

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, 2013 to June 30, 2015



FILED
08/28/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dennis Tackitt (Vacant)	07-01-13 to 08-11-17 08-12-17 to 06-30-18
Superintendent of Schools	Dr. Jeffrey Butts	07-01-13 to 06-30-18
President of the School Board	Stanley Ellis Michael Nance Michael Morrow	07-01-13 to 12-31-13 01-01-14 to 12-31-15 01-01-16 to 12-31-17



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, 2013 to June 30, 2015, and the related notes to the financial statement as listed in the Table of Contents.

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

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

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, 2013 to June 30, 2015.

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, 2013 to June 30, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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.

Other Information

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 7, 2017, 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.


Paul D. Joyce, CPA
State Examiner

August 7, 2017



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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, 2013 to June 30, 2015, and the related notes to the financial statement, and have issued our report thereon dated August 7, 2017, 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.

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

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


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

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

August 7, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended June 30, 2014 and 2015

Fund	Cash and Investments 07-01-13		Other Financing Sources (Uses)		Cash and Investments 06-30-14		Other Financing Sources (Uses)		Cash and Investments 06-30-15	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
General	\$ 14,154,219	\$ 116,122,282	\$ 117,155,831	\$ -	\$ 13,120,670	\$ 116,721,718	\$ 121,361,314	\$ 3,704,919	\$ 12,185,993	
Debt Service	-	20,864,882	18,748,240	-	2,116,642	25,090,530	22,252,286	-	4,954,886	
Retirement/Severance Bond Debt Service	-	2,406,120	1,620,258	-	785,862	676,775	1,758,513	-	(295,876)	
Capital Projects	3,602,868	5,698,197	9,511,338	168,249	(42,024)	4,277,669	5,365,994	-	(1,130,349)	
School Transportation	1,718,585	5,469,498	6,425,408	-	762,675	4,494,028	4,243,586	-	1,013,117	
School Bus Replacement	1,619,758	284,249	772,376	-	1,131,631	343,960	245,097	-	1,230,494	
School Lunch	3,052,875	11,551,470	9,964,457	-	4,639,888	10,781,240	10,556,736	-	4,864,392	
Textbook Rental	734,510	1,158,949	2,160,561	-	(267,102)	1,282,447	1,949,537	-	(934,192)	
Self-Insurance	11,913,952	10,020,000	12,534,039	-	9,399,913	13,270,090	14,303,428	-	8,366,575	
Joint Services and Supply - Special Education Cooperative	(621,329)	3,376,756	2,836,581	-	(81,154)	3,022,365	3,015,838	-	(74,627)	
K12 Hearing Impaired	(820,247)	1,417,218	1,255,998	-	(659,027)	950,396	472,020	-	(180,651)	
Preschool Hearing Impair	33,969	67,363	63,109	-	38,223	61,871	58,236	-	41,858	
WCJS - Consulting	(136,741)	245,327	277,465	-	(168,879)	166,274	19,178	-	(21,783)	
Joint Services and Supply - Area Vocational School	25,865	55,757	54,644	-	26,978	42,630	44,635	-	24,973	
Area Joint Vocational	8,776,901	3,900,757	1,133,815	-	11,543,843	2,659,323	1,427,597	(3,713,828)	9,061,741	
Voc Ed Programs	-	20,000	-	-	20,000	-	19,978	-	22	
Voc Ed Prime Grant	-	15,000	-	-	15,000	10,000	16,151	-	8,849	
Daycare Center	54,251	150,390	161,378	-	43,263	156,987	187,379	-	12,871	
Wayne Twp. - Childcare	99,225	225,586	235,266	-	89,545	259,309	374,740	-	(25,886)	
Community Preschool	288,260	296,203	202,072	-	382,391	348,625	195,517	-	535,499	
Joint Services and Supply - Other	-	-	-	-	-	10,418	4,418	-	6,000	
Alternative Education	703,488	54,599	-	-	758,087	67,744	-	-	825,831	
SAFE School Haven	(9,316)	16,510	7,194	-	-	14,664	15,010	(9,490)	(9,836)	
Miscellaneous Donation 02	2,111	2,845	1,275	-	3,681	500	3,671	-	510	
Lilly Donation FJH	513	4,500	2,140	-	2,873	2,244	1,084	-	4,033	
Indiana To Work	-	-	-	-	-	4,100	2,145	-	1,955	
Robotics	979	3,000	563	-	3,416	-	2,108	-	1,308	
BDU Whole Kids Foundation	-	-	-	-	-	2,000	967	-	1,033	
WTP - Answers to Autism	557	-	557	-	-	-	-	-	-	
NGC "The Library Fund"	22,139	-	22,139	-	-	-	-	-	-	
Stout Field Health	-	-	-	-	-	1,500	759	-	741	
Donations & Contributions	-	810	-	-	810	-	810	-	-	
GC Healthy Kids Grant	636	-	636	-	-	-	-	-	-	
CW PTO Donation	1,000	-	1,000	-	-	-	-	-	-	
ROTC Reimbursement Program	(8,519)	12,477	4,118	-	(160)	1,928	1,768	-	-	
IPS Title I Service	-	-	-	-	-	4,890	260	-	4,630	
GCE Donations	-	5,903	-	-	5,903	-	1,070	-	4,833	
BDHS Evening of Excellence	537	-	538	-	(1)	-	(1)	-	-	
NW Parent Program	2,389	-	2,389	-	-	-	-	-	-	
2013 Xmester	35,200	2,708	-	-	37,908	350	-	(38,258)	-	
2014 Xmester	9,771	16,538	6,620	-	19,689	12,364	4,966	-	27,087	
2015 Xmester	1,022	3,625	-	-	4,647	19,075	-	38,258	61,980	
2016 Xmester	-	-	-	-	-	3,037	-	-	3,037	
2017 Xmester	4,148	800	-	-	4,948	900	-	-	5,848	
Adult Education 2014-15	-	-	-	-	-	685,292	917,857	-	(232,565)	
Adult Basic Educ State	237,553	-	203,717	-	33,836	-	33,836	-	-	
Adult Education 2013-14	-	432,634	592,439	-	(159,805)	209,880	50,075	-	-	
Adult Basic Educ	(274,430)	324,695	50,265	-	-	-	-	-	-	
ABE - Rolls Royce	19,081	19,323	14,992	-	23,412	11,795	12,787	-	22,420	
ABE - Access to Recovery	18,360	-	3,386	-	14,974	11,407	23,023	-	3,358	
ABE Innovative/Professional Development Grant	(19,196)	17,758	(1,438)	-	-	-	-	-	-	

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, 2014 and 2015
(Continued)

Fund	Cash and Investments		Other Financing		Cash and Investments		Other Financing		Cash and Investments
	07-01-13	Receipts	Disbursements	Sources (Uses)	06-30-14	Receipts	Disbursements	Sources (Uses)	06-30-15
Extra-Curricular Activities	-	64,292	111,874	-	(47,582)	71,007	114,448	-	(91,023)
Printing Services	162,598	31,699	12,527	-	181,770	25,166	12,620	-	194,316
Facilities - Rental	40,373	83,582	71,593	-	52,362	57,113	53,572	-	55,903
Chase ECA Charges	(29,994)	1,236,056	1,240,824	-	(34,762)	1,360,007	1,547,332	-	(222,087)
BDHS Fitness Center	-	23,319	3,887	-	19,432	1,187	8,149	-	12,470
WTEF Grants - May 2014	-	5,374	857	-	4,517	-	3,713	-	804
WTEF Grants - August 2014	-	-	-	-	-	10,190	9,759	-	431
WTEF Grants - Sept 2012	1,700	-	-	-	1,700	-	1,576	-	124
WTEF Grants - December 2014	-	-	-	-	-	5,336	3,079	-	2,257
May 2013 WTEF Grants	8,348	1,205	9,321	-	232	-	(1)	-	233
WTEF Grants - May 2015	313	-	313	-	-	22,352	2,296	-	20,056
Science Camp	9,369	10,476	10,154	-	9,691	10,680	11,308	-	9,063
January 2011 - WTEF Grants	560	-	560	-	-	-	-	-	-
WTEF Grants - May 2016	112	21	133	-	-	-	-	-	-
WTEF - September 2011	1,562	-	1,562	-	-	-	-	-	-
December 2011 WTEF Grants	836	-	836	-	-	-	-	-	-
December 2012 WTEF Grants	1,538	21,885	14,884	-	8,539	-	7,735	-	804
HOSTS Grants	2,797	6,115	3,466	-	5,446	3,300	8,666	-	80
Major Saver	5,708	675	4,137	-	2,246	1,105	233	-	3,118
AT & T School Success 08-09	2,535	-	2,535	-	-	-	-	-	-
AT&T Leadership Grant	-	15,000	1,071	-	13,929	-	1,563	-	12,366
WTP Grant - Shade Structure	-	-	-	-	-	7,719	7,719	-	-
EC Transportation - Secondary	14,565	50,875	61,373	-	4,067	56,925	60,527	-	465
Tech Refunding Grant	35,097	-	-	-	35,097	7,162	4,202	-	38,057
Library Fund NGC/BDH/BDU	10,664	-	10,664	-	-	-	-	-	-
Library Fund NGC/BDH/BDU	-	33,750	26,551	-	7,199	-	7,199	-	-
Library 2014-15 Fund	-	-	-	-	-	32,500	29,664	-	2,836
Scholastic/Read 180 Grant	(50,000)	-	-	-	(50,000)	-	-	-	(50,000)
Office of Special Services Activities	15,580	-	15,580	-	-	-	-	-	-
Giant Kings	974	-	3,860	-	(2,886)	-	(2,886)	-	-
2011-2012 Lumina Grant	1,785	-	-	-	1,785	-	1,292	-	493
High Ability Grant 2013-2014	-	86,567	39,875	-	46,692	-	46,692	-	-
High Ability Grant 2012-2013	47,131	-	47,131	-	-	-	-	-	-
High Ability Grant 2014-2015	-	-	-	-	-	89,297	52,416	-	36,881
School Tech Advancement	209,656	3,164,812	3,434,249	-	(59,781)	105,278	45,497	-	-
GED/HSE	7,705	64,901	40,100	-	32,506	44,752	47,858	-	29,400
Medicaid Reimbursement	21,009	95,524	-	-	116,533	58,284	-	-	174,817
Safe Haven 2013-2014	-	-	9,490	-	(9,490)	-	-	9,490	-
Secured Schools Safety Grant	-	-	-	-	-	73,134	73,134	-	-
Non-English Speaking Programs P.L. 273-1999	36,325	-	36,325	-	-	-	-	-	-
NESP 2013-2014	-	216,747	103,026	-	113,721	-	113,721	-	-
NESP 2014-2015	-	-	-	-	-	227,559	93,403	-	134,156
School Technology	919,431	296,154	84,590	-	1,130,995	162,954	522,909	-	771,040
Performance Grant 2013-14	-	-	-	-	-	493,791	498,583	-	(4,792)
2013 Construction Fund	-	-	307,907	5,183,000	4,875,093	-	5,882,947	-	(1,007,854)
2015 LED Construction Fund	-	-	-	-	-	-	90,400	-	(90,400)
Desegregation	2,702,554	1,005,071	862,000	-	2,845,625	871,061	1,222,339	-	2,494,347
Warehouse Supply	28,633	-	-	-	28,633	-	-	-	28,633
NESP Local	-	-	(50,150)	-	50,150	-	59,059	8,909	-
Wellness Program 06-08	26,288	-	-	-	26,288	-	-	-	26,288
Teacher DB Consortium	(5,000)	-	(5,000)	-	-	-	-	-	-

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, 2014 and 2015
 (Continued)

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-13	Receipts	Disbursements		06-30-14	Receipts	Disbursements		
Mega - Gas Service Contr	3,819	53,968	54,368	-	3,419	53,968	104,763	-	(47,376)
ESEC	35,283	101,197	113,719	-	22,761	133,739	132,451	-	24,049
Title I	25	-	25	-	-	-	-	-	-
Title I 2013-14	-	3,488,673	3,952,821	-	(464,148)	976,938	512,790	-	-
Title I 2012-13	(1,025,783)	2,443,280	1,417,497	-	-	-	-	-	-
Title I 2014-15	-	-	-	-	-	3,756,624	4,195,398	-	(438,774)
Title I Academic Achieve Award	-	-	-	-	-	17,752	18,292	-	(540)
IN Literacy Early Intervention	-	-	-	-	-	110,000	-	-	110,000
Title I 2011-2012	(301)	-	(301)	-	-	-	-	-	-
MWE 12/13 School Improvement	(30,951)	58,384	27,433	-	-	-	-	-	-
SF School Improvement Summer	(26,156)	68,210	42,054	-	-	-	-	-	-
IDEA FY15 Part B	-	70,000	70,000	-	-	2,729,303	2,982,985	-	(253,682)
IDEA Grant 2013-14	-	4,265,753	4,663,820	-	(398,067)	2,359,517	1,961,450	-	-
FY 2012 IDEA 14212-063-PN01	(73,187)	236,169	162,982	-	-	-	-	-	-
IDEA Grant 2012-13	(1,055,643)	2,988,792	1,934,515	-	(1,366)	180,139	178,773	-	-
TA New Grant 2013-14	-	49,098	54,571	-	(5,473)	109,433	103,960	-	-
IDEA Grant Wayne 2013-14	-	2,509,530	2,769,353	-	(259,823)	853,484	602,010	-	(8,349)
FY 2012 IDEA-Wayne 14212-063-PN01	(21,937)	21,937	-	-	-	-	-	-	-
IDEA Wayne 14213-063-PN01	(654,428)	1,216,792	563,158	-	(794)	78,847	78,053	-	-
Federal Assistance Educational Preschool Handicapped	-	-	-	-	-	30,846	31,614	-	(768)
Preschool 2013-14	-	186,601	198,377	-	(11,776)	66,379	54,603	-	-
2011-2012 Preschool WCJS	(252)	7,809	7,557	-	-	-	-	-	-
FY 13 Pre K 45713-063-PN01	(50,179)	48,391	2,419	-	(4,207)	10,482	6,275	-	-
ABE Comp 2012-2013	(130,187)	162,928	32,741	-	-	-	-	-	-
Adult Education	-	186,330	265,868	-	(79,538)	142,948	63,410	-	-
Adult Education	-	-	-	-	-	238,645	322,629	-	(83,984)
FY 13 Federal CTE (Vocational)	(97,310)	107,637	10,327	-	-	-	-	-	-
FY 14 Federal CTE (Vocational)	-	505,927	669,407	-	(163,480)	121,071	(42,409)	-	-
FY 15 Federal CTE (Vocational)	-	-	-	-	-	518,578	556,481	-	(37,903)
FY 12 Tech Prep - Carl Perkins	(800)	-	(800)	-	-	-	-	-	-
FY 13 CTE Technology Grant	-	77,992	120,004	-	(42,012)	109,187	80,168	-	(12,993)
Impact Youth Program	2,406	-	135	-	2,271	-	-	-	2,271
Medicaid Reimbursement - Federal	96,809	171,101	221,848	-	46,062	135,043	160,202	-	20,903
Title II Part A 2013-2015	-	64,318	86,688	-	(22,370)	319,154	318,764	-	(21,980)
Title II Part A FY12	-	371,087	399,473	-	(28,386)	84,043	55,657	-	-
Improving Teaching Quality, No Child Left, Title II, Part A	(115,828)	289,761	173,933	-	-	-	-	-	-
Title II Part A 2014-2016	-	-	-	-	-	7,200	7,200	-	-
Title III Immigrant Influx 2012-2013	(8,446)	57,185	48,884	-	(145)	11,050	10,905	-	-
Title III Immigrant Influx 2013-2014	-	6,000	16,485	-	(10,485)	12,881	2,396	-	-
Title III 2011-12 LEP	(1,117)	1,174	57	-	-	-	-	-	-
Title III 2013-14 LEP	-	185,359	213,183	-	(27,824)	113,536	104,856	-	(19,144)
Title III WIDA 2014	-	-	-	-	-	8,824	8,824	-	-
Title III 2014-16 LEP	-	-	-	-	-	274,407	299,667	-	(25,260)
Title III 2012-13 LEP	(67,072)	131,488	75,343	-	(10,927)	38,268	27,341	-	-
Title X Part C - McKinney Vento 2012-13	(1,781)	69,222	67,441	-	-	-	-	-	-
Title X Part C - McKinney Vento 2013-14	-	-	6,370	-	(6,370)	43,500	37,130	-	-
Title X Part C - McKinney Vento 2014-15 and 2015-16	-	-	-	-	-	-	43,500	-	(43,500)
Clearing Funds	1,511,007	22,826,591	22,555,741	-	1,781,857	19,523,270	20,057,111	-	1,248,016
Totals	\$ 47,763,687	\$ 233,807,513	\$ 233,540,967	\$ 5,351,249	\$ 53,381,482	\$ 222,647,240	\$ 232,664,345	\$ -	\$ 43,364,377

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, the following: school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

The School Corporation was established under the laws of the State of Indiana. The School Corporation operates under a Board of School Trustees form of government and provides educational services.

The accompanying financial statement presents the financial information for the School Corporation.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Local sources. Amounts received from taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, School Corporation activities, revenue from community service activities, and other revenue from local sources.

State sources. Amounts received as distributions from the State of Indiana that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

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

Federal sources. Amounts received as distributions from the federal government that are to be used by the School Corporation for various purposes, including, but not limited to, the following: unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Other receipts. Amounts received from various sources, including, but not limited to, the following: return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Instruction. Amounts disbursed for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services. Amounts disbursed for support services related to students, instruction, general administration, school administration, outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services. Amounts disbursed for food service operations and community service operations.

Facilities acquisition and construction. Amounts disbursed for the acquisition, development, construction, and improvement of new and existing facilities.

Debt service. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the School Corporation, including: all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges. Amounts disbursed for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

F. Other Financing Sources and Uses

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

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by 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, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

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 a cost-sharing 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
One North Capitol, 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
One North Capitol, 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 some disbursements which appear as negative entries. This is a result of reclassification of disbursements made in separate periods.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants or funds that were not received by the period end date. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2014 and 2015.

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

Note 9. Holding Corporation

The School Corporation has entered into a capital lease with the Wayne Township Marion County School 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 2014 and 2015 totaled \$21,396,735 and \$21,713,889, respectively.

Note 10. Subsequent Events

The School Corporation entered into a 5-year \$1,926,865 lease with BMO Harris Equipment Finance Company to purchase of 20 liquid Propane (LP) buses in 2016.

The School Corporation issued \$6,805,000 of First Mortgage Bonds, Series 2016, on June 21, 2016.

The School Corporation entered into a 12-year, 5.6 million dollar, capital lease with First Internet Public Finance Corporation for the purpose of establishing a 17-acre solar farm designed to produce 70-85 percent of electricity needs for the Ben Davis High School and Ben Davis Ninth Grade Center campuses. The project will produce net cash flow by year 3. The estimated life of the solar farm is 20 years.

The School Corporation entered into a 5-year \$887,828 lease with BMO Harris Equipment Finance Company to purchase 9 liquid propane (LP) buses in 2017.

Note 11. Other Postemployment Benefits

The School Corporation provides to eligible retirees and their spouses the benefits as listed in the Agreement with the Wayne Township Classroom Teachers Association. These benefits do not pose an unfunded liability to the School Corporation for this year or in future years. Information regarding the benefits or supporting actuarial analysis can be obtained by contacting the School Corporation.

Note 12. Combined Funds

Funds related to the clearing accounts were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

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OTHER INFORMATION - UNAUDITED

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

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

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

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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, 2014

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	School Lunch	Textbook Rental	Self- Insurance	Joint Services and Supply - Special Education Cooperative
Cash and investments - beginning	\$ 14,154,219	\$ -	\$ -	\$ 3,602,868	\$ 1,718,585	\$ 1,619,758	\$ 3,052,875	\$ 734,510	\$ 11,913,952	\$ (621,329)
Receipts:										
Local sources	1,573,666	20,864,882	2,406,120	4,052,068	4,054,192	284,249	1,330,813	232,059	-	3,376,756
State sources	113,870,420	-	-	-	43,901	-	42,001	926,890	-	-
Federal sources	70,437	-	-	1,635,000	1,360,000	-	10,178,656	-	-	-
Other receipts	607,759	-	-	11,129	11,405	-	-	-	10,020,000	-
Total receipts	116,122,282	20,864,882	2,406,120	5,698,197	5,469,498	284,249	11,551,470	1,158,949	10,020,000	3,376,756
Disbursements:										
Instruction	83,479,190	-	-	-	-	-	-	-	-	2,656,495
Support services	30,975,469	-	-	4,394,288	5,969,697	772,376	-	2,160,561	12,511,730	180,085
Noninstructional services	1,003,121	-	-	-	-	-	9,131,457	-	-	-
Facilities acquisition and construction	698,051	-	-	3,007,508	-	-	-	-	22,309	-
Debt service	1,000,000	18,748,240	1,620,258	2,109,542	455,711	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	833,000	-	-	1
Total disbursements	117,155,831	18,748,240	1,620,258	9,511,338	6,425,408	772,376	9,964,457	2,160,561	12,534,039	2,836,581
Excess (deficiency) of receipts over disbursements	(1,033,549)	2,116,642	785,862	(3,813,141)	(955,910)	(488,127)	1,587,013	(1,001,612)	(2,514,039)	540,175
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	168,249	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	168,249	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,033,549)	2,116,642	785,862	(3,644,892)	(955,910)	(488,127)	1,587,013	(1,001,612)	(2,514,039)	540,175
Cash and investments - ending	\$ 13,120,670	\$ 2,116,642	\$ 785,862	\$ (42,024)	\$ 762,675	\$ 1,131,631	\$ 4,639,888	\$ (267,102)	\$ 9,399,913	\$ (81,154)

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, 2014
 (Continued)

	K12 Hearing Impaired	Preschool Hearing Impair	WCJS - Consulting	Joint Services and Supply - Area Vocational School	Area Joint Vocational	Voc Ed Programs	Voc Ed Prime Grant	Daycare Center	Wayne Twp. - Childcare	Community Preschool
Cash and investments - beginning	\$ (820,247)	\$ 33,969	\$ (136,741)	\$ 25,865	\$ 8,776,901	\$ -	\$ -	\$ 54,251	\$ 99,225	\$ 288,260
Receipts:										
Local sources	1,417,218	67,363	245,327	15,195	3,900,757	20,000	15,000	150,390	225,586	296,203
State sources	-	-	-	40,562	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,417,218</u>	<u>67,363</u>	<u>245,327</u>	<u>55,757</u>	<u>3,900,757</u>	<u>20,000</u>	<u>15,000</u>	<u>150,390</u>	<u>225,586</u>	<u>296,203</u>
Disbursements:										
Instruction	1,255,998	63,109	277,465	54,644	1,133,815	-	-	-	1,794	198,760
Support services	-	-	-	-	-	-	-	-	-	3,312
Noninstructional services	-	-	-	-	-	-	-	161,378	233,472	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>1,255,998</u>	<u>63,109</u>	<u>277,465</u>	<u>54,644</u>	<u>1,133,815</u>	<u>-</u>	<u>-</u>	<u>161,378</u>	<u>235,266</u>	<u>202,072</u>
Excess (deficiency) of receipts over disbursements	<u>161,220</u>	<u>4,254</u>	<u>(32,138)</u>	<u>1,113</u>	<u>2,766,942</u>	<u>20,000</u>	<u>15,000</u>	<u>(10,988)</u>	<u>(9,680)</u>	<u>94,131</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>161,220</u>	<u>4,254</u>	<u>(32,138)</u>	<u>1,113</u>	<u>2,766,942</u>	<u>20,000</u>	<u>15,000</u>	<u>(10,988)</u>	<u>(9,680)</u>	<u>94,131</u>
Cash and investments - ending	\$ <u>(659,027)</u>	\$ <u>38,223</u>	\$ <u>(168,879)</u>	\$ <u>26,978</u>	\$ <u>11,543,843</u>	\$ <u>20,000</u>	\$ <u>15,000</u>	\$ <u>43,263</u>	\$ <u>89,545</u>	\$ <u>382,391</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, 2014
 (Continued)

	Joint Services and Supply - Other	Alternative Education	SAFE School Haven	Miscellaneous Donation 02	Lilly Donation FJH	Indiana To Work	Robotics	BDU Whole Kids Foundation	WTP - Answers to Autism	NGC "The Library Fund"
Cash and investments - beginning	\$ -	\$ 703,488	\$ (9,316)	\$ 2,111	\$ 513	\$ -	\$ 979	\$ -	\$ 557	\$ 22,139
Receipts:										
Local sources	-	-	-	2,845	4,500	-	3,000	-	-	-
State sources	-	54,599	16,510	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	54,599	16,510	2,845	4,500	-	3,000	-	-	-
Disbursements:										
Instruction	-	-	7,031	1,275	2,140	-	-	-	557	-
Support services	-	-	163	-	-	-	-	-	-	22,139
Noninstructional services	-	-	-	-	-	-	563	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	7,194	1,275	2,140	-	563	-	557	22,139
Excess (deficiency) of receipts over disbursements	-	54,599	9,316	1,570	2,360	-	2,437	-	(557)	(22,139)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	54,599	9,316	1,570	2,360	-	2,437	-	(557)	(22,139)
Cash and investments - ending	\$ -	\$ 758,087	\$ -	\$ 3,681	\$ 2,873	\$ -	\$ 3,416	\$ -	\$ -	\$ -

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, 2014
 (Continued)

	Stout Field Health	Donations & Contributions	GC Healthy Kids Grant	CW PTO Donation	ROTC Reimbursement Program	IPS Title I Service	GCE Donations	BDHS Evening of Excellence	NW Parent Program	2013 Xmester
Cash and investments - beginning	\$ -	\$ -	\$ 636	\$ 1,000	\$ (8,519)	\$ -	\$ -	\$ 537	\$ 2,389	\$ 35,200
Receipts:										
Local sources	-	810	-	-	12,477	-	5,903	-	-	2,708
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	810	-	-	12,477	-	5,903	-	-	2,708
Disbursements:										
Instruction	-	-	-	1,000	4,118	-	-	538	1,189	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	636	-	-	-	-	-	1,200	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	636	1,000	4,118	-	-	538	2,389	-
Excess (deficiency) of receipts over disbursements	-	810	(636)	(1,000)	8,359	-	5,903	(538)	(2,389)	2,708
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	810	(636)	(1,000)	8,359	-	5,903	(538)	(2,389)	2,708
Cash and investments - ending	\$ -	\$ 810	\$ -	\$ -	\$ (160)	\$ -	\$ 5,903	\$ (1)	\$ -	\$ 37,908

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, 2014
 (Continued)

	2014 Xmester	2015 Xmester	2016 Xmester	2017 Xmester	Adult Education 2014-15	Adult Basic Educ State	Adult Education 2013-14	Adult Basic Educ	ABE - Rolls Royce	ABE - Access to Recovery
Cash and investments - beginning	\$ 9,771	\$ 1,022	\$ -	\$ 4,148	\$ -	\$ 237,553	\$ -	\$ (274,430)	\$ 19,081	\$ 18,360
Receipts:										
Local sources	16,538	3,625	-	800	-	-	-	208,336	19,323	-
State sources	-	-	-	-	-	-	432,634	116,359	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	16,538	3,625	-	800	-	-	432,634	324,695	19,323	-
Disbursements:										
Instruction	2,107	-	-	-	-	45,751	592,439	(1,542)	14,992	(1)
Support services	-	-	-	-	-	157,966	-	51,807	-	3,387
Noninstructional services	4,513	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,620	-	-	-	-	203,717	592,439	50,265	14,992	3,386
Excess (deficiency) of receipts over disbursements	9,918	3,625	-	800	-	(203,717)	(159,805)	274,430	4,331	(3,386)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,918	3,625	-	800	-	(203,717)	(159,805)	274,430	4,331	(3,386)
Cash and investments - ending	\$ 19,689	\$ 4,647	\$ -	\$ 4,948	\$ -	\$ 33,836	\$ (159,805)	\$ -	\$ 23,412	\$ 14,974

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, 2014
 (Continued)

	ABE - Innovative/Professional Development Grant	Extra- Curricular Activities	Printing Services	Facilities - Rental	Chase ECA Charges	BDHS Fitness Center	WTEF Grants - May 2014	WTEF Grants - August 2014	WTEF Grants - Sept 2012	WTEF Grants - December 2014
Cash and investments - beginning	\$ (19,196)	\$ -	\$ 162,598	\$ 40,373	\$ (29,994)	\$ -	\$ -	\$ -	\$ 1,700	\$ -
Receipts:										
Local sources	17,758	64,292	31,699	83,582	1,236,056	23,319	5,374	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>17,758</u>	<u>64,292</u>	<u>31,699</u>	<u>83,582</u>	<u>1,236,056</u>	<u>23,319</u>	<u>5,374</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:										
Instruction	-	-	-	-	-	-	857	-	-	-
Support services	(1,438)	-	12,527	684	-	3,887	-	-	-	-
Noninstructional services	-	111,874	-	70,909	1,240,824	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>(1,438)</u>	<u>111,874</u>	<u>12,527</u>	<u>71,593</u>	<u>1,240,824</u>	<u>3,887</u>	<u>857</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>19,196</u>	<u>(47,582)</u>	<u>19,172</u>	<u>11,989</u>	<u>(4,768)</u>	<u>19,432</u>	<u>4,517</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>19,196</u>	<u>(47,582)</u>	<u>19,172</u>	<u>11,989</u>	<u>(4,768)</u>	<u>19,432</u>	<u>4,517</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (47,582)</u>	<u>\$ 181,770</u>	<u>\$ 52,362</u>	<u>\$ (34,762)</u>	<u>\$ 19,432</u>	<u>\$ 4,517</u>	<u>\$ -</u>	<u>\$ 1,700</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, 2014
 (Continued)

	May 2013 WTEF Grants	WTEF Grants - May 2015	Science Camp	January 2011 - WTEF Grants	WTEF Grants - May 2016	WTEF - September 2011	December 2011 WTEF Grants	December 2012 WTEF Grants	HOSTS Grants	Major Saver
Cash and investments - beginning	\$ 8,348	\$ 313	\$ 9,369	\$ 560	\$ 112	\$ 1,562	\$ 836	\$ 1,538	\$ 2,797	\$ 5,708
Receipts:										
Local sources	1,205	-	10,476	-	21	-	-	21,885	6,115	675
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,205	-	10,476	-	21	-	-	21,885	6,115	675
Disbursements:										
Instruction	9,284	-	10,154	-	-	-	-	13,306	3,466	2,483
Support services	37	313	-	560	46	383	731	1,377	-	1,654
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	87	1,179	105	201	-	-
Total disbursements	9,321	313	10,154	560	133	1,562	836	14,884	3,466	4,137
Excess (deficiency) of receipts over disbursements	(8,116)	(313)	322	(560)	(112)	(1,562)	(836)	7,001	2,649	(3,462)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,116)	(313)	322	(560)	(112)	(1,562)	(836)	7,001	2,649	(3,462)
Cash and investments - ending	\$ 232	\$ -	\$ 9,691	\$ -	\$ -	\$ -	\$ -	\$ 8,539	\$ 5,446	\$ 2,246

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, 2014
 (Continued)

	AT & T School Success 08-09	AT&T Leadership Grant	WTP Grant - Shade Structure	EC Transportation - Secondary	Tech Refunding Grant	Library Fund NGC/BDH/BDU	Library Fund NGC/BDH/BDU	Library 2014-15 Fund	Scholastic/ Read 180 Grant	Office of Special Services Activities
Cash and investments - beginning	\$ 2,535	\$ -	\$ -	\$ 14,565	\$ 35,097	\$ 10,664	\$ -	\$ -	\$ (50,000)	\$ 15,580
Receipts:										
Local sources	-	15,000	-	50,875	-	-	33,750	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	15,000	-	50,875	-	-	33,750	-	-	-
Disbursements:										
Instruction	-	1,071	-	-	-	-	-	-	-	-
Support services	-	-	-	61,373	-	10,664	26,551	-	-	15,580
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	2,535	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,535	1,071	-	61,373	-	10,664	26,551	-	-	15,580
Excess (deficiency) of receipts over disbursements	(2,535)	13,929	-	(10,498)	-	(10,664)	7,199	-	-	(15,580)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,535)	13,929	-	(10,498)	-	(10,664)	7,199	-	-	(15,580)
Cash and investments - ending	\$ -	\$ 13,929	\$ -	\$ 4,067	\$ 35,097	\$ -	\$ 7,199	\$ -	\$ (50,000)	\$ -

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, 2014
 (Continued)

	Giant Kings	2011-2012 Lumina Grant	High Ability Grant 2013-2014	High Ability Grant 2012-2013	High Ability Grant 2014-2015	School Tech Advancement	GED/HSE	Medicaid Reimbursement	Safe Haven 2013-2014	Secured Schools Safety Grant
Cash and investments - beginning	\$ 974	\$ 1,785	\$ -	\$ 47,131	\$ -	\$ 209,656	\$ 7,705	\$ 21,009	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	64,901	-	-	-
State sources	-	-	86,567	-	-	3,164,812	-	95,524	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	86,567	-	-	3,164,812	64,901	95,524	-	-
Disbursements:										
Instruction	3,860	-	39,875	47,131	-	-	40,100	-	9,490	-
Support services	-	-	-	-	-	2,574,201	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	860,048	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,860	-	39,875	47,131	-	3,434,249	40,100	-	9,490	-
Excess (deficiency) of receipts over disbursements	(3,860)	-	46,692	(47,131)	-	(269,437)	24,801	95,524	(9,490)	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,860)	-	46,692	(47,131)	-	(269,437)	24,801	95,524	(9,490)	-
Cash and investments - ending	\$ (2,886)	\$ 1,785	\$ 46,692	\$ -	\$ -	\$ (59,781)	\$ 32,506	\$ 116,533	\$ (9,490)	\$ -

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, 2014
 (Continued)

	Non-English Speaking Programs P.L. 273-1999	NESP 2013-2014	NESP 2014-2015	School Technology	Performance Grant 2013-14	2013 Construction Fund	2015 LED Construction Fund	Desegregation	Warehouse Supply	NESP Local
Cash and investments - beginning	\$ 36,325	\$ -	\$ -	\$ 919,431	\$ -	\$ -	\$ -	\$ 2,702,554	\$ 28,633	\$ -
Receipts:										
Local sources	-	-	-	294,625	-	-	-	-	-	-
State sources	-	216,747	-	1,529	-	-	-	1,005,071	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	216,747	-	296,154	-	-	-	1,005,071	-	-
Disbursements:										
Instruction	33,477	75,890	-	-	-	-	-	17,019	-	(50,150)
Support services	2,848	22,093	-	17,331	-	-	-	844,979	-	-
Noninstructional services	-	5,043	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	67,259	-	307,907	-	2	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	36,325	103,026	-	84,590	-	307,907	-	862,000	-	(50,150)
Excess (deficiency) of receipts over disbursements	(36,325)	113,721	-	211,564	-	(307,907)	-	143,071	-	50,150
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	5,183,000	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	5,183,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(36,325)	113,721	-	211,564	-	4,875,093	-	143,071	-	50,150
Cash and investments - ending	\$ -	\$ 113,721	\$ -	\$ 1,130,995	\$ -	\$ 4,875,093	\$ -	\$ 2,845,625	\$ 28,633	\$ 50,150

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, 2014
 (Continued)

	Wellness Program 06-08	Teacher DB Consortium	Mega - Gas Service Contr	ESEC	Title I	Title I 2013-14	Title I 2012-13	Title I 2014-15	Title I Academic Achieve Award	IN Literacy Early Intervention
Cash and investments - beginning	\$ 26,288	\$ (5,000)	\$ 3,819	\$ 35,283	\$ 25	\$ -	\$ (1,025,783)	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	53,968	101,197	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	3,488,673	2,443,280	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	53,968	101,197	-	3,488,673	2,443,280	-	-	-
Disbursements:										
Instruction	-	-	-	-	-	2,695,152	1,091,173	-	-	-
Support services	-	(5,000)	54,368	113,719	25	583,127	93,211	-	-	-
Noninstructional services	-	-	-	-	-	674,540	216,513	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	2	16,600	-	-	-
Total disbursements	-	(5,000)	54,368	113,719	25	3,952,821	1,417,497	-	-	-
Excess (deficiency) of receipts over disbursements	-	5,000	(400)	(12,522)	(25)	(464,148)	1,025,783	-	-	-
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	5,000	(400)	(12,522)	(25)	(464,148)	1,025,783	-	-	-
Cash and investments - ending	\$ 26,288	\$ -	\$ 3,419	\$ 22,761	\$ -	\$ (464,148)	\$ -	\$ -	\$ -	\$ -

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, 2014
 (Continued)

	Title I 2011-2012	MWE 12/13 School Improvement	SF School Improvement Summer	IDEA FY15 Part B	IDEA Grant 2013-14	FY 2012 IDEA 14212-063-PN01	IDEA Grant 2012-13	TA New Grant 2013-14	IDEA Grant Wayne 2013-14	FY 2012 IDEA-Wayne 14212-063-PN01
Cash and investments - beginning	\$ (301)	\$ (30,951)	\$ (26,156)	\$ -	\$ -	\$ (73,187)	\$ (1,055,643)	\$ -	\$ -	\$ (21,937)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	58,384	68,210	70,000	4,265,753	236,169	2,988,792	49,098	2,509,530	21,937
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	58,384	68,210	70,000	4,265,753	236,169	2,988,792	49,098	2,509,530	21,937
Disbursements:										
Instruction	-	17,333	24,958	70,000	4,663,820	151,696	1,934,515	54,571	2,769,353	-
Support services	(301)	4,920	6,598	-	-	-	-	-	-	-
Noninstructional services	-	5,180	10,498	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	11,286	-	-	-	-
Total disbursements	(301)	27,433	42,054	70,000	4,663,820	162,982	1,934,515	54,571	2,769,353	-
Excess (deficiency) of receipts over disbursements	301	30,951	26,156	-	(398,067)	73,187	1,054,277	(5,473)	(259,823)	21,937
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	301	30,951	26,156	-	(398,067)	73,187	1,054,277	(5,473)	(259,823)	21,937
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (398,067)	\$ -	\$ (1,366)	\$ (5,473)	\$ (259,823)	\$ -

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, 2014
 (Continued)

	IDEA Wayne 14213-063-PN01	Federal Assistance Educational Preschool Handicapped	Preschool 2013-14	2011-2012 Preschool WCJS	FY 13 Pre K 45713-063-PN01	ABE Comp 2012-2013	Adult Education	Adult Education	FY 13 Federal CTE (Vocational)	FY 14 Federal CTE (Vocational)
Cash and investments - beginning	\$ (654,428)	\$ -	\$ -	\$ (252)	\$ (50,179)	\$ (130,187)	\$ -	\$ -	\$ (97,310)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	1,216,792	-	186,601	7,809	48,391	162,928	186,330	-	107,637	505,927
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,216,792</u>	<u>-</u>	<u>186,601</u>	<u>7,809</u>	<u>48,391</u>	<u>162,928</u>	<u>186,330</u>	<u>-</u>	<u>107,637</u>	<u>505,927</u>
Disbursements:										
Instruction	563,158	-	198,377	1,330	2,419	9,191	265,868	-	10,327	654,737
Support services	-	-	-	-	-	23,550	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	6,227	-	-	-	-	-	14,670
Total disbursements	<u>563,158</u>	<u>-</u>	<u>198,377</u>	<u>7,557</u>	<u>2,419</u>	<u>32,741</u>	<u>265,868</u>	<u>-</u>	<u>10,327</u>	<u>669,407</u>
Excess (deficiency) of receipts over disbursements	<u>653,634</u>	<u>-</u>	<u>(11,776)</u>	<u>252</u>	<u>45,972</u>	<u>130,187</u>	<u>(79,538)</u>	<u>-</u>	<u>97,310</u>	<u>(163,480)</u>
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>653,634</u>	<u>-</u>	<u>(11,776)</u>	<u>252</u>	<u>45,972</u>	<u>130,187</u>	<u>(79,538)</u>	<u>-</u>	<u>97,310</u>	<u>(163,480)</u>
Cash and investments - ending	\$ <u>(794)</u>	\$ <u>-</u>	\$ <u>(11,776)</u>	\$ <u>-</u>	\$ <u>(4,207)</u>	\$ <u>-</u>	\$ <u>(79,538)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(163,480)</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, 2014
 (Continued)

	FY 15 Federal CTE (Vocational)	FY 12 Tech Prep - Carl Perkins	FY 13 CTE Technology Grant	Impact Youth Program	Medicaid Reimbursement - Federal	Title II Part A 2013-2015	Title II Part A FY 12	Improving Teaching Quality, No Child Left, Title II, Part A	Title II Part A 2014-2016	Title III Immigrant Influx 2012-2013
Cash and investments - beginning	\$ -	\$ (800)	\$ -	\$ 2,406	\$ 96,809	\$ -	\$ -	\$ (115,828)	\$ -	\$ (8,446)
Receipts:										
Local sources	-	-	-	-	98	-	-	-	-	-
State sources	-	-	62,992	-	-	-	-	-	-	-
Federal sources	-	-	15,000	-	171,003	64,318	371,087	289,761	-	57,185
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	77,992	-	171,101	64,318	371,087	289,761	-	57,185
Disbursements:										
Instruction	-	(800)	15,000	135	-	-	-	6,239	-	47,499
Support services	-	-	105,004	-	221,848	86,688	399,473	158,891	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	8,803	-	1,385
Total disbursements	-	(800)	120,004	135	221,848	86,688	399,473	173,933	-	48,884
Excess (deficiency) of receipts over disbursements	-	800	(42,012)	(135)	(50,747)	(22,370)	(28,386)	115,828	-	8,301
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	800	(42,012)	(135)	(50,747)	(22,370)	(28,386)	115,828	-	8,301
Cash and investments - ending	\$ -	\$ -	\$ (42,012)	\$ 2,271	\$ 46,062	\$ (22,370)	\$ (28,386)	\$ -	\$ -	\$ (145)

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, 2014
 (Continued)

	Title III Immigrant Influx 2013-2014	Title III 2011-2012 LEP	Title III 2013-2014 LEP	Title III WIDA 2014	Title III 2014-16 LEP	Title III 2012-13 LEP	Title X Part C - McKinney Vento 2012-13	Title X Part C - McKinney Vento 2013-14	Title X Part C - McKinney Vento 2014-15 and 2015-16	Clearing Funds	Totals
Cash and investments - beginning	\$ -	\$ (1,117)	\$ -	\$ -	\$ -	\$ (67,072)	\$ (1,781)	\$ -	\$ -	\$ 1,511,007	\$ 47,763,687
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	46,925,580
State sources	-	-	-	-	-	-	-	-	-	-	120,177,118
Federal sources	6,000	1,174	185,359	-	-	131,488	69,222	-	-	-	33,227,931
Other receipts	-	-	-	-	-	-	-	-	-	22,826,591	33,476,884
Total receipts	6,000	1,174	185,359	-	-	131,488	69,222	-	-	22,826,591	233,807,513
Disbursements:											
Instruction	4,483	57	184,349	-	-	68,473	-	-	-	-	105,553,590
Support services	-	-	26,235	-	-	4,303	67,441	6,370	-	-	62,749,831
Noninstructional services	12,003	-	2,599	-	-	2,567	-	-	-	-	12,888,890
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	4,965,619
Debt service	-	-	-	-	-	-	-	-	-	-	23,933,751
Nonprogrammed charges	(1)	-	-	-	-	-	-	-	-	22,555,741	23,449,286
Total disbursements	16,485	57	213,183	-	-	75,343	67,441	6,370	-	22,555,741	233,540,967
Excess (deficiency) of receipts over disbursements	(10,485)	1,117	(27,824)	-	-	56,145	1,781	(6,370)	-	270,850	266,546
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	5,183,000
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	168,249
Transfers in	-	-	-	-	-	-	-	-	-	4,039,590	4,039,590
Transfers out	-	-	-	-	-	-	-	-	-	(4,039,590)	(4,039,590)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	5,351,249
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,485)	1,117	(27,824)	-	-	56,145	1,781	(6,370)	-	270,850	5,617,795
Cash and investments - ending	\$ (10,485)	\$ -	\$ (27,824)	\$ -	\$ -	\$ (10,927)	\$ -	\$ (6,370)	\$ -	\$ 1,781,857	\$ 53,381,482

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, 2015

	General	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	School Lunch	Textbook Rental	Self- Insurance	Joint Services and Supply - Special Education Cooperative
Cash and investments - beginning	\$ 13,120,670	\$ 2,116,642	\$ 785,862	\$ (42,024)	\$ 762,675	\$ 1,131,631	\$ 4,639,888	\$ (267,102)	\$ 9,399,913	\$ (81,154)
Receipts:										
Local sources	1,563,486	25,090,530	676,775	4,254,506	4,233,415	343,960	1,061,573	345,275	90	3,022,365
State sources	114,709,835	-	-	-	180,066	-	37,874	937,172	-	-
Federal sources	71,819	-	-	-	69,405	-	9,681,793	-	-	-
Other receipts	376,578	-	-	23,163	11,142	-	-	-	13,270,000	-
Total receipts	<u>116,721,718</u>	<u>25,090,530</u>	<u>676,775</u>	<u>4,277,669</u>	<u>4,494,028</u>	<u>343,960</u>	<u>10,781,240</u>	<u>1,282,447</u>	<u>13,270,090</u>	<u>3,022,365</u>
Disbursements:										
Instruction	82,961,892	-	-	-	-	-	-	-	-	2,617,375
Support services	36,472,609	-	-	3,097,609	4,243,585	-	-	1,949,537	14,280,097	339,746
Noninstructional services	1,030,633	-	-	-	-	-	9,806,736	-	-	-
Facilities acquisition and construction	896,180	-	-	2,268,385	-	-	-	-	23,331	-
Debt service	-	22,252,286	1,758,513	-	1	245,097	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	750,000	-	-	58,717
Total disbursements	<u>121,361,314</u>	<u>22,252,286</u>	<u>1,758,513</u>	<u>5,365,994</u>	<u>4,243,586</u>	<u>245,097</u>	<u>10,556,736</u>	<u>1,949,537</u>	<u>14,303,428</u>	<u>3,015,838</u>
Excess (deficiency) of receipts over disbursements	<u>(4,639,596)</u>	<u>2,838,244</u>	<u>(1,081,738)</u>	<u>(1,088,325)</u>	<u>250,442</u>	<u>98,863</u>	<u>224,504</u>	<u>(667,090)</u>	<u>(1,033,338)</u>	<u>6,527</u>
Other financing sources (uses):										
Transfers in	3,713,828	-	-	-	-	-	-	-	-	-
Transfers out	(8,909)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>3,704,919</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(934,677)</u>	<u>2,838,244</u>	<u>(1,081,738)</u>	<u>(1,088,325)</u>	<u>250,442</u>	<u>98,863</u>	<u>224,504</u>	<u>(667,090)</u>	<u>(1,033,338)</u>	<u>6,527</u>
Cash and investments - ending	<u>\$ 12,185,993</u>	<u>\$ 4,954,886</u>	<u>\$ (295,876)</u>	<u>\$ (1,130,349)</u>	<u>\$ 1,013,117</u>	<u>\$ 1,230,494</u>	<u>\$ 4,864,392</u>	<u>\$ (934,192)</u>	<u>\$ 8,366,575</u>	<u>\$ (74,627)</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, 2015
 (Continued)

	K12 Hearing Impaired	Preschool Hearing Impair	WCJS - Consulting	Joint Services and Supply - Area Vocational School	Area Joint Vocational	Voc Ed Programs	Voc Ed Prime Grant	Daycare Center	Wayne Twp. - Childcare	Community Preschool
Cash and investments - beginning	\$ (659,027)	\$ 38,223	\$ (168,879)	\$ 26,978	\$ 11,543,843	\$ 20,000	\$ 15,000	\$ 43,263	\$ 89,545	\$ 382,391
Receipts:										
Local sources	950,396	61,871	166,274	42,630	2,659,323	-	10,000	156,987	259,309	348,625
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	950,396	61,871	166,274	42,630	2,659,323	-	10,000	156,987	259,309	348,625
Disbursements:										
Instruction	305,762	54,309	19,178	44,085	1,427,597	19,978	16,151	-	1,099	187,465
Support services	166,258	3,927	-	550	-	-	-	-	25	8,052
Noninstructional services	-	-	-	-	-	-	-	187,379	373,616	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	472,020	58,236	19,178	44,635	1,427,597	19,978	16,151	187,379	374,740	195,517
Excess (deficiency) of receipts over disbursements	478,376	3,635	147,096	(2,005)	1,231,726	(19,978)	(6,151)	(30,392)	(115,431)	153,108
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(3,713,828)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(3,713,828)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	478,376	3,635	147,096	(2,005)	(2,482,102)	(19,978)	(6,151)	(30,392)	(115,431)	153,108
Cash and investments - ending	\$ (180,651)	\$ 41,858	\$ (21,783)	\$ 24,973	\$ 9,061,741	\$ 22	\$ 8,849	\$ 12,871	\$ (25,886)	\$ 535,499

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, 2015
 (Continued)

	Joint Services and Supply - Other	Alternative Education	SAFE School Haven	Miscellaneous Donation 02	Lilly Donation FJH	Indiana To Work	Robotics	BDU Whole Kids Foundation	WTP - Answers to Autism	NGC "The Library Fund"
Cash and investments - beginning	\$ -	\$ 758,087	\$ -	\$ 3,681	\$ 2,873	\$ -	\$ 3,416	\$ -	\$ -	\$ -
Receipts:										
Local sources	10,418	-	-	500	2,244	4,100	-	2,000	-	-
State sources	-	67,744	14,664	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	10,418	67,744	14,664	500	2,244	4,100	-	2,000	-	-
Disbursements:										
Instruction	4,418	-	15,011	3,471	1,084	1,145	-	-	-	-
Support services	-	-	(1)	200	-	1,000	-	-	-	-
Noninstructional services	-	-	-	-	-	-	2,108	967	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,418	-	15,010	3,671	1,084	2,145	2,108	967	-	-
Excess (deficiency) of receipts over disbursements	6,000	67,744	(346)	(3,171)	1,160	1,955	(2,108)	1,033	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(9,490)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(9,490)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,000	67,744	(9,836)	(3,171)	1,160	1,955	(2,108)	1,033	-	-
Cash and investments - ending	\$ 6,000	\$ 825,831	\$ (9,836)	\$ 510	\$ 4,033	\$ 1,955	\$ 1,308	\$ 1,033	\$ -	\$ -

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, 2015
 (Continued)

	Stout Field Health	Donations & Contributions	GC Healthy Kids Grant	CW PTO Donation	ROTC Reimbursement Program	IPS Title I Service	GCE Donations	BDHS Evening of Excellence	NW Parent Program	2013 Xmester
Cash and investments - beginning	\$ -	\$ 810	\$ -	\$ -	\$ (160)	\$ -	\$ 5,903	\$ (1)	\$ -	\$ 37,908
Receipts:										
Local sources	1,500	-	-	-	1,928	4,890	-	-	-	350
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,928</u>	<u>4,890</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>350</u>
Disbursements:										
Instruction	759	810	-	-	1,768	260	701	(1)	-	-
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	369	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>759</u>	<u>810</u>	<u>-</u>	<u>-</u>	<u>1,768</u>	<u>260</u>	<u>1,070</u>	<u>(1)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>741</u>	<u>(810)</u>	<u>-</u>	<u>-</u>	<u>160</u>	<u>4,630</u>	<u>(1,070)</u>	<u>1</u>	<u>-</u>	<u>350</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(38,258)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,258)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>741</u>	<u>(810)</u>	<u>-</u>	<u>-</u>	<u>160</u>	<u>4,630</u>	<u>(1,070)</u>	<u>1</u>	<u>-</u>	<u>(37,908)</u>
Cash and investments - ending	<u>\$ 741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,630</u>	<u>\$ 4,833</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, 2015
 (Continued)

	2014 Xmester	2015 Xmester	2016 Xmester	2017 Xmester	Adult Education 2014-15	Adult Basic Educ State	Adult Education 2013-14	Adult Basic Educ	ABE - Rolls Royce	ABE - Access to Recovery
Cash and investments - beginning	\$ 19,689	\$ 4,647	\$ -	\$ 4,948	\$ -	\$ 33,836	\$ (159,805)	\$ -	\$ 23,412	\$ 14,974
Receipts:										
Local sources	12,364	19,075	3,037	900	-	-	-	-	11,795	11,407
State sources	-	-	-	-	685,292	-	209,880	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>12,364</u>	<u>19,075</u>	<u>3,037</u>	<u>900</u>	<u>685,292</u>	<u>-</u>	<u>209,880</u>	<u>-</u>	<u>11,795</u>	<u>11,407</u>
Disbursements:										
Instruction	4,825	-	-	-	917,857	-	50,075	-	12,787	3,553
Support services	141	-	-	-	-	33,836	-	-	-	19,470
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>4,966</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>917,857</u>	<u>33,836</u>	<u>50,075</u>	<u>-</u>	<u>12,787</u>	<u>23,023</u>
Excess (deficiency) of receipts over disbursements	<u>7,398</u>	<u>19,075</u>	<u>3,037</u>	<u>900</u>	<u>(232,565)</u>	<u>(33,836)</u>	<u>159,805</u>	<u>-</u>	<u>(992)</u>	<u>(11,616)</u>
Other financing sources (uses):										
Transfers in	-	38,258	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>38,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>7,398</u>	<u>57,333</u>	<u>3,037</u>	<u>900</u>	<u>(232,565)</u>	<u>(33,836)</u>	<u>159,805</u>	<u>-</u>	<u>(992)</u>	<u>(11,616)</u>
Cash and investments - ending	<u>\$ 27,087</u>	<u>\$ 61,980</u>	<u>\$ 3,037</u>	<u>\$ 5,848</u>	<u>\$ (232,565)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,420</u>	<u>\$ 3,358</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, 2015
 (Continued)

	ABE - Innovative/Professional Development Grant	Extra- Curricular Activities	Printing Services	Facilities - Rental	Chase ECA Charges	BDHS Fitness Center	WTEF Grants - May 2014	WTEF Grants - August 2014	WTEF Grants - Sept 2012	WTEF Grants - December 2014
Cash and investments - beginning	\$ -	\$ (47,582)	\$ 181,770	\$ 52,362	\$ (34,762)	\$ 19,432	\$ 4,517	\$ -	\$ 1,700	\$ -
Receipts:										
Local sources	-	71,007	25,166	57,113	1,360,007	1,187	-	10,190	-	5,336
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	71,007	25,166	57,113	1,360,007	1,187	-	10,190	-	5,336
Disbursements:										
Instruction	-	-	-	-	-	-	3,213	5,447	1,576	3,079
Support services	-	-	12,620	79	-	8,149	500	1,961	-	-
Noninstructional services	-	114,448	-	53,493	1,547,332	-	-	2,351	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	114,448	12,620	53,572	1,547,332	8,149	3,713	9,759	1,576	3,079
Excess (deficiency) of receipts over disbursements	-	(43,441)	12,546	3,541	(187,325)	(6,962)	(3,713)	431	(1,576)	2,257
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(43,441)	12,546	3,541	(187,325)	(6,962)	(3,713)	431	(1,576)	2,257
Cash and investments - ending	\$ -	\$ (91,023)	\$ 194,316	\$ 55,903	\$ (222,087)	\$ 12,470	\$ 804	\$ 431	\$ 124	\$ 2,257

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, 2015
 (Continued)

	May 2013 WTEF Grants	WTEF Grants - May 2015	Science Camp	January 2011 - WTEF Grants	WTEF Grants - May 2016	WTEF - September 2011	December 2011 WTEF Grants	December 2012 WTEF Grants	HOSTS Grants	Major Saver
Cash and investments - beginning	\$ 232	\$ -	\$ 9,691	\$ -	\$ -	\$ -	\$ -	\$ 8,539	\$ 5,446	\$ 2,246
Receipts:										
Local sources	-	22,352	10,680	-	-	-	-	-	3,300	1,105
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	22,352	10,680	-	-	-	-	-	3,300	1,105
Disbursements:										
Instruction	(1)	2,296	11,448	-	-	-	-	6,739	8,666	233
Support services	-	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	(140)	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	996	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	(1)	2,296	11,308	-	-	-	-	7,735	8,666	233
Excess (deficiency) of receipts over disbursements	1	20,056	(628)	-	-	-	-	(7,735)	(5,366)	872
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1	20,056	(628)	-	-	-	-	(7,735)	(5,366)	872
Cash and investments - ending	\$ 233	\$ 20,056	\$ 9,063	\$ -	\$ -	\$ -	\$ -	\$ 804	\$ 80	\$ 3,118

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, 2015
 (Continued)

	AT & T School Success 08-09	AT&T Leadership Grant	WTP Grant - Shade Structure	EC Transportation - Secondary	Tech Refunding Grant	Library Fund NGC/BDH/BDU	Library Fund NGC/BDH/BDU	Library 2014-15 Fund	Scholastic/ Read 180 Grant	Office of Special Services Activities
Cash and investments - beginning	\$ -	\$ 13,929	\$ -	\$ 4,067	\$ 35,097	\$ -	\$ 7,199	\$ -	\$ (50,000)	\$ -
Receipts:										
Local sources	-	-	7,719	56,925	-	-	-	32,500	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	7,162	-	-	-	-	-
Total receipts	-	-	7,719	56,925	7,162	-	-	32,500	-	-
Disbursements:										
Instruction	-	1,563	-	-	-	-	-	-	-	-
Support services	-	-	-	60,527	4,202	-	7,199	29,664	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	7,719	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,563	7,719	60,527	4,202	-	7,199	29,664	-	-
Excess (deficiency) of receipts over disbursements	-	(1,563)	-	(3,602)	2,960	-	(7,199)	2,836	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,563)	-	(3,602)	2,960	-	(7,199)	2,836	-	-
Cash and investments - ending	\$ -	\$ 12,366	\$ -	\$ 465	\$ 38,057	\$ -	\$ -	\$ 2,836	\$ (50,000)	\$ -

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, 2015
 (Continued)

	Giant Kings	2011-2012 Lumina Grant	High Ability Grant 2013-2014	High Ability Grant 2012-2013	High Ability Grant 2014-2015	School Tech Advancement	GED/HSE	Medicaid Reimbursement	Safe Haven 2013-2014	Secured Schools Safety Grant
Cash and investments - beginning	\$ (2,886)	\$ 1,785	\$ 46,692	\$ -	\$ -	\$ (59,781)	\$ 32,506	\$ 116,533	\$ (9,490)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	44,752	-	-	-
State sources	-	-	-	-	89,297	105,278	-	58,284	-	73,134
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	89,297	105,278	44,752	58,284	-	73,134
Disbursements:										
Instruction	(2,886)	-	46,692	-	52,416	-	47,858	-	-	23,134
Support services	-	1,292	-	-	-	47,528	-	-	-	50,000
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	(2,031)	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	(2,886)	1,292	46,692	-	52,416	45,497	47,858	-	-	73,134
Excess (deficiency) of receipts over disbursements	2,886	(1,292)	(46,692)	-	36,881	59,781	(3,106)	58,284	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	9,490	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	9,490	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,886	(1,292)	(46,692)	-	36,881	59,781	(3,106)	58,284	9,490	-
Cash and investments - ending	\$ -	\$ 493	\$ -	\$ -	\$ 36,881	\$ -	\$ 29,400	\$ 174,817	\$ -	\$ -

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, 2015
 (Continued)

	Non-English Speaking Programs P.L. 273-1999	NESP 2013-2014	NESP 2014-2015	School Technology	Performance Grant 2013-14	2013 Construction Fund	2015 LED Construction Fund	Desegregation	Warehouse Supply	NESP Local
Cash and investments - beginning	\$ -	\$ 113,721	\$ -	\$ 1,130,995	\$ -	\$ 4,875,093	\$ -	\$ 2,845,625	\$ 28,633	\$ 50,150
Receipts:										
Local sources	-	-	-	162,301	-	-	-	-	-	-
State sources	-	-	227,559	653	493,791	-	-	871,061	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	227,559	162,954	493,791	-	-	871,061	-	-
Disbursements:										
Instruction	-	97,803	86,044	-	-	-	-	11,404	-	59,059
Support services	-	10,954	7,359	5,489	498,583	-	-	1,190,382	-	-
Noninstructional services	-	4,964	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	517,420	-	5,882,947	90,400	20,553	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	113,721	93,403	522,909	498,583	5,882,947	90,400	1,222,339	-	59,059
Excess (deficiency) of receipts over disbursements	-	(113,721)	134,156	(359,955)	(4,792)	(5,882,947)	(90,400)	(351,278)	-	(59,059)
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	8,909
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	8,909
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(113,721)	134,156	(359,955)	(4,792)	(5,882,947)	(90,400)	(351,278)	-	(50,150)
Cash and investments - ending	\$ -	\$ -	\$ 134,156	\$ 771,040	\$ (4,792)	\$ (1,007,854)	\$ (90,400)	\$ 2,494,347	\$ 28,633	\$ -

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, 2015
 (Continued)

	Wellness Program 06-08	Teacher DB Consortium	Mega - Gas Service Contr	ESEC	Title I	Title I 2013-14	Title I 2012-13	Title I 2014-15	Title I Academic Achieve Award	IN Literacy Early Intervention
Cash and investments - beginning	\$ 26,288	\$ -	\$ 3,419	\$ 22,761	\$ -	\$ (464,148)	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	53,968	133,739	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	110,000
Federal sources	-	-	-	-	-	976,938	-	3,756,624	17,752	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	53,968	133,739	-	976,938	-	3,756,624	17,752	110,000
Disbursements:										
Instruction	-	-	-	-	-	348,894	-	2,868,635	18,024	-
Support services	-	-	104,763	132,451	-	67,052	-	715,923	-	-
Noninstructional services	-	-	-	-	-	74,844	-	610,840	268	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	22,000	-	-	-	-
Total disbursements	-	-	104,763	132,451	-	512,790	-	4,195,398	18,292	-
Excess (deficiency) of receipts over disbursements	-	-	(50,795)	1,288	-	464,148	-	(438,774)	(540)	110,000
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(50,795)	1,288	-	464,148	-	(438,774)	(540)	110,000
Cash and investments - ending	\$ 26,288	\$ -	\$ (47,376)	\$ 24,049	\$ -	\$ -	\$ -	\$ (438,774)	\$ (540)	\$ 110,000

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, 2015
 (Continued)

	Title I 2011-2012	MWE 12/13 School Improvement	SF School Improvement Summer	IDEA FY15 Part B	IDEA Grant 2013-14	FY 2012 IDEA 14212-063-PN01	IDEA Grant 2012-13	TA New Grant 2013-14	IDEA Grant Wayne 2013-14	FY 2012 IDEA-Wayne 14212-063-PN01
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (398,067)	\$ -	\$ (1,366)	\$ (5,473)	\$ (259,823)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	2,729,303	2,359,517	-	180,139	109,433	853,484	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	2,729,303	2,359,517	-	180,139	109,433	853,484	-
Disbursements:										
Instruction	-	-	-	2,982,985	1,961,450	-	31,736	103,206	570,013	-
Support services	-	-	-	-	-	-	350	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	146,687	754	31,997	-
Total disbursements	-	-	-	2,982,985	1,961,450	-	178,773	103,960	602,010	-
Excess (deficiency) of receipts over disbursements	-	-	-	(253,682)	398,067	-	1,366	5,473	251,474	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(253,682)	398,067	-	1,366	5,473	251,474	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (253,682)	\$ -	\$ -	\$ -	\$ -	\$ (8,349)	\$ -

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, 2015
 (Continued)

	IDEA Wayne 14213-063-PN01	Federal Assistance Educational Preschool Handicapped	Preschool 2013-14	2011-2012 Preschool WCJS	FY 13 Pre K 45713-063-PN01	ABE Comp 2012-2013	Adult Education	Adult Education	FY 13 Federal CTE (Vocational)	FY 14 Federal CTE (Vocational)
Cash and investments - beginning	\$ (794)	\$ -	\$ (11,776)	\$ -	\$ (4,207)	\$ -	\$ (79,538)	\$ -	\$ -	\$ (163,480)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	78,847	30,846	66,379	-	10,482	-	142,948	238,645	-	121,071
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	78,847	30,846	66,379	-	10,482	-	142,948	238,645	-	121,071
Disbursements:										
Instruction	-	-	52,264	-	436	-	63,410	322,629	-	(47,754)
Support services	-	31,614	-	-	-	-	-	-	-	5,345
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	78,053	-	2,339	-	5,839	-	-	-	-	-
Total disbursements	78,053	31,614	54,603	-	6,275	-	63,410	322,629	-	(42,409)
Excess (deficiency) of receipts over disbursements	794	(768)	11,776	-	4,207	-	79,538	(83,984)	-	163,480
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	794	(768)	11,776	-	4,207	-	79,538	(83,984)	-	163,480
Cash and investments - ending	\$ -	\$ (768)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (83,984)	\$ -	\$ -

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, 2015
 (Continued)

	FY 15 Federal CTE (Vocational)	FY 12 Tech Prep - Carl Perkins	FY 13 CTE Technology Grant	Impact Youth Program	Medicaid Reimbursement - Federal	Title II Part A 2013-2015	Title II Part A FY 12	Improving Teaching Quality, No Child Left, Title II, Part A	Title II Part A 2014-2016	Title III Immigrant Influx 2012-2013
Cash and investments - beginning	\$ -	\$ -	\$ (42,012)	\$ 2,271	\$ 46,062	\$ (22,370)	\$ (28,386)	\$ -	\$ -	\$ (145)
Receipts:										
Local sources	-	-	-	-	31,164	-	-	-	-	-
State sources	-	-	109,187	-	-	-	-	-	-	-
Federal sources	518,578	-	-	-	103,879	319,154	84,043	-	7,200	11,050
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>518,578</u>	<u>-</u>	<u>109,187</u>	<u>-</u>	<u>135,043</u>	<u>319,154</u>	<u>84,043</u>	<u>-</u>	<u>7,200</u>	<u>11,050</u>
Disbursements:										
Instruction	556,481	-	-	-	-	-	-	-	-	10,905
Support services	-	-	80,168	-	160,202	318,764	46,555	-	7,200	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	9,102	-	-	-
Total disbursements	<u>556,481</u>	<u>-</u>	<u>80,168</u>	<u>-</u>	<u>160,202</u>	<u>318,764</u>	<u>55,657</u>	<u>-</u>	<u>7,200</u>	<u>10,905</u>
Excess (deficiency) of receipts over disbursements	<u>(37,903)</u>	<u>-</u>	<u>29,019</u>	<u>-</u>	<u>(25,159)</u>	<u>390</u>	<u>28,386</u>	<u>-</u>	<u>-</u>	<u>145</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(37,903)</u>	<u>-</u>	<u>29,019</u>	<u>-</u>	<u>(25,159)</u>	<u>390</u>	<u>28,386</u>	<u>-</u>	<u>-</u>	<u>145</u>
Cash and investments - ending	<u>\$ (37,903)</u>	<u>\$ -</u>	<u>\$ (12,993)</u>	<u>\$ 2,271</u>	<u>\$ 20,903</u>	<u>\$ (21,980)</u>	<u>\$ -</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, 2015
 (Continued)

	Title III Immigrant Influx 2013-2014	Title III 2011-12 LEP	Title III 2013-14 LEP	Title III WIDA 2014	Title III 2014-16 LEP	Title III 2012-13 LEP	Title X Part C - McKinney Vento 2012-13	Title X Part C - McKinney Vento 2013-14	Title X Part C - McKinney Vento 2014-15 and 2015-16	Clearing Funds	Totals
Cash and investments - beginning	\$ (10,485)	\$ -	\$ (27,824)	\$ -	\$ -	\$ (10,927)	\$ -	\$ (6,370)	\$ -	\$ 1,781,857	\$ 53,381,482
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	47,424,409
State sources	-	-	-	-	-	-	-	-	-	-	118,980,771
Federal sources	12,881	-	113,536	8,824	274,407	38,268	-	43,500	-	-	23,030,745
Other receipts	-	-	-	-	-	-	-	-	-	19,523,270	33,211,315
Total receipts	12,881	-	113,536	8,824	274,407	38,268	-	43,500	-	19,523,270	222,647,240
Disbursements:											
Instruction	2,018	-	25,258	-	223,414	17,714	-	-	-	-	99,250,915
Support services	-	-	67,726	8,824	71,921	2,359	-	37,130	43,500	-	64,454,976
Noninstructional services	-	-	11,872	-	4,332	1,132	-	-	-	-	13,827,544
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	9,705,900
Debt service	-	-	-	-	-	-	-	-	-	-	24,255,897
Nonprogrammed charges	378	-	-	-	-	6,136	-	-	-	20,057,111	21,169,113
Total disbursements	2,396	-	104,856	8,824	299,667	27,341	-	37,130	43,500	20,057,111	232,664,345
Excess (deficiency) of receipts over disbursements	10,485	-	8,680	-	(25,260)	10,927	-	6,370	(43,500)	(533,841)	(10,017,105)
Other financing sources (uses):											
Transfers in	-	-	-	-	-	-	-	-	-	-	3,770,485
Transfers out	-	-	-	-	-	-	-	-	-	-	(3,770,485)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,485	-	8,680	-	(25,260)	10,927	-	6,370	(43,500)	(533,841)	(10,017,105)
Cash and investments - ending	\$ -	\$ -	\$ (19,144)	\$ -	\$ (25,260)	\$ -	\$ -	\$ -	\$ (43,500)	\$ 1,248,016	\$ 43,364,377

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,282,668</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
SCHEDULE OF LEASES AND DEBT
June 30, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Wayne Township Marion County School Building Corporation	Series 2004 Bonds for four elementary renovations	\$ 5,542,255	1/1/2005	1/10/2022
Wayne Township Marion County School Building Corporation	Series 2006 Bonds for two elementary schools/one junior high	6,886,000	12/21/2005	12/31/2029
Wayne Township Marion County School Building Corporation	Series 2013 Bonds for capital projects: preventative maintenance	272,000	1/15/2014	1/15/2033
Wayne Township Marion County School Building Corporation	Series 2014 Bonds to advance refund Series 2005 Bonds for High School construction/renovation and for construction of preventative maintenance projects	7,244,000	7/15/2014	1/15/2034
Wayne Township Marion County School Building Corporation	Series 2015 Bonds to refund Series 2007 Bonds for Ben Davis University renovation	1,771,500	7/15/2015	1/15/2031
BMO Harris Equipment Finance Company	LED lighting equipment lease for 17 corporation facilities	733,413	6/8/2015	6/8/2020
Santander Bank	2014 Lease to acquire ten school buses.	<u>174,710</u>	9/4/2014	9/4/2018
Total of annual lease payments		<u>\$ 22,623,878</u>		

Type	Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:				
General obligation bonds	Pension Bonds		\$ 14,775,000	\$ 1,755,361
Notes and loans payable	Common School Loan A1416		27,540	27,678
Notes and loans payable	Common School Loan A1438		198,000	199,485
Notes and loans payable	Common School Loan A0586		617,500	185,250
Notes and loans payable	Common School Loan A0604		481,693	55,951
Notes and loans payable	Common School Loan A1622		1,000,387	295,114
Notes and loans payable	Common School Loan A0608		1,015,559	264,045
Notes and loans payable	Common School Loan A1693		1,031,998	267,674
Notes and loans payable	Common School Loan A1747		<u>1,258,740</u>	<u>291,608</u>
Total governmental activities			<u>20,406,417</u>	<u>3,342,166</u>
Totals			<u>\$ 20,406,417</u>	<u>\$ 3,342,166</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2015

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	22,670,000
Buildings	519,405,655
Improvements other than buildings	21,627,726
Machinery, equipment, and vehicles	55,656,919
Total governmental activities	625,605,977
Total capital assets	\$ 625,605,977

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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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, 2013 to June 30, 2015. 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.

Basis for Qualified Opinion on the Special Education Cluster (IDEA)

As described in items 2015-006, 2015-007, and 2015-008 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Earmarking that are applicable to its Special Education Cluster (IDEA). Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

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

Qualified Opinion on the Special Education Cluster (IDEA)

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the Special Education Cluster (IDEA)* paragraph, 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 the Special Education Cluster for the period of July 1, 2013 to June 30, 2015.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the period of July 1, 2013 to June 30, 2015.

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 items 2015-001 and 2015-002. 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 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal

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

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 items 2015-001, 2015-002, 2015-003, 2015-004, 2015-005, 2015-006, 2015-007, 2015-008, and 2015-009 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

August 7, 2017

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

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METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Years Ended June 30, 2014 and 2015

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	Pass-Through To Subrecipient 06-30-14	Total Federal Awards Expended 06-30-14	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15
<u>Department of Agriculture</u>							
Child Nutrition Cluster	Indiana Department of Education						
School Breakfast Program		10.553	FY2014 FY2015	\$ - -	\$ 3,381,686 -	\$ - -	\$ - 3,139,569
Total - School Breakfast Program				-	3,381,686	-	3,139,569
National School Lunch Program		10.555	FY2014 FY2015	- -	6,365,335 -	- -	- 5,827,482
National School Lunch Program - Commodities			FY2014 FY2015	- -	578,558 -	- -	- 594,150
Total - National School Lunch Program				-	6,943,893	-	6,421,632
Summer Food Service Program for Children		10.559	FY2014 FY2015	- -	185,804 -	- -	- 216,067
Total - Summer Food Service Program for Children				-	185,804	-	216,067
Total - Child Nutrition Cluster				-	10,511,383	-	9,777,268
Child and Adult Care Food Program	Indiana Department of Education	10.558	FY2014 FY2015	- -	33,935 -	- -	- 177,450
Total - Child and Adult Care Food Program				-	33,935	-	177,450
Fresh Fruit and Vegetable Program	Indiana Department of Education	10.582	FY2014 FY2015	- -	211,897 -	- -	- 321,226
Total - Fresh Fruit and Vegetable Program				-	211,897	-	321,226
Total - Department of Agriculture				-	10,757,215	-	10,275,944
<u>Department of Education</u>							
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I Grants - Basic Grant			13-5375 14-5375 15-5375	- - -	2,443,280 3,488,673 -	- - -	- 976,938 3,756,624
Title I Grants - School Improvement			13-5375 SI	-	126,594	-	-
Title I Grants - Basic Distinguished Schools Grant			FY2015	-	-	-	17,752
Total - Title I Grants to Local Educational Agencies				-	6,058,547	-	4,751,314

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, 2014 and 2015
(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	Pass-Through To Subrecipient 06-30-14	Total Federal Awards Expended 06-30-14	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15
<u>Department of Education (continued)</u>							
Special Education Cluster							
Special Education_Grants to States	Indiana Department of Education	84.027					
Special Education Grant - MSD Wayne Township			14212-063-PN01	-	21,937	-	-
			14213-063-PN01	-	1,216,792	-	78,847
			14214-063-PN01	-	2,509,530	-	853,484
			14215-063-PN01	-	-	-	2,729,303
Special Education Improvement Award IIEP Grant			A58-3-13DL-1376	-	70,000	-	-
Technical Assistance Grant			99914-063-TA01	-	5,000	-	76,526
Total - Special Education_Grants to States				-	3,823,259	-	3,738,160
Special Education_Preschool Grants	Indiana Department of Education	84.173					
WCJS/MSD Wayne Twp			45712-063-PN01	-	2,096	-	-
			45713-063-PN01	-	4,193	-	616
			45714-063-PN01	-	47,965	-	27,951
			45715-063-PN01	-	-	-	30,846
Total - Special Education_Preschool Grants				-	54,254	-	59,413
Total - Special Education Cluster				-	3,877,513	-	3,797,573
Adult Education - Basic Grants to States	Indiana Department of Workforce Development	84.002					
			C1-3-AE-2-149	-	162,928	-	-
			C1-4-AE-3-149	-	186,330	-	142,948
			C1-5-AE-4-149	-	-	-	248,203
Total - Adult Education - Basic Grants to States				-	349,258	-	391,151
Career and Technical Education -- Basic Grants to States	Indiana Department of Education	84.048					
Federal Voc Education			13-4700-5375	-	613,564	-	121,071
			14-4700-5375	-	-	-	518,578
Tech Prep			A58-3-13CI-1581	-	15,000	-	-
Total - Career and Technical Education -- Basic Grants to States				-	628,564	-	639,649
Rehabilitation Services_Vocational Rehabilitation Grants to States	Indiana Family and Social Services Administration	84.126	FY2015	-	-	-	4,439
Education for Homeless Children and Youth	Indiana Department of Education	84.196					
			A58-3-13SS-1028	-	69,222	-	-
			A58-4-14SS-1804	-	-	-	43,500
Total - Education for Homeless Children and Youth				-	69,222	-	43,500

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, 2014 and 2015
(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	Pass-Through To Subrecipient 06-30-14	Total Federal Awards Expended 06-30-14	Pass-Through To Subrecipient 06-30-15	Total Federal Awards Expended 06-30-15
<u>Department of Education (continued)</u>							
English Language Acquisition State Grants	Indiana Department of Education	84.365					
English Language Acquisition			01112-063-PN01	-	1,175	-	-
			01113-066-PN01	-	131,488	-	38,268
			01114-051-PN01	-	185,359	-	113,536
			01115-070-PN01	-	-	-	274,407
Immigrant Influx Grant			01113-063-FLUX	-	57,185	-	11,050
Supplemental Grant for WIDA			01114-004-FLUX	-	6,000	-	12,881
			01113-362-PN01	-	-	-	8,824
Total - English Language Acquisition State Grants				-	381,207	-	458,966
Improving Teacher Quality State Grants	Indiana Department of Education	84.367					
			11-5375	-	289,761	-	-
			12-5375	-	371,087	-	84,043
			13-5375	-	64,318	-	319,154
			14-5375	-	-	-	7,200
Total - Improving Teacher Quality State Grants				-	725,166	-	410,397
Total - Department of Education				-	12,089,477	-	10,496,989
<u>Department of Health and Human Services</u>							
Medicaid Cluster							
Medical Assistance Program	Indiana Family and Social Services Administration	93.778					
			FY2014	-	130,364	-	-
			FY2015	-	-	-	93,525
Total - Medicaid Cluster				-	130,364	-	93,525
Total - Department of Health and Human Services				-	130,364	-	93,525
<u>Social Security Administration</u>							
Disability Insurance/SSI Cluster							
Social Security_Disability Insurance	Indiana Family and Social Services Administration	96.001					
			FY2014	-	98	-	-
			FY2015	-	-	-	56
Total - Disability Insurance/SSI Cluster				-	98	-	56
Total - Social Security Administration				-	98	-	56
Total federal awards expended				\$ -	\$ 22,977,154	\$ -	\$ 20,866,514

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 (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the years ended June 30, 2014 and 2015. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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 5-11-1-25), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2015-001 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, FY2015

Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. Semi-Annual Certifications were not maintained by the School Corporation.

Context

The School Corporation's management indicated that timesheets were reviewed and signed by the employees' direct supervisor and submitted to the Food Service office where they were reviewed and approved prior to submission to the Business office for processing and payment. During our test of internal controls, we found 2 out of 40 timesheets selected had not been signed by a direct supervisor. This would indicate that no one with knowledge of the employee's time worked, reviewed or approved the hours for payment.

Additionally, the School Corporation's management had not established an effective internal control system for vendor type payments. Based on our inquiry with School Corporation officials, the Food Service Director was to review and approve invoices and claims prior to payment. However, during our review of the control, we observed no tangible evidence of the Food Service Director's review and approval of invoices and claims prior to submission to the Business office for payment. The Food Service Director signed and dated the accounts payable vouchers after the payments were made.

Lastly, during our test of compliance, we found that Semi-Annual Certifications were not maintained by the School Corporation for food service employees who worked solely on the Child Nutrition programs for the 2013-2014 and 2014-2015 school years.

Criteria

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. . . ."

OMB Circular A-87, Attachment B, section 8h(3) states:

"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)

Cause

Management had not developed a system of internal controls over the Allowable Costs/Cost Principles compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, and comply with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-002 - PROCUREMENT AND SUSPENSION AND DEBARMENT

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, FY2015

Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Procurement and Suspension and Debarment compliance requirement. Testing revealed that the School Corporation had not followed the State's procurement policy and School Corporation officials had not verified, when required, that vendors were not suspended or debarred.

Context

Procurement testing completed included conducting a sample of 40 transactions for goods or services. We found that the School Corporation had not obtained proper bids and/or quotes for two vendors in our sample, resulting in 11 of the 40 transactions that were not procured appropriately.

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(Continued)

Additionally, we tested 100 percent of the covered transactions entered into during the audit period for Suspension and Debarment. Testing revealed that School Corporation officials had not verified that each vendor was not suspended or debarred prior to conducting business with them. Contracts and/or bid documentation had not included the proper clause nor had School Corporation officials verified independently that the vendor was not suspended or debarred.

Criteria

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. . . ."

7 CFR 3016.36(b) states:

"Procurement standards. (1) Grantees and subgrantees will use their own procurement procedures which reflect applicable State and local laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this section."

Indiana Code 5-22-7-1 states: "A purchasing agent shall follow the procedure described in this chapter in awarding a contract for supplies, unless another purchasing method is required or authorized by this article."

Indiana Code 5-22-7-2 states:

"(a) A purchasing agent shall issue an invitation for bids.

(b) An invitation for bids must include the following:

- (1) A purchase description.
- (2) All contractual terms and conditions that apply to the purchase.
- (3) A statement of the evaluation criteria that will be used, including any of the following:
 - (A) Inspection.
 - (B) Testing.
 - (C) Quality.
 - (D) Workmanship.
 - (E) Delivery.
 - (F) Suitability for a particular purpose.
 - (G) The requirement imposed under IC 5-22-3-5.

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(Continued)

- (4) The time and place for opening the bids.
- (5) A statement concerning whether the bid must be accompanied by a certified check or other evidence of financial responsibility that may be imposed in accordance with rules or policies of the governmental body.
- (6) A statement concerning the conditions under which a bid may be canceled or rejected in whole or in part as specified under IC 5-22-18-2."

2 CFR 180.300 states:

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

- (a) Checking SAM Exclusions; or
- (b) Collecting a certification from that person; or
- (c) Adding a clause or condition to the covered transaction with that person."

Cause

Management had not develop a system of internal controls over the Procurement and Suspension and Debarment compliance requirement that would have ensured the School Corporation was following the state's procurement policies and procedures were in place to prevent them from doing business with a vendor that is suspended or debarred.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, and comply with grant agreement and the Procurement and Suspension and Debarment compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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

FINDING 2015-003 - PROGRAM INCOME

Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program
CFDA Numbers: 10.553, 10.555
Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, FY2015
Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Program Income compliance requirement.

Individual schools' cafeteria receipts were deposited daily, but were not reconciled with the Point of Sale (POS) system to verify accuracy or completeness. Credit card receipts posted to the Food Service checking account from the online payment system were also not compared or reconciled with online activity reports. The Central Office staff were recording cafeteria deposits monthly based on information reported on the bank statement without any separate review or supporting documentation from the Food Service Department.

Context

The lack of internal controls was a systemic problem throughout the audit period.

Criteria

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. . . ."

Cause

Management had not developed a system of internal controls over the Program Income compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs

There were no questioned costs identified.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the Program Income compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-004 - REPORTING

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children

CFDA Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, FY2015

Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement.

Context

The School Corporation is required to submit a monthly Sponsor Claim (claims for reimbursement), Annual Financial Report, and School Food Authority (SFA) Verification Collection Reports for the Child Nutrition programs. Based on the testing completed for these required reports, there was no control process in place to ensure the accuracy of the reports, such as a secondary review, oversight, or approval, or other compensating control.

Criteria

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. . . ."

Cause

Management had not developed a system of internal controls over the Reporting compliance requirement.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Reporting compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and Reporting compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-005 - SPECIAL TESTS AND PROVISIONS

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY2014, FY2015

Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Special Test and Provisions - Verification of Free and Reduced Lunch Applications (NSLP) and the Special Tests and Provisions - Paid Lunch Equity compliance requirements.

Context

Special Tests and Provisions - Verification of Free and Reduced Lunch Applications (NSLP)

Management of the School Corporation completed the required verification process for free and reduced lunch applications and submitted appropriate reports during the audit period. However, the School Corporation had not implemented an effective internal control system to ensure the accuracy of the verification process and required report, such as proper oversight, review, or approval, or other compensating control.

Special Tests and Provisions - Paid Lunch Equity (National School Lunch Program only)

Management of the School Corporation materially complied with the Special Tests and Provisions - Paid Lunch Equity requirements for the Child Nutrition federal grant. However, the School Corporation had not implemented an effective internal control system to ensure the accuracy of the paid lunch equity calculations, such as proper oversight, review, or approval process, or other compensating control.

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(Continued)

Criteria

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. . . ."

Cause

Management had not developed a system of internal controls over the Special Tests and Provisions - Verification of Free and Reduced Lunch Applications (NSLP) and the Special Tests and Provisions - Paid Lunch Equity compliance requirements, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the Special Test and Provisions - Verification of Free and Reduced Lunch Applications (NSLP) and the Special Tests and Provisions - Paid Lunch Equity compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-006 - ACTIVITIES ALLOWED OR UNALLOWED

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 1412-063-PN01, 1413-063-PN01, 14214-063-PN01, 14214-063-PN01, A58-3-13DL-1376, 99914-063-TA01, 45712-063-PN01, 45713-063-PN01, 45714-063-PN01, 45715-063-PN01

Pass-Through Entity: Indiana Department of Education

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

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Activities Allowed or Unallowed compliance requirement. Controls designed and implemented to prevent, detect, or correct noncompliance over this compliance requirement were ineffective at ensuring expenditures charge to the programs were for allowable activities under the Special Education federal grant.

Context

We selected a sample of 40 payroll transactions paid with Special Education grant funds during the audit period. During our testing, we identified 2 transactions where two assistant principals' wages were charged to the Special Education federal grant. Further review of payroll transactions associated to these two individuals identified an additional 69 transactions where the assistant principals' wages were inappropriately charged to the Special Education federal grant.

Additionally, we identified expenditures for wages being transferred from the General fund to the Special Education federal grant for an assistant principal and a dean which totaled \$136,027, as well as, the transfer of the costs associated to the purchase of external hard drives which totaled \$2,671. While payroll and benefits were allowable activities for the Special Education federal grant, the wages noted above were not allowable activities because they were not excess costs of providing Special Education and related services to children with disabilities. Technology equipment purchased with Special Education grant funds must be associated to the Special Education services provided to the eligible school children and not be general in nature.

Criteria

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. . . ."

34 CFR 300.202 states:

"(a) *General.* Amounts provided to the LEA under Part B of the Act—

- (1) Must be expended in accordance with the applicable provisions of this part;
- (2) Must be used only to pay the excess costs of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and
- (3) Must be used to supplement State, local, and other Federal funds and not to supplant those funds.

(b) *Excess cost requirement—*

(1) *General.*

- (i) The excess cost requirement prevents an LEA from using funds provided under Part B of the Act to pay for all of the costs directly attributable to the education of a child with a disability, subject to paragraph (b)(1)(ii) of this section.

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(Continued)

(ii) The excess cost requirement does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in any of the ages 3, 4, 5, 18, 19, 20, or 21, if no local or State funds are available for nondisabled children of these ages. However, the LEA must comply with the non-supplanting and other requirements of this part in providing the education and services for these children.

(2) (i) An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before funds under Part B of the Act are used.

(ii) The amount described in paragraph (b)(2)(i) of this section is determined in accordance with the definition of excess costs in §300.16. That amount may not include capital outlay or debt service.

(3) If two or more LEAs jointly establish eligibility in accordance with §300.223, the minimum average amount is the average of the combined minimum average amounts determined in accordance with the definition of excess costs in §300.16 in those agencies for elementary or secondary school students, as the case may be."

Cause

Management had not developed a system of internal controls over the Activities Allowed or Unallowed compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were \$138,698 of questioned costs identified. These questioned costs also relate to the noncompliance identified in Finding 2015-007 - Allowable Costs/Cost Principles and Finding 2015-008 - Earmarking.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and Activities Allowed or Unallowed compliance requirement. We also recommended that the School Corporation only use Special Education federal grant funds for allowable activities.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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(Continued)

FINDING 2015-007 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 1412-063-PN01, 1413-063-PN01,
14214-063-PN01, 14214-063-PN01,
A58-3-13DL-1376, 99914-063-TA01,
45712-063-PN01, 45713-063-PN01,
45714-063-PN01, 45715-063-PN01

Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Allowable Cost/Cost Principles compliance requirement.

Context

Of the payroll transactions charged to the Special Education federal grant, we found that monthly and Semi-Annual Certifications were not completed by the School Corporation for employees who worked on the Special Education federal program for the 2013-2014 school year. Additionally, our testing identified that Semi-Annual Certifications presented for the 2014-2015 school year were not signed by the employee or supervisor.

Secondly, in our sample of vendor and payroll transactions tested, we identified two instances where an assistant principal or dean's wages and benefits were charged to the federal program for Coordinating Early Intervening Services (CEIS), which were not allowable costs under the Special Education federal grant. Upon further investigation, we identified additional wages and benefits for deans and assistant principals charged or transferred to the Special Education federal grant numerous times during our audit period and totaled \$126,027. We also identified expenditures for external hard drives that were inappropriately charged to CEIS and totaled \$2,671.

Criteria

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. . . ."

OMB Circular A-87, Attachment B, section 8h(3) states:

"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."

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(Continued)

34 CFR 300.202 states:

"(a) *General.* Amounts provided to the LEA under Part B of the Act—

- (1) Must be expended in accordance with the applicable provisions of this part;
- (2) Must be used only to pay the excess costs of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and
- (3) Must be used to supplement State, local, and other Federal funds and not to supplant those funds.

(b) *Excess cost requirement—*

(1) *General.*

(i) The excess cost requirement prevents an LEA from using funds provided under Part B of the Act to pay for all of the costs directly attributable to the education of a child with a disability, subject to paragraph (b)(1)(ii) of this section.

(ii) The excess cost requirement does not prevent an LEA from using Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in any of the ages 3, 4, 5, 18, 19, 20, or 21, if no local or State funds are available for nondisabled children of these ages. However, the LEA must comply with the non-supplanting and other requirements of this part in providing the education and services for these children.

(2) (i) An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before funds under Part B of the Act are used.

(ii) The amount described in paragraph (b)(2)(i) of this section is determined in accordance with the definition of *excess costs* in §300.16. That amount may not include capital outlay or debt service.

(3) If two or more LEAs jointly establish eligibility in accordance with §300.223, the minimum average amount is the average of the combined minimum average amounts determined in accordance with the definition of *excess costs* in §300.16 in those agencies for elementary or secondary school students, as the case may be."

OMB Circular A-87, Attachment A, C. Basic Guidelines, states in part:

"1. Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:

- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- b. Be allocable to Federal awards under the provisions of this Circular.

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(Continued)

- c. Be authorized or not prohibited under State or local laws or regulations.
- d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- g. Except as otherwise provided for in this Circular, be determined in accordance with generally accepted accounting principles.
- h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- i. Be the net of all applicable credits.
- j. Be adequately documented. . . ."

Cause

Management had not developed a system of internal controls over the Allowable Costs/Cost Principles compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were \$138,698 of questioned costs identified. These questioned costs also relate to the noncompliance identified in Finding 2015-006 - Activities Allowed or Unallowed and Finding 2015-008 - Earmarking.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and Allowable Costs/Cost Principles compliance requirement to ensure that only allowable costs are charged to the federal programs.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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

FINDING 2015-008 - EARMARKING

Federal Agency: Department of Education
Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants
CFDA Numbers: 84.027, 84.173
Federal Award Numbers and Years (or Other Identifying Numbers): 1412-063-PN01, 1413-063-PN01
Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Earmarking requirements. Expenditures used to meet the Earmarking requirement were unallowable causing the School Corporation to fall short of the required 15 percent Earmarking for Coordinating Early Intervening Services.

Context

The Indiana Department of Education identified significant disproportionality based on specified criteria within the School Corporation during the audit period. Therefore, the School Corporation was required to use the maximum amount of 15 percent of Special Education federal grant funds for Coordinating Early Intervening Services (CEIS) from the 2013 federal grant award. During our compliance testing completed, we identified multiple instances, totaling \$136,027, where an assistant principal or dean's wages and/or benefits were included in expenses charged to CEIS. These expenditures were not allowable for CEIS and therefore reduced the total percentage of CEIS expenditures from the 2013 federal award to 11.29 percent. Therefore, the School Corporation did not meet the Earmarking requirement in relation to coordinated early intervening services for the 2013 grant award.

Criteria

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. . . ."

U.S. Department of Education Memorandum, Subject: Coordinated Early Intervening Services (CEIS) Under Part B of the Individuals with Disabilities Education Act (IDEA), states in part:

". . . 3. When is provision of CEIS required?

Under 34 CFR §300.646(b)(2), if a State identifies significant disproportionality based on race or ethnicity in an LEA with respect to the identification of children as children with disabilities, the identification of children in specific disability categories, the placement of children with disabilities in particular educational settings, or the taking of disciplinary actions, the LEA must use the maximum amount (15 percent) of funds allowable for comprehensive CEIS for children in the LEA, particularly, but not exclusively, for children in those groups that were 'significantly overidentified. . . ."

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

34 CFR 300.646 states:

"(a) *General.* Each State that receives assistance under Part B of the Act, and the Secretary of the Interior, must provide for the collection and examination of data to determine if significant disproportionality based on race and ethnicity is occurring in the State and the LEAs of the State with respect to –

- (1) The identification of children as children with disabilities, including the identification of children as children with disabilities in accordance with a particular impairment described in section 602(3) of the Act;
- (2) The placement in particular educational settings of these children; and
- (3) The incidence, duration, and type of disciplinary removals from placement, including suspensions and expulsions. . . .

(c) *Review and revision of policies, practices, and procedures.* In the case of a determination of significant disproportionality with respect to the identification of children as children with disabilities or the placement in particular educational settings, including disciplinary removals of such children, in accordance with paragraphs (a) of this section, the State or the Secretary of the Interior must –

- (1) Provide for the annual review and, if appropriate, revision of the policies, practices, and procedures used in identification or placement in particular education settings, including disciplinary removals, to ensure that the policies, practices, and procedures comply with the requirements of the Act.
- (2) Require any LEA identified under paragraph (a) of this section to reserve the maximum amount of funds under section 613(f) of the Act to provide comprehensive coordinated early intervening services to serve children in the LEA, particularly, but not exclusively, children in those groups that were significantly overidentified under paragraph (a) of this section; and
- (3) Require the LEA to publicly report on the revision of policies, practices, and procedures described under paragraph (b)(1) of this section."

Cause

Management had not developed a system of internal controls over the Earmarking requirements for Coordinating Early Intervening Services, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the School Corporation.

Questioned Costs

There were \$136,027 of questioned costs identified. These questioned costs also relate to the noncompliance identified in Finding 2015-006 - Activities Allowed or Unallowed and Finding 2015-007 - Allowable Costs/Cost Principles.

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

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, and ensure compliance related to the grant agreement and the earmarking requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-009 - PERIOD OF AVAILABILITY

Federal Agency: Department of Education

Federal Programs: Special Education_Grants to States, Special Education_Preschool Grants

CFDA Numbers: 84.027, 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 1412-063-PN01, 1413-063-PN01,
14214-063-PN01, 14214-063-PN01,
A58-3-13DL-1376, 99914-063-TA01,
45712-063-PN01, 45713-063-PN01,
45714-063-PN01, 45715-063-PN01

Pass-Through Entity: Indiana Department of Education

Condition

Management of the School Corporation had not established an effective internal control system related to the grant agreement and the Period of Availability compliance requirement.

Context

The School Corporation indicated that employee timesheets or leave reports, if applicable, were reviewed and signed by the supervisor and for those employees that timesheets or leave reports were not applicable, the payroll claims were approved by the School Corporation Board. The School Corporation also indicated that accounts payable vouchers or purchase orders in relation to vendor and transfer transactions were reviewed or approved by management who were separate from the person initiating the transaction.

The controls documented for Period of Availability were identical to the controls identified for Allowable Costs/Cost Principles for the Special Education federal grant. Due to the number of compliance errors found in the Allowable Costs/Cost Principles testing, the controls identified were determined to not be effective at preventing or detecting material noncompliance. Because the same internal controls were in place for the Period of Availability requirement, the controls for this compliance requirement were not properly designed or implemented.

Criteria

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. . . ."

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(Continued)

Cause

Management had not developed a system of internal controls over the Period of Availability compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirement and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the School Corporation's management establish controls, including segregation of duties, related to the grant agreement and the Period of Availability compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the School Corporation. The documents are presented as intended by the School Corporation.



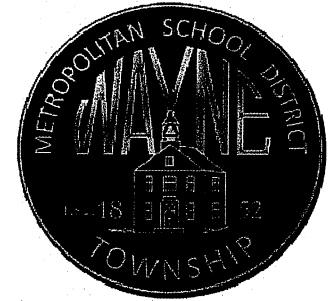
The Metropolitan School District of Wayne Township

Phone: 317.988.8609

Fax: 317.988.8659

Email: dennis.tackitt@wayne.k12.in.us

Education Center
1220 South High School Road
Indianapolis, Indiana 46241



Dennis J. Tackitt

Chief Financial Officer

July 19, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Fiscal year in which the finding initially occurred: 2011 - 2013

Metropolitan School District of Wayne Township

Dennis J. Tackitt, Chief Financial Officer

Telephone: 317.988.8609

Status of Audit Finding:

Section III – Federal

Finding 2013-002 – Allowable Costs/Cost Principals

Pass-Through Entity: Indiana Department of Education

- The School Corporation did not have a proper system of internal controls in place to prevent noncompliance with Allowable Costs/Cost Principals for their Special Education grants....
- 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.
- 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
 - The School Corporations' Department of Special Services implemented the use of time and effort reporting for all full and part-time employees effective for the 2014-2015 year.
 - The School Corporation is unfamiliar with this requirement. We will implement the change if still applicable for the 2017-2018 year.
 - Personal activity reports for some employees paid partly from the General Fund will be implemented for the 2017-2018 year.

Chief Financial Officer

(Title)

July 19, 2017

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014.)

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GREAT SCHOOLS
GREAT COMMUNITY

CORRECTIVE ACTION PLAN

FINDING 2015-001 Allowable Costs (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Sara Gasiorowski

Contact Phone Number: 317-988-7960

Views of Responsible Official:

Time Sheets: Time sheets of CN employees are reviewed by the kitchen manager at each school and they sign off on each time sheet. The CN Director signs off on the manager time sheets and CN office staff time sheets. All time sheets are reviewed by the CN Director. Occasionally, a time sheet will missed being signed off on. The payroll clerk at the Ed Center usually returns those time sheets for me to sign off on.

Vendor payments: CN managers review each invoice at delivery and sign off on the invoices. The invoices are entered in to payment by the secretary in the CN office. The CN director reviews all non-food invoices prior to payment and initials each invoice for approval for payment. The secretary enters in those payments. After the invoices are entered and the AP voucher prepared, the CN director signs the AP voucher. This has not been done prior to the checks being issued. All Purchase orders are reviewed by the CN Director, but did not have the initials to indicate that they were reviewed.


Description of Corrective Action Plan:

Time Sheets; We will continue to review time sheets in the manner above, and double check that all time sheets are signed off prior to submission to payroll.

Vendor Payments; We have already implemented the change for the CN director to review and sign off on AP vouchers prior to checks being cut. CN secretary will stamp AP voucher as paid and enter date and check number on each AP voucher. CN Director will initial Purchase Orders after being prepared.

Anticipated Completion Date:

August 31, 2017



(Signature)

C.F.O.

(Title)

August 7, 2017

(Date)

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GREAT SCHOOLS
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CORRECTIVE ACTION PLAN

FINDING 2015-002 Suspension-Debarment

Contact Person Responsible for Corrective Action: Sara Gasiorowski

Contact Phone Number: 317-988-7960

Views of Responsible Official: We concur with the finding

Description of Corrective Action Plan:

The CN department has contacted all vendors for suspension-debarment forms and they will be on file in each vendor file. As of July 1, 2016 all bids and quotes sent out for pricing include the suspension/debarment forms in accordance with USDA procurement guidelines.

As per USDA guidelines, we have formal bid openings, the bids are analyzed by a bid administrator, then approved by the MSD Wayne Board of Education.

Anticipated Completion Date:

September 15, 2017

Amy Eaton

(Signature)

DIRECTOR OF FINANCE

(Title)

8/14/17

(Date)

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GREAT SCHOOLS
GREAT COMMUNITY

CORRECTIVE ACTION PLAN

FINDING 2015-003 Program Income Response

Contact Person Responsible for Corrective Action: Sara Gasiorowski
Contact Phone Number: 317-988-7960

Views of Responsible Official:

Cash handling at the school level follows a specific procedure. All cash drawers are counted down by the cashier with no knowledge of what the ending balance is. The money is turned in to the manager's office and the manager closes out the point of sale session and reconciles the session. If the session is over or short, the manager must enter a comment. The money is recounted and combined in to one deposit by a minimum of two employees. Once the deposit is counted, the manager and another CN employee complete the bank deposit ticket and money bag. the deposit ticket and money bag are both initialed by each employee prior to be taken to the bank.


The bank deposit slips are picked up weekly at the bank and turned in to the CN office. The deposits were not reconciled with the Point of Sale and bank statements on a regular basis due to limited time and lack of resources to complete this task.

Description of Corrective Action Plan:

The CN office support person has begun reviewing the deposit slips, bank statements and point of sale deposit information each month. Any discrepancies are reviewed and corrected so all three items match. We will communicate to the Business Office the results of the review.

Anticipated Completion Date:

September 1, 2017



(Signature)

C. F. O.

(Title)

August 7, 2017

(Date)

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GREAT SCHOOLS
GREAT COMMUNITY

CORRECTIVE ACTION PLAN

FINDING 2015-004 Reporting

Contact Person Responsible for Corrective Action: Sara Gasiorowski
Contact Phone Number: 317-988-7960

Views of Responsible Official:

All meals are entered into the point of sale system. Managers are responsible for reviewing all meals for accuracy each day and making any adjustments for duplicate meals.

At the end of each month, the CN Director prints out the meal count form and reviews it for accuracy. If data is missing or there is a question, the CN director contacts the school manager to resolve the discrepancy. Once all data is correct, the CN director enters the participation data into CNWeb program through DOE. Before the CNWeb program accepts the information, all numbers must balance. After submission, DOE sends an EFT to the district. The CN Director is contacted by the Business Office for the amount of money that is to be applied to each federal program.

The annual financial report is complete each year by the CN Director. Using the data from the monthly financial reports, the director completes the AFR and submits to DOE. The director is responsible for making sure the financial information submitted to DOE matches exactly to the financial reports.


Description of Corrective Action Plan:

The CN Director will work with the CN office support staff to set a system to review all meal counts prior to submission of the reimbursement claim and AFR.

The office support will review the meal counts each month for each school and contact the CN manager regarding any discrepancies. After all counts are verified, the CN director will enter the claim information into CNWeb.

The office support staff will assist with the preparation of the AFR. They will review the information entered in and compare it to the district financial information. After the information is verified, the CN Director will do the final submission to DOE.

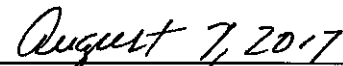
Anticipated Completion Date: August 31, 2017



(Signature)

C.F.O.

(Title)



(Date)

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GREAT SCHOOLS
GREAT COMMUNITY

CORRECTIVE ACTION PLAN

FINDING 2015-005 Special Tests and Provisions

Contact Person Responsible for Corrective Action: Sara Gasiorowski
Contact Phone Number: 317-988-7960

Views of Responsible Official:

The process of managing the free and reduced meal applications is separated out in the CN office. The CN secretary is responsible for the approval and notification of all free/reduced applications. Applications may also be processed by the Assistant CN Director and Site Supervisor. The CN Director may occasionally process applications - but, this is a very rare instance because the CN Director is the hearing official and also responsible for the Verification process.

The Paid Lunch Equity process has been carried out as required by USDA requirements and DOE. The PLE was submitted to DOE as requested and reviewed/approved by DOE. PLE during the first year of the audit period was completed by DOE, and during the second year of the audit period the PLE was submitted, reviewed, and approved through DOE.

Description of Corrective Action Plan:

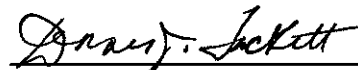
With our expanded office staff, the segregation of duties for processing free/reduced meal applications will improve. The CN Secretary reviews and approves the applications and sends out the notifications. Verification will be completed by the CN Office Support employee. The CN Director is the hearing official.

The Paid Lunch Equity report will be completed annually by the CN Director and submitted to the DOE. Prior to submission, the CN Director and Assistant CN Director will review the report for accuracy.

Anticipated Completion Date:

Meal Applications: August 31, 2017

PLE: February 2018



(Signature)

C.F.O.

(Title)

August 7, 2017

(Date)

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Metropolitan School District of Wayne Township Office of Special Services

1220 S. High School Road, Indianapolis, IN 46241

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CORRECTIVE ACTION PLAN

FINDING 2015-006

Contact Person Responsible for Corrective Action: Dr. Tara Rinehart

Contact Phone Number: 317-988-8605

Views of Responsible Official: The use of CEIS funds to pay for portions of the Assistant Principals' salaries was understood to be allowable due to a conversation with IDOE Special Education staff whereas they recommended that the Assistant Principals were the staff who provided the counseling and planning once a student returned from a suspension and therefore were providing the allowable supports. Funds were then transferred per this recommendation and allowance of this activity.

Description of Corrective Action Plan: The School Corporation only utilizes special education grant funds for allowable grant activities per written documentation from the IDOE Office of Special Education to pay excess costs for Special Education. This will not be done verbally only, if verbal agreement is received, a follow up email for written documentation will be requested.

Segregation of duties include: Office of Special Services Administrative Assistant and Director of Special Services jointly prepares financials within the grant scope. Grants Manager reviews, revises and verifies allowable costs and expenditures. Deputy Treasurer provides oversight and guidance in cost expenditures and payroll transactions. Chief Financial Officer also provides oversight and guidance in cost expenditures and payroll transactions. Superintendent signs off on any grant before submission to IDOE.

Anticipated Completion Date: 8/2/17

Tara Rinehart
(Signature)

Director of Special Services
(Title)

Aug 3, 2017
(Date)



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CORRECTIVE ACTION PLAN

FINDING 2015-007

Contact Person Responsible for Corrective Action: Dr. Tara Rinehart
Contact Phone Number: 317-988-8605

Views of Responsible Official: The use of semi-annual certifications have been put in place recently and will continue to be utilized.

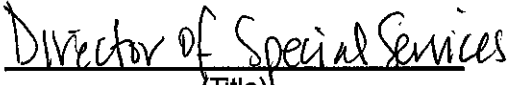
Description of Corrective Action Plan: The use of semi-annual certifications have been put in place recently and will continue to be utilized. The School Corporation only utilizes special education grant funds for allowable grant activities per written documentation from the IDOE Office of Special Education to pay excess costs for Special Education.. This will not be done verbally only, if verbal agreement is received, a follow up email for written documentation will be requested.

Segregation of duties include: Office of Special Services Administrative Assistant and Director of Special Services jointly prepares financials within the grant scope. Grants Manager reviews, revises and verifies allowable costs and expenditures. Deputy Treasurer provides oversight and guidance in cost expenditures and payroll transactions. Chief Financial Officer also provides oversight and guidance in cost expenditures and payroll transactions. Superintendent signs off on any grant before submission to IDOE.

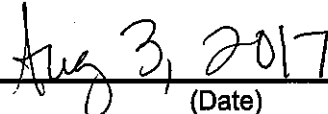
Anticipated Completion Date: 8/2/17



(Signature)



(Title)



(Date)



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Metropolitan School District of Wayne Township Office of Special Services

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CORRECTIVE ACTION PLAN

FINDING 2015-008

Contact Person Responsible for Corrective Action: Dr. Tara Rinehart
Contact Phone Number: 317-988-8605


Views of Responsible Official: The use of CEIS funds to pay for portions of the Assistant Principals' salaries was understood to be allowable due to a conversation with IDOE Special Education staff whereas they recommended that the Assistant Principals were the staff who provided the counseling and planning once a student returned from a suspension and therefore were providing the allowable supports. The 15% requirement was calculated to have been met due to this allowable expense per IDOE staff.

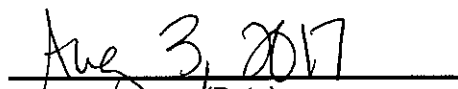
Description of Corrective Action Plan: The School Corporation only utilizes special education grant funds for allowable grant activities per written documentation from the IDOE Office of Special Education. This will not be done verbally only, if verbal agreement is received, a follow up email for written documentation will be requested.

Segregation of duties include: Office of Special Services Administrative Assistant and Director of Special Services jointly prepares financials within the grant scope. Grants Manager reviews, revises and verifies allowable costs and expenditures. Deputy Treasurer provides oversight and guidance in cost expenditures and payroll transactions. Chief Financial Officer also provides oversight and guidance in cost expenditures and payroll transactions. Superintendent signs off on any grant before submission to IDOE.

Anticipated Completion Date: 8/2/17


(Signature)


(Title)


(Date)



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Metropolitan School District of Wayne Township Office of Special Services

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PH. 317-988-8600 FAX 317-988-8705

CORRECTIVE ACTION PLAN

FINDING 2015-009

Contact Person Responsible for Corrective Action: Dr. Tara Rinehart
Contact Phone Number: 317-988-8605

Views of Responsible Official: The use of semi-annual certifications have been put in place recently and will continue to be utilized.

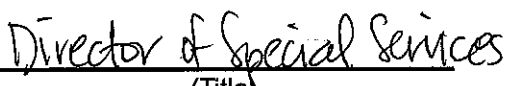
Description of Corrective Action Plan:

Segregation of duties include: Office of Special Services Administrative Assistant and Director of Special Services jointly prepares financials within the grant scope. Grants Manager reviews, revises and verifies allowable costs and expenditures. Deputy Treasurer provides oversight and guidance in cost expenditures and payroll transactions. Chief Financial Officer also provides oversight and guidance in cost expenditures and payroll transactions. Superintendent signs off on any grant before submission to IDOE. Credit Card usage as well as timesheet certification will be signed off by the supervisor of the administrator.

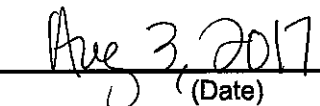
Anticipated Completion Date: 8/2/17



(Signature)



(Title)



(Date)



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OTHER REPORTS

In addition to this report, other reports may have been issued for the School Corporation. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.