiencies in the financial recordkeeping of the Wayne Enrichment Center Extra-Curricular Account. The School Corporation should have proper controls in place over the administration of the Wayne Enrichment Center Extra-Curricular account to ensure malfeasance, misfeasance, or nonfeasance does not occur. Without a proper system of internal control in place that operates effectively, malfeasance, misfeasance, or nonfeasance related to the administration of the Wayne Enrichment Center Extra-Curricular Account could remain undetected.

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

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

- No bank reconcilements were presented for the two year audit period.
- Receipts were not written for all money collected. Only five receipts were presented for audit. They were written from April 26, 2013 to May 3, 2013. These receipts were not on the prescribed form or an approved alternate.
- Disbursements did not have proper documentation. Duplicate checks written February 2012 to May 2013 were presented, but not for the rest of the audit period. In addition, the accounts payable vouchers and the supporting documentation which should accompany each disbursement were not presented for audit.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (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)

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)

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

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

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

We have audited the Metropolitan School District of Wayne Township's (School Corporation) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2011 to June 30, 2013. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

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

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2011 to June 30, 2013.

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

**Other Matters**

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-002. Our opinion on each major federal program is not modified with respect to these matters.

The School Corporation's response to the noncompliance findings identified in our audit is described in the accompanying Official Response and Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

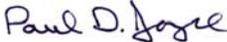
Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2013-002 to be material weaknesses.

The School Corporation's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The School Corporation's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

April 21, 2014

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

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METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2012 and 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-12	Total Federal Awards Expended 06-30-13
<b>U.S. DEPARTMENT OF AGRICULTURE</b>					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553			
			FY2012	\$ 2,794,615	\$ -
			FY2013	-	2,523,152
				<u>2,794,615</u>	<u>2,523,152</u>
Total for School Breakfast Program				<u>2,794,615</u>	<u>2,523,152</u>
National School Lunch Program	Indiana Department of Education	10.555			
			FY2012	5,361,082	-
			FY2013	-	4,990,714
				<u>5,361,082</u>	<u>4,990,714</u>
Total for National School Lunch Program				<u>5,361,082</u>	<u>4,990,714</u>
Summer Food Service Program for Children	Indiana Department of Education	10.559			
			FY2012	173,920	-
			FY2013	-	262,679
				<u>173,920</u>	<u>262,679</u>
Total for Summer Food Service Program for Children				<u>173,920</u>	<u>262,679</u>
Total for cluster				<u>8,329,617</u>	<u>7,776,545</u>
Child and Adult Care Food Program	Indiana Department of Education	10.558			
			FY2012	26,926	-
			FY2013	-	19,861
				<u>26,926</u>	<u>19,861</u>
Total for Child and Adult Care Food Program				<u>26,926</u>	<u>19,861</u>
Fresh Fruit and Vegetable Program	Indiana Department of Education	10.582			
			FY2012	141,992	-
			FY2013	-	208,361
				<u>141,992</u>	<u>208,361</u>
Total for Fresh Fruit and Vegetable Program				<u>141,992</u>	<u>208,361</u>
Total for federal grantor agency				<u>8,498,535</u>	<u>8,004,767</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>					
Title 1, Part A Cluster	Indiana Department of Education				
Title I Grants to Local Educational Agencies		84.010			
Basic Grant			11-5375	1,759,427	-
Basic Grant			12-5375	2,978,766	989,524
Basic Grant			13-5375	-	2,976,248
School Improvement			12-5375 SI	35,439	943
School Improvement			13-5375 SI	-	232,770
2010/2011 School Improvement			11-5375 SI	86,883	-
				<u>4,860,515</u>	<u>4,199,485</u>
Total for Title I Grants to Local Educational Agencies				<u>4,860,515</u>	<u>4,199,485</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, 2012 and 2013  
 (Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-12	Total Federal Awards Expended 06-30-13
<u>U.S. DEPARTMENT OF EDUCATION (Continued)</u>					
ARRA - Title I Grants to Local Educational Agencies, Recovery Act		84.389	FY2009-2010	703,777	-
Total for cluster				<u>5,564,292</u>	<u>4,199,485</u>
Special Education Cluster					
Special Education - Grants to States	Indiana Department of Education	84.027			
WCJS			14210-063-PN01	3,680	-
MSD Wayne Township			14211-063-PN01	838,193	182,183
WCJS			14211-063-PN01	183,249	148,642
MSD Wayne Township			14212-063-PN01	2,548,701	739,398
WCJS			14212-063-PN01	322,782	174,875
MSD Wayne Township			14213-063-PN01	-	2,123,747
WCJS			14213-063-PN01	-	197,552
WCJS Response to Instruction			A58-1-1DL-026	113,837	-
Total for Special Education - Grants to States				<u>4,010,442</u>	<u>3,566,397</u>
Special Education - Preschool Grants		84.173			
Special Education - Grants	Indiana Department of Education				
WCJS/MSD Wayne Township			45711-063-PN01	31,978	7,022
			45712-063-PN01	38,594	50,210
			45713-063-PN01	-	76,877
Total for Special Education - Preschool Grants				<u>70,572</u>	<u>134,109</u>
ARRA - Special Education Grants to States, Recovery Act	Indiana Department of Education	84.391	33310-063-PN01	625,344	-
ARRA - Special Education - Preschool Grants, Recovery Act	Indiana Department of Education	84.392	44410-063-SN01	8,017	-
Total for Special Education Cluster				<u>4,714,375</u>	<u>3,700,506</u>
Educational Technology Grant	Indiana Department of Education	84.318			
Education Technology State Grants					
CADRE 2			FY2011-12	-	2,229
Adult Education - Basic Grants to States	Indiana Department of Workforce Development	84.002			
			FY2010-2011	102,865	-
			AE-1-149	67,256	213,342
			AE-2-149	-	133,922
Total for Adult Education - Basic Grants to States				<u>170,121</u>	<u>347,264</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, 2012 and 2013  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-12	Total Federal Awards Expended 06-30-13
<u>U.S. DEPARTMENT OF EDUCATION (Continued)</u>					
Career and Technical Education - Basic Grants to States Federal Voc Ed	Indiana Department of Education	84.048	10-4700-5375 11-4700-5375 12-4700-5375 13-4700-5375	220 106,831 321,225 -	- - 225,017 506,340
Tech Prep			11-6200-5375 13-4700-5375	96,232 -	- 17,466
Total for Career and Technical Education - Basic Grants to States				<u>524,508</u>	<u>748,823</u>
Safe and Drug-Free Schools and Communities - National Programs	Direct Grant	84.184		<u>9,236</u>	<u>-</u>
Safe and Drug-Free Schools and Communities - State Grants	Indiana Department of Education	84.186	SY 2009-2010	<u>25,400</u>	<u>-</u>
English Language Acquisition State Grants	Indiana Department of Education	84.365	01112-063-PN01 01113-066-PN01 01113-063-FLUX A58-3-13SS-1028	143,214 163,716 - -	100,063 137,121 941 5,778
Total for English Language Acquisition State Grants				<u>306,930</u>	<u>243,903</u>
Improving Teacher Quality State Grants School Technology	Indiana Department of Education	84.367	FY2011-5375 FY2012-5375	330,817 310,839	375,385 -
Total for Improving Teacher Quality State Grants				<u>641,656</u>	<u>375,385</u>
Education Jobs Fund	Indiana Department of Education	84.410	4581-5375	<u>321,610</u>	<u>458,946</u>
Total for federal grantor agency				<u>12,278,128</u>	<u>10,076,541</u>
<u>SOCIAL SECURITY ADMINISTRATION</u>					
Disability Insurance/SSI Cluster Social Security-Disability Insurance	Indiana Family and Social Services Administration	96.001	FY2011-5375 FY2012-5375	1,218 -	- 770
Total for federal grantor agency				<u>1,218</u>	<u>770</u>
Total federal awards expended				<u>\$ 20,777,881</u>	<u>\$ 18,082,078</u>

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 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 corporation shall be conducted biennially. Such audits shall include both years within the biennial period.

**Note 2. Noncash Assistance**

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2012 and 2013. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2012	2013
National School Lunch Program	10.555	\$ 350,658	\$ 372,268
School Breakfast Program	10.553	184,866	190,501

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:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program
84.048	Child Nutrition Cluster Title I, Part A Cluster Special Education Cluster Career and Technical Education - Basic Grants to States

Dollar threshold used to distinguish between Type A and Type B programs: \$1,165,799

Auditee qualified as low-risk auditee? no

**Section II - Financial Statement Findings**

**FINDING 2013-001 - INTERNAL CONTROLS OVER THE PREPARATION OF THE SEFA**

The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The School Corporation should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, misstatements of the SEFA could remain undetected.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

During the audit the following corrections were made to the SEFA:

- Special Education Grants were not properly presented on the SEFA. The activity reported on the SEFA included all nine participants of the West Central Joint Services Cooperative (Cooperative). Only the portion of Special Education Activity that relates to the School Corporation should be included on the SEFA.
- Four grants from the Special Education Cluster listed West Central Joint Services Cooperative as the pass-through agency. The School Corporation is the fiscal agent for the Cooperative and both share the same accounting system. The Cooperative is not considered an independent entity or a pass-through agency. The correct pass-through agency for these grants would be the Indiana Department of Education which awards grants to each of the nine participating school corporations. This applied to all the Special Education Grants listed on the SEFA (\$20,277,226).
- The School Corporation relied entirely on one employee to submit information to be included on the SEFA for several related federal programs administered by the Department of Agriculture. The activity submitted was not verified by a second employee. Non-Federal monies were originally included on the SEFA in the amount of \$86,839.86. Additionally, small adjustments in amounts were made to the SEFA for the Child and Adult Care Food Program Grant. Lastly, the After School Snacks Program was originally listed incorrectly as a separate federal program on the SEFA, but was part of the National School Lunch Program.

The SEFA also contained some smaller errors.

- Two grants were omitted from the SEFA. These were the Safe and Drug-Free Schools and Communities - National programs grant CFDA #84.184 in the amount of \$9,236; and the Social Security-Disability Insurance grant CFDA #96.001 in the amount of \$1,988. One other grant was incorrectly listed on the SEFA as an ARRA grant. Ten grants did not list the correct grant number assigned by the pass-through agency, but listed generic numbers instead. For one grant, an amount \$983 more was listed on the SEFA than the amount reimbursed. This difference between the amount on the SEFA and the amount actually reimbursed was not explained.

We believe the deficiencies discussed above constitute a material weakness. The errors and omissions on the SEFA were partially caused by lack of sufficient internal controls over the preparation of the SEFA and due to insufficient familiarity with some of the required elements of the SEFA. Audit adjustments were necessary to accurately reflect the federal grant activity of the School Corporation. Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA as presented in the report. As adjusted the SEFA is materially correct in relation to the financial statement.

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.

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 Indiana Public School Corporations, Chapter 9)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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

**FINDING 2013-002 - ALLOWABLE COSTS/COST PRINCIPALS**

Federal Agency: U.S. Department of Education

Federal Programs: Special Education - Grants to States; Special Education - Preschool Grants:  
ARRA - Special Education Grants to States, Recovery Act

CFDA Numbers: 84.027; 84.173; 84.391

Federal Award Numbers and Years (or Other Identifying Number): 14211-063-PN01, FY2012 and FY2013;  
14212-063-PN01, FY2012 and FY2013;  
14213-063-PN01, FY 2013; 45711-063-  
PN01, FY 2012 and FY2013; 45712-  
063-PN01, FY2012 and FY2013;  
45713-063- PN01, FY 2013, 33310-  
063-PN01, FY 2012

Pass-Through Entity: Indiana Department of Education

The School Corporation did not have a proper system of internal control in place to prevent noncompliance with the Allowable Costs/Cost Principals for their Special Education grants. The School Corporation should have proper internal controls in place over the administration of their Special Education award to ensure fulfillment with all aspects of the Special Education compliance requirements. Without a proper system of internal control in place that operates effectively, noncompliance with the Special Education Compliance Requirements may occur.

The School Corporation was required to meet the portion of Allowable Costs/Cost Principals associated with time and effort reporting requirements for all full and part-time employees paid from the Special Education funds. These requirements are prescribed by OMB Circular A-87, Attachment B.

Semiannual time and effort certifications were not completed and maintained for full-time employees paid exclusively from the FY 2011, FY 2012, and FY 2013 Special Education Grants and Special Education Preschool Grants.

Personal activity reports (or time logs) were not completed and maintained for some employees whose salaries were paid partly from the General fund and partly from the FY 2011, FY2012, and FY 2013 Special Education Grants. The required time and effort personal activity reports (time logs) were maintained for only one employee during the audit period of July 1, 2011 to June 30, 2013.

The absence of time and effort documentation was caused by insufficient knowledge of the federal time and effort requirements by some School Corporation staff.

OMB Circular A-87, Attachment B states in part:

"8. Compensation for personal services. . . .

h. Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation. . . .

(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.(5) unless a statistical sampling system (see subsection 8.h.(6) of this appendix) or other substitute system has been approved by the cognizant Federal agency."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The School Corporation's system of internal control related to the administration of Special Education grants was not effective in preventing noncompliance with the Allowable Costs/Cost Principals. We believe the deficiency in the system of internal control constitutes a material weakness. The School Corporation was not in compliance with the portion of Allowable Costs/Cost Principals associated with time and effort as prescribed by OMB Circular A-87, Attachment B.

We recommended that semiannual time and effort certifications be completed and maintained for all employees whom are paid exclusively from Special Education Federal Grants. We also recommended that personal activity reports (or time logs) be completed and maintained for all Special Education employees whose salaries are paid partly from the Special Education Federal Grants and partly from other funding sources.

# The Metropolitan School District of Wayne Township

Education Center  
Phone: 317-988-8600  
Fax: 317-243-5744

1220 South High School Road  
Indianapolis, IN 46241  
dennis.tackitt@wayne.k12.in.us



**Dennis J. Tackitt**  
Chief Financial Officer

April 24, 2014

State Board of Accounts  
302 West Washington Street, Room E418  
Indianapolis, Indiana 46204-2769

**FINDING:** 2013-001 Internal Controls over the Preparation of the SEFA

Contact Person: Dennis J. Tackitt  
Title of Contact: Chief Financial Officer  
Contact Number: 317.988.8609  
Anticipated Correction Date: Immediately

## Corrective Action Plan

Effective immediately, the Metropolitan School District of Wayne Township will strengthen internal controls by segregating duties and all forms of information processing necessary for proper internal controls consistent with OMB Circular A-133, Subpart C, Section .300.

Sincerely,

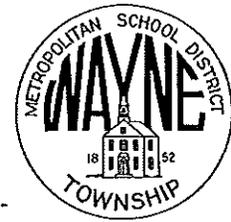
Dennis Tackitt  
Chief Financial Officer  
MSD of Wayne Township

DT/kp

# The Metropolitan School District of Wayne Township

Phone: 317.988.8609  
Fax: 317.484.3125  
Email: [dennis.tackitt@wayne.k12.in.us](mailto:dennis.tackitt@wayne.k12.in.us)

Education Center  
1220 S. High School Road  
Indianapolis, IN 46241



Dennis J. Tackitt  
Chief Financial Officer

April 1, 2014

State Board of Accounts  
302 West Washington Street, Room E418  
Indianapolis, IN 46204-2769

## FINDING: 2013-002 ALLOWABLE COSTS/COST PRINCIPALS

Federal Agency: Department of Education  
Federal Programs: Special Education\_Grants to States; Special Education\_Preschool Grants; ARRA – Special Education Grants to States, Recovery Act  
CFDA Numbers: 84.027, 84.173 and 84.391  
Federal Award Numbers and Years (or Other Identifying Number):  
14211-063-PN01, FY2012 and FY 2013  
14212-063-PN01, FY2012 and FY2013  
14213-063-PN01, FY 2013  
45711-063-PN01, FY 2012 and FY2013  
45712-063-PN01, FY2012 and FY2013  
45713-063-PN01, FY 2013  
33310-063-PN01, FY 2012  
Pass Through Entity: Indiana Department of Education  
Contact Person: Dennis J. Tackitt  
Title of Contact: Chief Financial Officer  
Contact Number: 317.988.8609  
Anticipated Correction Date: Immediately

### Corrective Action Plan

Effective immediately, the Metropolitan School District of Wayne Township will implement the use of *Time and Effort Log* (see attached copy), which is consistent with OMB Circular A-87. The form shall be signed by the employee and initialed by the supervisor. Effectively immediately, the school corporation will prepare and file semi-annual *Time and Effort Reports* for Special Education Grants and Special Education Preschool Grants consistent with OMB Circular A-133, Subpart C, section .300.

Sincerely,

A handwritten signature in cursive script that reads "Dennis Tackitt".

Dennis Tackitt,  
Chief Financial Officer  
MSD of Wayne Township

**MSD of Wayne Township**  
AUGUST Time and Effort Log

Tara Rinehart  
First and Last Name

Director of Special Services  
Title

Date

DIRECT TIME Program Name:	Account for all time worked per day. (Minimum of 1/4 hour increments.)												TOTAL:	
	Sun.	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.	Sun.	Mon.	Tues.	Wed.	Thurs.		Fri.
												1	2	0
CEIS														0
General Fund														0
														0
														0
<b>SUBTOTAL:</b>														0
<b>INDIRECT TIME</b>														
Non-Work/Non-Pay Day														0
Sick Leave														0
Personal														0
Professional Development														0
Other														0
<b>SUBTOTAL:</b>														0

DIRECT TIME Program Name:	Account for all time worked per day. (Minimum of 1/4 hour increments.)												TOTAL:	
	Sun.	Mon.	Tues.	Wed.	Thurs.	Fri.	Sat.	Sun.	Mon.	Tues.	Wed.	Thurs.		Fri.
	4	5	6	7	8	9	10	11	12	13	14	15	16	14
CEIS					7	7								0
General Fund														0
														0
														0
<b>SUBTOTAL:</b>														0
<b>INDIRECT TIME</b>														



METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
EXIT CONFERENCE

The contents of this report were discussed on April 21, 2014, with Dennis Tackitt, Treasurer; Dr. Jeffrey Butts, Superintendent of Schools; and Michael Nance, President of the School Board.