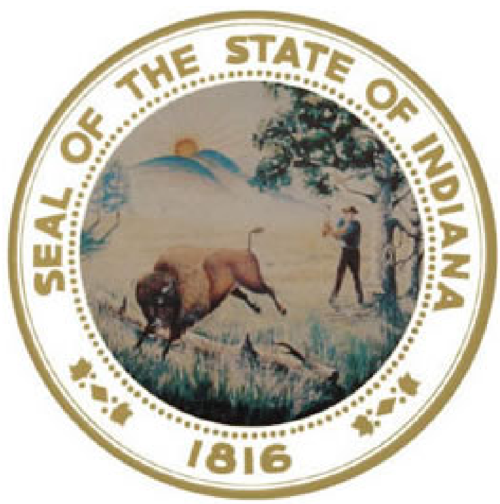
B40232

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

SPECIAL INVESTIGATION REPORT
OF

MEISTER ELEMENTARY SCHOOL
RIVER FOREST COMMUNITY SCHOOL CORPORATION
LAKE COUNTY, INDIANA

July 1, 2007 to October 19, 2011



FILED
03/22/2012

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SCHOOL OFFICIALS

Office	Official	Term
Extra-Curricular Treasurer of Meister Elementary	Stacey McClure	06-04-07 to 11-29-11
Principal of Meister Elementary	Nancy Wojcik	07-01-07 to 06-30-12
Superintendent of Schools	Dr. James H. Rice	07-01-07 to 06-30-12
President of the School Board	Richard Arnold	07-01-07 to 06-30-11
	H. Marshall Gilliana II	07-01-11 to 06-30-12
Corporation Treasurer	Brenda McCormack	07-01-07 to 06-30-12

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE RIVER FOREST COMMUNITY SCHOOL CORPORATION, LAKE COUNTY, INDIANA

We have examined the records of the Meister Elementary School for the period from July 1, 2007 to October 19, 2011, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments.

STATE BOARD OF ACCOUNTS

November 2, 2011

COLLECTIONS NOT RECEIPTED OR DEPOSITED

1. The School conducted two book fairs for each school year starting in 2007-2008 and continued through 2010-2011. Collections were received by the Librarian during the week of the book fair and kept in a safe in the Extra-Curricular Treasurer's office. At the end of the book fair, the Librarian counted all collections and prepared a listing of the money denominations and check amounts. The listing and collections were given to the Extra-Curricular Treasurer to be recorded in the records and deposited to the bank. Scholastic Book Fairs remitted an invoice to the School for payment. On October 14, 2011, the book fair procedures were discussed with the Extra-Curricular Treasurer. On October 14, 2011, book fair collections from October 2010 were found in the safe totaling $1,255 and subsequently receipted and deposited. Based on the sales from the company invoice, receipts should have been written, recorded, and deposited as follows:

	2007-2008	2008-2009	2009-2010	2010-2011	Totals
Total Book Fair Sales per Invoice (net of Library purchases)	$ 5,008.44	$ 5,385.58	$ 3,644.63	$ 3,823.79	$ 17,862.44
Book Fair Collections Receipted and Deposited	(2,771.37)	(5,057.08)	(1,515.29)	(4,150.13)	(13,493.87)
Book Fair Collections not Receipted or Deposited	$ 2,237.07	$ 328.50	$ 2,129.34	$ (326.34)	$ 4,368.57

2. The School offered the opportunity to purchase "Spiritwear" to students and staff in the 2007-2008 school year. Payment in full was required to be accompanied with each order. After collections were made by the sponsor, they were given to the Extra-Curricular Treasurer to be recorded and deposited in the bank. Payment was remitted to the vendor for the amount due totaling $1,810.80 on November 5, 2007. However, there was no corresponding receipt or deposit for the "Spiritwear" sales.

3. The School collected textbook rental and education fees from students. The Extra-Curricular Treasurer collected textbook rental during registration and throughout the school year. The Extra-Curricular Treasurer was also responsible for preparing textbook rental receipts, compiling the daily textbook rental receipts and preparing an official receipt for each day, recording the receipts in the ledger and in each student's records, and preparing the deposit to be taken to the bank. Textbook rental receipts were not deposited as follows:

	2007-2008	2009-2010	Totals
Total Duplicate Textbook Rental Receipts	$ 6,360.00	$ 6,517.50	$ 12,877.50
Textbook Rental Receipts Deposited	(5,880.00)	(6,247.50)	(12,127.50)
Textbook Rental Receipts Not Deposited	$ 480.00	$ 270.00	$ 750.00

We have requested that Stacey McClure, Extra-Curricular Treasurer, reimburse Meister Elementary School $6,929.27 for the collections not receipted and deposited and for receipts not deposited as follows:

Collections Not Receipted or Deposited:	
Book Fair Sales	$ 4,368.57
Spiritwear Sales	1,810.80
Receipts Not Deposited:	
Textbook Rental Receipts	750.00
Total Collections and Receipts Not Deposited	$ 6,929.37

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

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)

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the governmental unit.

The deposit ticket or attached documentation must provide a detailed listing of the deposit, which includes at a minimum, check numbers and corresponding names of the payors. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

ADDITIONAL EXAMINATION COSTS – COLLECTIONS NOT RECEIPTED OR DEPOSITED AND RECEIPTS NOT DEPOSITED

Additional examination costs were incurred due to collections not receipted or deposited and receipts which were not deposited.

Audit costs incurred because of theft or shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

PUBLIC OFFICIAL BOND

River Forest Community School Corporation has a Public Employees Position Bond which covers their extra-curricular treasurers. The bond coverage for the Extra-Curricular Treasurer at Meister Elementary was as follows:

Bonding Company	Term	Coverage
RLI Insurance Company	November 1, 2007 to November 1, 2008	$ 10,000
Ohio Casualty Insurance Company	August 23, 2008 to August 23, 2009	10,000
Ohio Casualty Insurance Company	August 23, 2009 to August 23, 2010	10,000
Ohio Casualty Insurance Company	August 23, 2010 to August 23, 2011	10,000
Ohio Casualty Insurance Company	August 23, 2011 to Continuous	10,000

INTERNAL CONTROLS OVER DISBURSEMENTS

We noted the following deficiencies in disbursements:

1. On October 17, 2007, the Extra-Curricular Treasurer recorded a rebate check from River Forest High School totaling $800 into the General Fund. On March 11, 2008, a disbursement was made refunding the rebate back to the high school for the $800. The disbursement was recorded in the Teacher's Fund. The collections for the Teacher's Fund are to be from teachers and the disbursements are for teacher-approved items. The disbursement should have been made from the General Fund. The $800 should be transferred back to the Teacher Fund.

2. Field trip collections are accounted for in the Field Trip Fund, and any cost for bus transportation is subsequently remitted to the Corporation. On June 10, 2008, $295.56 was remitted to the Corporation for field trips but was paid from the Teacher's Fund instead of the Field Trip Fund. $70 collected for field trips was recorded in the Teacher Fund instead of the Field Trip Fund. The difference should be transferred back to the Teacher's Fund totaling $225.56.

3. The Purchase Order Accounts Payable Vouchers (SA-1's) and supporting documentation for the 2009-2010 school year were not available for examination. The Extra-Curricular Treasurer could not locate them.

4. Several instances occurred when the supporting documentation for the SA-1 was not available for examination.

5. Office supply type purchases were made from Extra-Curricular funds. These purchases should be made by the School Corporation.

6. Several claims were paid in an untimely manner. Some claims were paid two to three months from the invoice date.

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)

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

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

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

INTERNAL CONTROLS OVER RECEIPT OF COLLECTIONS

We noted the following deficiencies in the internal controls over receipts:

1. According to the Extra-Curricular Treasurer, receipts were not written at the time of collection. Collections were maintained in a cabinet or safe. A deposit slip was made and collections were taken to the bank. The receipts were written from information from the duplicate deposit slips.

2. There were three missing receipts between September 15, 2011 and October 14, 2011. We were unable to determine if these receipts represented additional missing collections.

3. Students paid a field trip fee for transportation costs. A request was made by the School to the Corporation and an estimate is returned in order to determine what the students were charged. The fees were to be collected, deposited, and maintained in the Field Trip Fund. We were unable to determine if all field trip fees were collected and deposited.

4. Students who attend a camp in the fall of each school year had to pay a fee. The fees were to be remitted to the Corporation. In 2009-2010, the school collected $1,360 but only remitted $1,000 to the Corporation. In 2010-2011, the School collected $1,500 in October 2010, but as of October 27, 2011, the fees had not been remitted to the Corporation.

5. Receipts were not always marked with the composition of checks and cash. We were unable to determine if receipts were deposited intact.

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)

The receipt, to be properly issued, shall show the date, the name of the person from whom the money was received, the payment type, the activity fund for which it was received, the amount and the source of the receipt. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

SUMMARY COLLECTION FORM (SA-8)

The Summary Collection Form is used when money is collected by a teacher/sponsor. The sponsor is to complete and sign the form. The original is given to the Extra-Curricular Treasurer to be retained in numerical order and the duplicate is to be retained in numerical order by the sponsor. Meister Elementary School ordered and received the printed Summary Collection Forms in May 2008, but the form is not being used.

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

MEISTER ELEMENTARY SCHOOL
RIVER FOREST COMMUNITY SCHOOL CORPORATION
EXIT CONFERENCE

The contents of this report were discussed on November 2, 2011, with Stacey McClure, Extra-Curricular Treasurer of Meister Elementary; Nancy Wojcik, Principal of Meister Elementary; Brenda McCormack, Corporation Treasurer; Tom Cripliver, Assistant Superintendent of Schools; Dr. James H. Rice, Superintendent of Schools; and Dan Whitten, School Corporation Attorney. The Official Response has been made a part of this report and may be found on pages 10 through 16.

River Forest Community School Corporation
3250 Michigan Street
Hobart, IN 46342
219-962-2909

November 22, 2011

Mr. Bruce Hartman
State Examiner
302 West Washington St.
Room E418
Indianapolis, IN 46204-2769

RE: Meister Elementary School

Dear Sir:

The River Forest Community School Corporation has taken the steps necessary to implement a checks and balances system at Meister Elementary School to insure more accountability.

Sincerely

James H. Rice

James H. Rice
Superintendent

November 23, 2011

Mr. Bruce Hartman
State Board of Accounts
302 West Washington Street
Room E418
Indianapolis, IN 46204-2765

RE: OFFICIAL RESPONSE TO EXIT INTERVIEW FOR MEISTER ELEMENTARY

Dear Mr. Hartman,

I am writing in response to the audit results and comments for Meister Elementary. I became the confidential secretary beginning with the 2007-2008 school year. Prior to that, I had never worked in a school setting but took on the position with enthusiasm and pride. I have always been extremely successful with multitasking and productivity and knew that I would approach this position in the same manner. I am very trainable and implement all suggestions that are made to me as well as offer them when I feel an improvement could be made.

I fell in love with Meister Elementary…the staff, students and community and I felt extremely blessed to be part of such an amazing school. Anyone that knows me could tell you how I would do anything for each and every one of them and my life was better because they were in it. Meister is a school rich with spirit and anyone that walks in the building feels like "part of the family". This audit has finally shed light on years and years of problems within the corporation but I am saddened at the amount of devastation it has had on me and my school.

I have never really received proper training with the multitude of responsibilities my job entailed. I received two weeks on how to close the school and two weeks on how to open it. Everything else was learned circumstantially and as I went. The first few months at the beginning and end of the school year for a secretary are the busiest times and coming in to that environment with no prior experience is a daunting one. You are forced to do what you need to do in order to keep your head above water. The weight of responsibility for the confidential secretary is too great and not respected. Instead, our administration adds more and more to our workload each year. The list of tasks is extensive but includes really important responsibilities as state reports, ECA and corporation financials, and payroll. All of these are extremely time consuming and unfortunately don't get the full attention they need because of all the other everyday duties that continue to go on. With that said, I never had the chance to keep up with and follow through with my financial responsibilities the way I knew I needed to in order to produce the quality of work I was used to. I know that money is a very serious aspect of any job and wish that I was given the correct foundation to implement the many rules and policies of the State Board of Accounts. I was informed that I would be audited every two years and I was actually looking forward to that audit to hopefully point out areas that I could improve on and offer suggestions on how to do that. My first audit was scheduled to be done during the 2009-2010 school year but unfortunately it never happened. In hindsight, I feel as though this problem of "collections not being receipted or deposited" and "receipts not being deposited" could have been caught a lot sooner and changes could have been made to prevent it from happening again. I have reviewed the results and comments for this most recent audit and am offering the following response to the findings.

COLLECTIONS NOT RECEIPTED OR DEPOSITED

1. As a new secretary, I received very minimal training. The previous secretary, who was not leaving on good terms with the corporation, was the only person to train me on the many aspects of my position. Meister Elementary, as well as the corporation as a whole, was very lax with their accounting procedures and exchange of money. Unfortunately, that way of doing things was passed down to me. I feel as though I was set up for failure from day one with this corporation and I was taken advantage of because I was new and did not know the way things worked yet. I wish more than anything that I could give a detailed and more specific response to what happened to the 07-08 and 09-10 Book Fair and 07-08 Spiritwear money but because of the school's undefined and poor accounting procedures, I am unable to. I find it strange that majority of the money that is unaccounted for all occurred within the first two months that I started.

2. Reciting has apparently been a problem for many years as well. Once again, I was not taught to give a receipt to the teacher/sponsor at the time I received the money from them. Instead, I was told to write the receipt when I was making my deposit and attach the receipt to my copy of the deposit slip. This didn't make sense to me at the time but I didn't question is because this had been past practice that the corporation was aware of. As a matter of fact, the corporation was cited for this, Meister in particular, for receipts not issued at the time of collection back in their 06-07 audit. Even after it coming to light in a state audit, policies and procedure were still not put into place. Without having a receipt to refer to, I am unsure if I even received this money in the first place.

3. The school office did have a safe that was used for many years to contain any money that was collected. The safe did not always work properly – sometimes it would take 7-8 tries just to open it. When it was locked, it was not uncommon for it to open just by moving the handle up and down a little bit and not even put the combination in. Looking back, I am regretful that I did not report this to our corporation treasurer but decided on using a secure cabinet by my desk in its place. As you know, the position of a confidential secretary is a very demanding one with many unpredictable events that can occur on any particular day. We wear many hats and even though you wake up thinking you are going to accomplish your mental list for that day, it very rarely works out that way. We are multitasking at all times without being able to give one task our undivided attention. Because of this and the fact that money would come in all day long as opposed to all at the same time, the cabinet that I was using was kept unlocked during the school day. This was done out of pure convenience and not out of incompetency. There were many times I felt uncomfortable with this and the way financials were handled as a whole but I checked with the other two elementary secretaries in our corporation and they were doing the exact same things, down to keeping the safe open during the day. Because of their response and reassurance, I convinced myself that this was "ok" and continued this trusting and laid back approach.

4. In addition, money collected was always counted in the open and never in a separate room because of the many other duties that were required of me at the same time. The cabinet was accessible to the principal as well as other staff members so that they could provide change to parents or put any money in that they may have collected in my place. At the end of the day, my principal and I made sure that the office was closed and the door was locked. It became aware to me during this audit that on many occasions that teachers/staff would ask the custodian to give them access to the office so that they could access supplies, the fax machine or student files. I personally would not have allowed this had I known it was going on. Before I was employed with the corporation, prior thefts had occurred in the building and have been reported to the administration building. Even after that, the security code to the building was never changed nor have security cameras been installed in the office.

RECEIPTS NOT DEPOSITED

1. Once again the money that is unaccounted for is from the 07-08 and 09-10 school year. I was not responsible for the textbook rental money collected for the first two weeks of the 2007-2008 school year; instead, the previous secretary had collected the money, receipted and deposited it at that time. After that textbook rental receipts were always given to parents at the time they paid so the amount of money collected should ultimately match the amount deposited. It would make no sense not to deposit all the money when there is a receipt to back up the amount. Because of that, the only response that I can give is that it was in the cabinet waiting to be deposited with the other money. It unnerves me that I cannot provide better insight and for that I apologize.

INTERNAL CONTROLS OVER DISBURSEMENTS

1. The Pepsi rebate check from the high school was one of the very first ones that I received. At that time, we had a Pepsi machine in the hallway by the gym as well as in the teacher's lounge. Because it was only my second month there, I was not aware that they weren't both controlled by the high school. Out of pure error, I deposited the rebate check into the general fund because students used the machine down by the gym. By the time the high school treasurer realized the check was sent to us in error, I had been informed that those rebate checks were only for the machine in the teacher's lounge and therefore should be deposited in the teacher's fund. Without going back to look where I deposited the original check, I automatically refunded the money out of the teacher's fund in error.

2. The principal and counselor took students on end-of-the-year field trips for special achievements, such as perfect attendance. Because this was a reward, students were not asked to pay any money towards them. Therefore, I was told that money was to be taken out of the teacher's fund to pay for these trips instead of the field trip fund.

3. When I came back from summer break to start the 11-12 school years, I went through my 09-10 and 10-11 financial boxes to make sure everything was in them since I knew the auditors were coming. At that time, I noticed that my whole folder of 09-10 purchase orders were missing and

immediately notified my principal and corporation treasurer. The corporation treasurer said that it would be okay and also informed the auditor, who at that time, also assured me that it would be alright. She did say that it would make it difficult for her to verify amounts paid with the invoices but could get a good idea of if I was paying correct amounts from the purchase orders of previous years. She could also use the checks I wrote to match against my ledger.

5. I understand that most of the money in the ECA is to be used for the students because most of the money is collected from the students. I was under the impression though that you could purchase anything through the Interest fund. For five years I was never told otherwise so this was simply a mistake on my part.

6. Claims that were purchased at the end of the school year (May, June) were not paid until I came back the following school year. I was instructed by the accounts payable clerk to have deliveries held until then so I didn't pay an invoice until that order was able to be checked in and verified that all items were received. Because of summer break, this wasn't usually done until September/October of the next school year and our vendors were well aware that this is standard practice of schools. In the 5 years I was secretary, I was never charged nor paid a late fee.

INTERNAL CONTROLS OVER RECEIPT OF MONIES

1. As described in a previous paragraph, this is the way receipts were issued for many years and the way I was taught from the very beginning. I have never been told to do things differently so I continued this for the past five years.

3. The field trip fund is an "in and out" fund for the most part. Usually the amount collected is the amount that gets paid to the corporation for bus transportation. We have never denied a student who could not pay for their field trip so there have been some circumstances where the amounts paid and collected were different.

4. Out of the $1360.00 that was collected, only $1000.00 was to pay for the student's admission to camp. It has always been past practice for the corporation to pay for any student that either didn't have the money to attend or needed financial assistance. The remaining $360.00 was left in the fund because it was from the camp DVD sales and not to be remitted to the corporation. The previous year's camp money was collected and was going to be sent over to the corporation. The corporation treasurer never requested the money at a certain time but instead would remind us to send it over when she thought about it.

SUMMARY COLLECTION FORM SA-8

Because I felt uncomfortable with my financial responsibilities and the lack of training I received. I requested to attend a State Board of Accounts seminar. The seminar itself was overwhelming but the one important piece of information that I did walk away with was the use of the summary collection form. I was excited about sharing the helpful information about this form with my corporation treasurer. I did purchase a pack of them in hopes that we would be able to start using them right away.

At that time, she said she would look into it and let me know but unfortunately she never did. It is not up to me to implement a new form because usually the corporation likes to keep us all uniform with the way we do things. During this audit though, I found out that our high school treasurer has been using the SA-8 but that was never passed down to any of the elementary secretaries.

In conclusion, I have been the secretary for Meister Elementary for the past five years and have always gone above and beyond my duties. I accepted the challenges imposed by my job and performed it to the best of my knowledge, the way I was instructed, with the little amount of training I was given. I have always received positive feedback from everyone I worked with, up to the administrative level, and even during the findings of this audit have been told that I have their support. In my exit interview, the corporation attorney had even offered to help me with this response. I have offered to work with the corporation to brainstorm ideas that would help add insight to this very serious situation. Policies and procedures need to be set into place so that nothing like this happens again. The absence of a school-wide financial policy is the main reason for the mismanagement of funds. I also believe that financial records should not just be looked at by state auditors but also on a yearly basis by our corporation treasurer. If this was standard procedure, a lot of these errors would have been caught and this situation would not be as severe as it is or could have been avoided all together. It is easy to place all the burden and accountability on me as the secretary, but there are many individuals who are responsible for this unfortunate occurrence. Although I assume accountability for some of the mistakes made, I should not be blamed for River Forest Community School Corporation's poor and lack of internal controls and therefore feel it is unfair to be held solely accountable for the replacement of the missing funds. I have lived my whole life with integrity, setting good examples for the people around me, and building good character. I made a commitment to that corporation five years ago and I would never do anything to jeopardize my reputation and credibility nor that of Meister Elementary. I appreciate your time in reviewing my response and would be more than happy to provide additional statements from my principal and/or co-workers if needed.

With much respect,

Stacey McClure
219-945-1196

March 11, 2012

Mr. Paul Joyce
Deputy State Examiner
302 W. Washington Street, Room E418
Indianapolis, IN 46204

Dear Mr. Joyce,

In addition to the audit response I sent in, I would also like to include this letter regarding an appeal I filed due to a denial that I received for unemployment benefits. Because of the results of the state audit that was held at River Forest Community School Corporation in October of 2011, I was solely held responsible for the findings and therefore terminated from my position as extra-curricular treasurer from Meister Elementary. There were many people who were also accountable for these findings but Dr. James Rice, superintendant of the corporation, held me completely accountable because of my position. The corporation did not take any blame and refused to work with me to rectify and get to the bottom of this unfortunate situation. When I was terminated, Dr. Rice instructed me not to file for unemployment because he said I would not receive it. Because I felt that my termination was unfair, I filed for unemployment benefits in December 2011 but was initially denied.

On January 17, 2012, I filed an appeal to the original determination and was scheduled to have a phone hearing on January 31st with Administrative Law Judge, Joshua Craig, as well as the superintendant, assistant superintendant and treasurer of the corporation. During the hearing, my employer tried to prove that I was discharged for gross incompetency with regards to my job performance as the extra-curricular treasurer at Meister Elementary. It was conceded during the hearing that I did not engage in conduct that would be described as gross misconduct. According to the decision letter, my employer provided no proof to support a finding of discharge for gross misconduct and they failed to establish that I demonstrated a willful or wanton disregard to their interest. Instead, there were many other reasons why I was not successful in performing my responsibilities, none of which showed intentional or substantial disregard to my employer. Judge Craig determined that there was lack of supervision and training to ensure I was capable of performing my duties as extra-curricular treasurer and that I made every attempt to perform my duties in accordance to with the other elementary extra-curricular treasurers in the district. In conclusion, Judge Craig determined that I did not breach a duty reasonably owed to my employer and that I was discharged, but not for just cause. For that reason, the initial determination was reversed and my wage credits earned were reinstated.

Every time I have to challenge my employer, I am reminded of what an unfortunate situation this is. I cared about my school and my corporation more than anything and like I would have done anything for both of them. I am saddened that something like this has happened and even more disappointed that I was unable to be part of a solution to the problem. Instead, I became a scapegoat for the situation.

Sincerely,
Stacey McClure

MEISTER ELEMENTARY SCHOOL
RIVER FOREST COMMUNITY SCHOOL CORPORATION
SUMMARY

	Charges	Credits	Balance Due
Stacey McClure, Extra-Curricular Treasurer:			
Collections Not Receipted or Deposited, pages 4 and 5:			
Book Fair Sales Not Receipted or Deposited	$ 4,368.57	$ -	4,368.57
Spiritwear Sales Not Receipted or Deposited	1,810.80	-	1,810.80
Textbook Rental Receipts	750.00	-	750.00
Totals	$ 6,929.37	$ -	$ 6,929.37

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AFFIDAVIT

STATE OF INDIANA)
)
Porter COUNTY)

I, Carla Wenger, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Meister Elementary School, River Forest Community School Corporation, Lake County, Indiana, for the period from July 1, 2007 to October 19, 2011, is true and correct to the best of my knowledge and belief.

Carla Wenger
Field Examiner

Subscribed and sworn to before me this 17 day of February, 2012

Sundae H. Schoon
Notary Public

My Commission Expires: April 20, 2016

County of Residence: Porter

NOTARY PUBLIC NOTARY SEAL STATE OF INDIANA
SUNDAE H. SCHOON
Porter County
My Commission Expires
April 20, 2016