

**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, 2015 to June 30, 2017



**FILED**  
01/18/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dennis Tackitt (Vacant) Amy Eaton	07-01-15 to 08-11-17 08-12-17 to 12-31-17 01-01-18 to 12-31-18
Superintendent of Schools	Dr. Jeff Butts	07-01-15 to 06-30-19
President of the School Board	Michael Nance Michael Morrow Phyllis Lewis	01-01-15 to 12-31-15 01-01-16 to 12-31-17 01-01-18 to 12-31-18



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

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

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, 2015 to June 30, 2017, 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, 2015 to June 30, 2017.

***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, 2015 to June 30, 2017, 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 December 4, 2018, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

December 4, 2018



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Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

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, 2015 to June 30, 2017, and the related notes to the financial statement, and have issued our report thereon dated December 4, 2018, 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 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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

December 4, 2018

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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, 2016 and 2017

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
General	\$ 12,185,993	\$ 120,170,691	\$ 120,196,742	\$ (215,052)	\$ 11,944,890	\$ 122,768,971	\$ 121,490,496	\$ -	\$ 13,223,365
Referendum Tax Levy	-	5,469,020	1,900,592	-	3,568,428	10,354,066	12,948,698	-	973,796
Debt Service	4,954,886	21,215,023	23,339,371	-	2,830,538	28,264,861	24,461,208	-	6,634,191
Retirement/Severance Bond Debt Service	(295,876)	2,684,969	1,755,363	-	633,730	1,823,328	1,755,891	-	701,167
Capital Projects	(1,130,349)	5,459,379	3,973,109	-	355,921	1,645,676	1,980,928	-	20,669
School Transportation	1,013,117	5,423,599	7,721,289	-	(1,284,573)	2,405,899	873,839	-	247,487
School Bus Replacement	1,230,494	87,075	375,373	-	942,196	427,107	1,047,611	-	321,692
School Lunch	4,864,392	11,490,750	11,202,600	-	5,152,542	11,789,930	11,105,512	-	5,836,960
Textbook Rental	(934,192)	1,180,302	109,247	-	136,863	1,253,527	678,651	-	711,739
Self-Insurance	8,366,575	13,185,474	14,232,983	-	7,319,066	13,785,304	14,840,885	-	6,263,485
Levy Excess	-	-	-	-	-	36,120	-	-	36,120
Joint Services and Supply - Special Education Cooperative	(74,627)	647,612	497,477	(75,508)	-	-	-	-	-
Sanders 2015-16	-	2,195,276	2,890,507	-	(695,231)	941,444	246,213	-	-
Sanders 2016-17	-	-	-	-	-	2,398,901	2,930,867	-	(531,966)
Sanders 2017-18	-	-	-	-	-	-	72,744	-	(72,744)
K12 Hearing Impaired	(180,651)	108,119	47,972	120,504	-	-	-	-	-
MCE Hearing Impaired 2015-16	-	161,667	374,999	-	(213,332)	266,391	53,059	-	-
MCE Hearing Impaired 2016-17	-	-	-	-	-	346,316	390,656	-	(44,340)
Preschool Hearing Impaired	41,858	33,437	8,516	(66,779)	-	-	-	-	-
WTP Hearing Impaired 2015-16	-	42,846	47,016	-	(4,170)	12,497	8,327	-	-
WCJS - Consulting	(21,783)	-	-	21,783	-	-	-	-	-
Joint Services and Supply - Area Vocational School	24,973	44,194	40,410	-	28,757	64,348	59,915	-	33,190
Area Joint Vocational	9,061,741	2,264,244	4,334,362	-	6,991,623	-	1,323,361	-	5,668,262
Voc Ed 2015-16	-	2,275,791	1,209,302	-	1,066,489	434,862	1,501,351	-	-
Voc Ed 2016-17	-	-	-	-	-	2,251,899	1,202,407	-	1,049,492
Voc Ed Programs	22	4,550	4,029	-	543	-	10	-	533
Voc Ed Prime Grant	8,849	10,000	-	-	18,849	-	18,849	-	-
Area 31 Gene Haas Grant	-	-	-	-	-	10,000	-	-	10,000
Daycare Center	12,871	180,166	170,098	-	22,939	196,202	187,103	-	32,038
Wayne Twp. - Childcare	(25,886)	344,887	336,786	-	(17,785)	465,213	462,923	-	(15,495)
Community Preschool	535,499	330,363	638,456	-	227,406	356,435	514,238	-	69,603
Joint Services and Supply - Other	6,000	4,596	12,659	-	(2,063)	7,484	1,529	-	3,892
Alternative Education	825,831	66,812	-	-	892,643	66,186	922,730	-	36,099
SAFE School Haven	(9,836)	9,836	-	-	-	-	-	-	-
Comp Counseling	-	-	-	-	-	50,000	31,758	-	18,242
Misc Donations	510	22,558	4,761	-	18,307	10,600	5,612	-	23,295
Elem Misc Donations	4,033	4,470	1,551	-	6,952	8,275	6,598	-	8,629
Indiana To Work	1,955	-	257	-	1,698	-	249	-	1,449
Robotics	1,308	-	1,300	-	8	-	-	-	8
BDU Whole Kids Foundation	1,033	-	200	-	833	-	-	-	833
Johanna Robinson Fund	-	10,806	-	-	10,806	-	4,399	-	6,407
Stout Field Health	741	3,000	3,450	-	291	3,000	2,468	-	823
ROTC Reimbursement	-	18,154	18,154	-	-	12,537	12,537	-	-
IPS Title I Service Support	4,630	8,970	4,737	-	8,863	-	-	-	8,863
GCE Donations	4,833	-	719	-	4,114	-	1,022	-	3,092
2014 Xmester	27,087	1,673	-	(28,760)	-	-	-	-	-
2015 Xmester	61,980	4,715	66,695	-	-	-	-	-	-
2016 Xmester	3,037	26,824	2,400	28,760	56,221	24,498	126	8,783	89,376
2017 Xmester	5,848	2,936	-	-	8,784	-	-	(8,784)	-
Adult Education 2014-15	(232,565)	292,494	59,929	-	-	-	-	-	-
State Adult Ed 2015-16	-	991,220	1,130,000	-	(138,780)	138,780	-	-	-
State Adult Ed 2016-17	-	-	-	-	-	991,981	1,042,173	-	(50,192)

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, 2016 and 2017

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
ABE - Rolls Royce	22,420	21,877	13,202	-	31,095	7,590	15,112	-	23,573
ABE - Access to Recovery	3,358	690	3,752	-	296	-	296	-	-
Extra-Curricular Activities	(91,023)	60,329	87,035	103,670	(14,059)	110,636	96,177	-	400
Printing Services	194,316	25,230	20,035	-	199,511	25,897	14,099	-	211,309
Facilities - Rental	55,903	44,771	51,118	-	49,556	54,222	93,543	-	10,235
Chase ECA Charges	(222,087)	1,772,932	1,588,146	61,381	24,080	1,478,409	1,426,930	-	75,559
BDHS Fitness Center	12,470	1,161	9,022	-	4,609	849	5,418	-	40
Cultural Arts	804	-	804	-	-	-	-	-	-
WTEF Grants - August 2014	431	-	431	-	-	-	-	-	-
WTEF Grants - Sept 2012	124	-	124	-	-	-	-	-	-
WTEF Grants - December 2014	2,257	-	2,257	-	-	-	-	-	-
May 2013 WTEF Grants	233	-	233	-	-	-	-	-	-
WTEF Grants - May 2015	20,056	-	19,410	-	646	-	646	-	-
WTEF May-15	-	14,456	12,034	-	2,422	-	2,422	-	-
WTEF 2016-17	-	-	-	-	-	20,668	10,186	-	10,482
Science Camp	9,063	23,105	7,272	-	24,896	22,895	20,792	-	26,999
WTEF May-16	-	8,063	-	-	8,063	-	8,063	-	-
December 2012 WTEF Grants	804	-	804	-	-	-	-	-	-
HOSTS Grants	80	5,300	3,379	-	2,001	4,000	1,851	-	4,150
Major Saver	3,118	763	2,041	-	1,840	920	-	-	2,760
AT&T Leadership Grant	12,366	-	12,366	-	-	-	-	-	-
EC Transportation - Secondary	465	59,872	57,082	7,400	10,655	49,500	46,238	-	13,917
Tech Refunding Grant	38,057	4,779	5,912	-	36,924	13,497	14,718	-	35,703
Library 2014-15 Fund	2,836	-	2,836	-	-	-	-	-	-
Library 2015-16 Fund	-	80,600	48,561	-	32,039	-	31,866	-	173
Library 2016-17 Fund	-	-	-	-	-	32,130	29,760	-	2,370
Scholastic/Read 180 Grant	(50,000)	-	-	50,000	-	-	-	-	-
Office of Special Services Misc	-	-	-	-	-	23,095	17,595	-	5,500
DECA District 8	-	-	-	-	-	1,495	-	-	1,495
IAPSS / Naviance	-	-	-	-	-	50,768	17,330	-	33,438
2011-2012 Lumina Grant	493	-	-	-	493	-	493	-	-
Formative Assessment	-	-	-	-	-	111,123	111,129	-	(6)
High Ability Grant 2014-2015	36,881	-	36,881	-	-	-	-	-	-
High Ability 2015-16	-	94,223	69,589	-	24,634	-	24,634	-	-
High Ability 2016-17	-	-	-	-	-	94,172	17,477	-	76,695
Computer Consortium/Ed Tech Advance	-	-	883,880	-	(883,880)	1,493,817	609,937	-	-
Adult and Continuing Education	29,400	31,776	34,758	-	26,418	26,706	38,347	-	14,777
Early Childhood Intervention (First Steps)	-	-	-	-	-	85,539	77,352	-	8,187
Medicaid Reimbursement	174,817	61,629	43,311	-	193,135	46,091	48,351	-	190,875
Secured Schools Safety Grant	-	-	16,339	-	(16,339)	77,400	61,061	-	-
NESP 2014-2015	134,156	-	134,156	-	-	-	-	-	-
NESP 2015-16	-	461,454	228,515	-	232,939	-	232,939	-	-
NESP 2016-17	-	-	-	-	-	443,717	208,806	-	234,911
School Technology	771,040	299,387	423,017	-	647,410	371,630	155,028	-	864,012
Career and Technical Performance Grant	-	-	-	-	-	164,453	11,399	-	153,054
Performance Grant 2013-14	(4,792)	-	(4,820)	-	28	-	28	-	-
Performance Grant 2014-15	-	-	-	-	-	467,296	467,296	-	-
Performance Grant 2015-16	-	-	-	-	-	47,217	47,217	-	-
Indiana School Academic Improvement Program (ISAIP)	-	-	10,662	-	(10,662)	140,000	129,338	-	-
2016-17 State Development Network	-	-	-	-	-	-	40,000	-	(40,000)
2013 Construction Fund	(1,007,854)	-	5,839,195	6,423,385	(423,664)	-	3,392,374	3,023,573	(792,465)

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, 2016 and 2017

Fund	Cash and Investments 07-01-15	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-16	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-17
2015 LED Construction Fund	(90,400)	-	3,054,423	2,964,413	(180,410)	5,000	360,442	535,852	-
2016 Construction	-	-	-	5,880,000	5,880,000	-	4,619,865	-	1,260,135
BD Youth Sports Park	-	-	-	-	-	-	79,344	-	(79,344)
Miscellaneous Programs	2,494,347	737,042	775,449	(7,400)	2,448,540	335,024	769,156	-	2,014,408
Warehouse Supply	28,633	-	-	-	28,633	-	-	-	28,633
Scholar Success	-	-	-	-	-	-	6,969	-	(6,969)
PBIS Grant	-	225,000	41,717	-	183,283	208,956	175,343	-	216,896
Wellness Program 06-08	26,288	-	-	-	26,288	-	-	-	26,288
Mega - Gas Service Contr	(47,376)	43,849	50,595	6,900	(47,222)	53,968	47,222	-	(40,476)
ESEC	24,049	138,245	132,411	(6,900)	22,983	134,117	130,946	-	26,154
Title I 2014-15	(438,774)	1,610,255	1,171,481	-	-	-	-	-	-
Title I Academic Achieve Award	(540)	7,248	6,708	-	-	-	-	-	-
IN Literacy Early Intervention	110,000	-	110,000	-	-	-	-	-	-
Title I 2015-16	-	3,518,992	3,887,973	-	(368,981)	845,188	476,207	-	-
2015-16 Title I School Improvement	-	6,183	12,363	-	(6,180)	38,817	32,637	-	-
Title I 2016-17	-	-	-	-	-	3,233,689	3,660,416	-	(426,727)
IDEA FY15	(253,682)	791,874	538,192	-	-	-	-	-	-
IDEA FY16	-	2,534,968	2,794,949	-	(259,981)	893,684	639,314	-	(5,611)
IDEA FY17	-	-	-	-	-	2,619,451	2,896,730	-	(277,279)
IDEA Grant Wayne 2013-14	(8,349)	53,221	44,872	-	-	-	-	-	-
Preschool Handicap	(768)	44,290	43,522	-	-	-	-	-	-
IDEA FY16 Preschool	-	23,602	29,950	-	(6,348)	42,489	43,024	-	(6,883)
Federal Adult Ed 2015-16	-	-	178,826	-	(178,826)	359,735	180,909	-	-
Federal Adult Ed 2016-17	-	-	-	-	-	60,245	464,874	-	(404,629)
Adult Education	(83,984)	111,556	27,572	-	-	-	-	-	-
FY 15 Federal CTE (Vocational)	(37,903)	70,687	32,784	-	-	-	-	-	-
FY16 Federal CTE	-	483,343	527,580	-	(44,237)	99,157	54,920	-	-
FY17 Federal CTE	-	-	-	-	-	516,961	567,603	-	(50,642)
High CTE Percentage	-	-	-	-	-	87,128	129,653	-	(42,525)
FY 13 CTE Technology Grant	(12,993)	84,190	79,731	-	(8,534)	25,954	17,420	-	-
Impact Youth Program	2,271	-	-	-	2,271	-	-	-	2,271
Medicaid Reimbursement - Federal	20,903	121,817	98,209	-	44,511	91,906	70,522	-	65,895
Title II Part A	(21,980)	12,911	(9,069)	-	-	-	-	-	-
Title II 14-16	-	374,300	384,209	-	(9,909)	29,987	20,078	-	-
Title II 15-17	-	11,834	44,455	-	(32,621)	375,114	343,592	-	(1,099)
Title II FY16	-	-	-	-	-	11,754	48,787	-	(37,033)
E-Learning Grant	-	2,500	2,500	-	-	5,000	5,000	-	-
Title III 15-17 Immigrant Influx	-	2,949	11,790	-	(8,841)	31,173	22,629	-	(297)
Title III 2013-14 LEP	(19,144)	39,024	19,880	-	-	-	-	-	-
Title III 2014-16 LEP	(25,260)	122,669	97,409	-	-	-	-	-	-
Title III 15-17	-	246,755	278,367	-	(31,612)	116,258	97,039	-	(12,393)
Title III 16-18	-	-	-	-	-	223,233	245,989	-	(22,756)
Title X Part C - McKinney Vento 2014-15 and 2015-16	(43,500)	83,500	40,000	-	-	-	-	-	-
2016-17 McKinney Vento	-	-	-	-	-	-	45,000	-	(45,000)
Prepaid School Meal Accounts	-	-	-	-	-	330,681	284,814	-	45,867
Clearing Funds	1,248,016	20,283,426	20,804,896	-	726,546	21,951,758	21,874,312	-	803,992
<b>Totals</b>	<b>\$ 43,364,377</b>	<b>\$ 231,337,125</b>	<b>\$ 241,690,494</b>	<b>\$ 15,267,797</b>	<b>\$ 48,278,805</b>	<b>\$ 241,804,797</b>	<b>\$ 248,123,947</b>	<b>\$ 3,559,424</b>	<b>\$ 45,519,079</b>

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

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

School Corporation, as used herein, shall include, but is not limited to, 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:

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

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

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

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

**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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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.

*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

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

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 end of the fiscal year included in the reporting.

**Note 9. Holding Corporation**

The School Corporation has entered into a capital lease with 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 2016 and 2017 totaled \$21,715,755 and \$21,823,065, respectively.

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

**Note 10. Subsequent Events**

The School Corporation issued \$4,000,000 of GO Bonds in 2017 for roofing projects in the District.

The School Corporation defeased the Pension Bond in fall of 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 and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

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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 Indiana Gateway for Government Units 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.

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, 2016

	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	School Lunch	Textbook Rental	Self- Insurance
Cash and investments - beginning	\$ 12,185,993	\$ -	\$ 4,954,886	\$ (295,876)	\$ (1,130,349)	\$ 1,013,117	\$ 1,230,494	\$ 4,864,392	\$ (934,192)	\$ 8,366,575
Receipts:										
Local sources	3,043,481	5,469,020	21,215,023	1,837,555	5,407,135	5,251,777	86,575	980,285	261,749	-
State sources	116,651,917	-	-	-	-	81,590	-	39,562	918,553	-
Federal sources	73,713	-	-	-	-	46,624	-	10,470,903	-	-
Other receipts	401,580	-	-	847,414	52,244	43,608	500	-	-	13,185,474
Total receipts	120,170,691	5,469,020	21,215,023	2,684,969	5,459,379	5,423,599	87,075	11,490,750	1,180,302	13,185,474
Disbursements:										
Instruction	82,976,732	-	-	-	-	-	-	-	-	-
Support services	33,811,105	1,436,023	-	-	999,032	7,721,289	-	-	109,247	14,203,400
Noninstructional services	1,394,421	-	-	-	-	-	-	10,302,600	-	-
Facilities acquisition and construction	1,281,071	464,569	-	-	2,974,077	-	-	-	-	29,583
Debt service	733,413	-	23,339,371	1,755,363	-	-	375,373	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	900,000	-	-
Total disbursements	120,196,742	1,900,592	23,339,371	1,755,363	3,973,109	7,721,289	375,373	11,202,600	109,247	14,232,983
Excess (deficiency) of receipts over disbursements	(26,051)	3,568,428	(2,124,348)	929,606	1,486,270	(2,297,690)	(288,298)	288,150	1,071,055	(1,047,509)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	4,876,887	-	-
Transfers out	(215,052)	-	-	-	-	-	-	(4,876,887)	-	-
Total other financing sources (uses)	(215,052)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(241,103)	3,568,428	(2,124,348)	929,606	1,486,270	(2,297,690)	(288,298)	288,150	1,071,055	(1,047,509)
Cash and investments - ending	\$ 11,944,890	\$ 3,568,428	\$ 2,830,538	\$ 633,730	\$ 355,921	\$ (1,284,573)	\$ 942,196	\$ 5,152,542	\$ 136,863	\$ 7,319,066

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, 2016

	Levy Excess	Joint Services and Supply - Special Education Cooperative	Sanders 2015-16	Sanders 2016-17	Sanders 2017-18	K12 Hearing Impaired	MCE Hearing Impaired 2015-16	MCE Hearing Impaired 2016-17	Preschool Hearing Impaired	WTP Hearing Impaired 2015-16
Cash and investments - beginning	\$ -	\$ (74,627)	\$ -	\$ -	\$ -	\$ (180,651)	\$ -	\$ -	\$ 41,858	\$ -
Receipts:										
Local sources	-	647,612	2,195,276	-	-	108,119	161,667	-	33,437	42,846
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	647,612	2,195,276	-	-	108,119	161,667	-	33,437	42,846
Disbursements:										
Instruction	-	328,194	2,562,199	-	-	21,995	170,074	-	5,863	47,016
Support services	-	112,489	328,308	-	-	21,697	204,925	-	513	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	4,280	-	-	2,140	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	56,794	-	-	-	-	-	-	-	-
Total disbursements	-	497,477	2,890,507	-	-	47,972	374,999	-	8,516	47,016
Excess (deficiency) of receipts over disbursements	-	150,135	(695,231)	-	-	60,147	(213,332)	-	24,921	(4,170)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	120,504	-	-	-	-
Transfers out	-	(75,508)	-	-	-	-	-	-	(66,779)	-
Total other financing sources (uses)	-	(75,508)	-	-	-	120,504	-	-	(66,779)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	74,627	(695,231)	-	-	180,651	(213,332)	-	(41,858)	(4,170)
Cash and investments - ending	\$ -	\$ -	\$ (695,231)	\$ -	\$ -	\$ -	\$ (213,332)	\$ -	\$ -	\$ (4,170)

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, 2016

	WCJS - Consulting	Joint Services and Supply - Area Vocational School	Area Joint Vocational	Voc Ed 2015-16	Voc Ed 2016-17	Voc Ed Programs	Voc Ed Prime Grant	Area 31 Gene Haas Grant	Daycare Center	Wayne Twp. - Childcare
Cash and investments - beginning	\$ (21,783)	\$ 24,973	\$ 9,061,741	\$ -	\$ -	\$ 22	\$ 8,849	\$ -	\$ 12,871	\$ (25,886)
Receipts:										
Local sources	-	28,064	2,264,244	2,275,791	-	4,550	10,000	-	180,166	344,887
State sources	-	16,130	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	44,194	2,264,244	2,275,791	-	4,550	10,000	-	180,166	344,887
Disbursements:										
Instruction	-	40,410	1,214,878	1,209,302	-	4,029	-	-	-	-
Support services	-	-	-	-	-	-	-	-	-	1,325
Noninstructional services	-	-	-	-	-	-	-	-	170,098	335,461
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	3,119,484	-	-	-	-	-	-	-
Total disbursements	-	40,410	4,334,362	1,209,302	-	4,029	-	-	170,098	336,786
Excess (deficiency) of receipts over disbursements	-	3,784	(2,070,118)	1,066,489	-	521	10,000	-	10,068	8,101
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	21,783	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	21,783	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	21,783	3,784	(2,070,118)	1,066,489	-	521	10,000	-	10,068	8,101
Cash and investments - ending	\$ -	\$ 28,757	\$ 6,991,623	\$ 1,066,489	\$ -	\$ 543	\$ 18,849	\$ -	\$ 22,939	\$ (17,785)

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, 2016

	Community Preschool	Joint Services and Supply - Other	Alternative Education	SAFE School Haven	Comp Counseling	Misc Donations	Elem Misc Donations	Indiana To Work	Robotics	BDU Whole Kids Foundation
Cash and investments - beginning	\$ 535,499	\$ 6,000	\$ 825,831	\$ (9,836)	\$ -	\$ 510	\$ 4,033	\$ 1,955	\$ 1,308	\$ 1,033
Receipts:										
Local sources	330,363	4,596	-	-	-	22,558	4,470	-	-	-
State sources	-	-	66,812	9,836	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	330,363	4,596	66,812	9,836	-	22,558	4,470	-	-	-
Disbursements:										
Instruction	635,743	12,659	-	-	-	320	1,551	257	-	-
Support services	2,713	-	-	-	-	2,122	-	-	-	-
Noninstructional services	-	-	-	-	-	2,319	-	-	1,300	200
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	638,456	12,659	-	-	-	4,761	1,551	257	1,300	200
Excess (deficiency) of receipts over disbursements	(308,093)	(8,063)	66,812	9,836	-	17,797	2,919	(257)	(1,300)	(200)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(308,093)	(8,063)	66,812	9,836	-	17,797	2,919	(257)	(1,300)	(200)
Cash and investments - ending	\$ 227,406	\$ (2,063)	\$ 892,643	\$ -	\$ -	\$ 18,307	\$ 6,952	\$ 1,698	\$ 8	\$ 833

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, 2016

	Johanna Robinson Fund	Stout Field Health	ROTC Reimbursement	IPS Title I Service Support	GCE Donations	2014 Xmester	2015 Xmester	2016 Xmester	2017 Xmester	Adult Education 2014-15
Cash and investments - beginning	\$ -	\$ 741	\$ -	\$ 4,630	\$ 4,833	\$ 27,087	\$ 61,980	\$ 3,037	\$ 5,848	\$ (232,565)
Receipts:										
Local sources	10,806	3,000	18,154	8,970	-	1,673	4,715	26,824	2,936	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	292,494
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	10,806	3,000	18,154	8,970	-	1,673	4,715	26,824	2,936	292,494
Disbursements:										
Instruction	-	3,450	18,154	4,737	459	-	66,420	-	-	59,929
Support services	-	-	-	-	-	-	275	2,400	-	-
Noninstructional services	-	-	-	-	260	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,450	18,154	4,737	719	-	66,695	2,400	-	59,929
Excess (deficiency) of receipts over disbursements	10,806	(450)	-	4,233	(719)	1,673	(61,980)	24,424	2,936	232,565
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	28,760	-	-
Transfers out	-	-	-	-	-	(28,760)	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(28,760)	-	28,760	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,806	(450)	-	4,233	(719)	(27,087)	(61,980)	53,184	2,936	232,565
Cash and investments - ending	\$ 10,806	\$ 291	\$ -	\$ 8,863	\$ 4,114	\$ -	\$ -	\$ 56,221	\$ 8,784	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2016

	State Adult Ed 2015-16	State Adult Ed 2016-17	ABE - Rolls Royce	ABE - Access to Recovery	Extra- Curricular Activities	Printing Services	Facilities - Rental	Chase ECA Charges	BDHS Fitness Center	Cultural Arts
Cash and investments - beginning	\$ -	\$ -	\$ 22,420	\$ 3,358	\$ (91,023)	\$ 194,316	\$ 55,903	\$ (222,087)	\$ 12,470	\$ 804
Receipts:										
Local sources	-	-	21,877	690	60,329	25,230	44,771	1,772,932	1,161	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	991,220	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	991,220	-	21,877	690	60,329	25,230	44,771	1,772,932	1,161	-
Disbursements:										
Instruction	1,130,000	-	13,202	-	-	-	-	-	-	-
Support services	-	-	-	3,752	-	20,035	535	-	9,022	698
Noninstructional services	-	-	-	-	87,035	-	50,583	1,588,146	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	106
Total disbursements	1,130,000	-	13,202	3,752	87,035	20,035	51,118	1,588,146	9,022	804
Excess (deficiency) of receipts over disbursements	(138,780)	-	8,675	(3,062)	(26,706)	5,195	(6,347)	184,786	(7,861)	(804)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	103,670	-	-	61,381	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	103,670	-	-	61,381	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(138,780)	-	8,675	(3,062)	76,964	5,195	(6,347)	246,167	(7,861)	(804)
Cash and investments - ending	\$ (138,780)	\$ -	\$ 31,095	\$ 296	\$ (14,059)	\$ 199,511	\$ 49,556	\$ 24,080	\$ 4,609	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	WTEF Grants - August 2014	WTEF Grants - Sept 2012	WTEF Grants - December 2014	May 2013 WTEF Grants	WTEF Grants - May 2015	WTEF May-15	WTEF 2016-17	Science Camp	WTEF May-16	December 2012 WTEF Grants
Cash and investments - beginning	\$ 431	\$ 124	\$ 2,257	\$ 233	\$ 20,056	\$ -	\$ -	\$ 9,063	\$ -	\$ 804
Receipts:										
Local sources	-	-	-	-	-	14,456	-	23,105	8,063	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	14,456	-	23,105	8,063	-
Disbursements:										
Instruction	168	-	2,129	-	19,410	12,034	-	6,752	-	-
Support services	63	1	23	71	-	-	-	480	-	211
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	200	123	105	162	-	-	-	40	-	593
Total disbursements	431	124	2,257	233	19,410	12,034	-	7,272	-	804
Excess (deficiency) of receipts over disbursements	(431)	(124)	(2,257)	(233)	(19,410)	2,422	-	15,833	8,063	(804)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(431)	(124)	(2,257)	(233)	(19,410)	2,422	-	15,833	8,063	(804)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 646	\$ 2,422	\$ -	\$ 24,896	\$ 8,063	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	HOSTS Grants	Major Saver	AT&T Leadership Grant	EC Transportation - Secondary	Tech Refunding Grant	Library 2014-15 Fund	Library 2015-16 Fund	Library 2016-17 Fund	Scholastic/ Read 180 Grant	Office of Special Services Misc
Cash and investments - beginning	\$ 80	\$ 3,118	\$ 12,366	\$ 465	\$ 38,057	\$ 2,836	\$ -	\$ -	\$ (50,000)	\$ -
Receipts:										
Local sources	5,300	763	-	59,872	-	-	80,600	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,779	-	-	-	-	-
Total receipts	5,300	763	-	59,872	4,779	-	80,600	-	-	-
Disbursements:										
Instruction	3,379	2,041	12,366	-	-	-	-	-	-	-
Support services	-	-	-	57,082	5,912	2,836	48,561	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,379	2,041	12,366	57,082	5,912	2,836	48,561	-	-	-
Excess (deficiency) of receipts over disbursements	1,921	(1,278)	(12,366)	2,790	(1,133)	(2,836)	32,039	-	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	7,400	-	-	-	-	50,000	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	7,400	-	-	-	-	50,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,921	(1,278)	(12,366)	10,190	(1,133)	(2,836)	32,039	-	50,000	-
Cash and investments - ending	\$ 2,001	\$ 1,840	\$ -	\$ 10,655	\$ 36,924	\$ -	\$ 32,039	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2016

	DECA District 8	IAPSS / Naviance	2011-2012 Lumina Grant	Formative Assessment	High Ability Grant 2014-2015	High Ability 2015-16	High Ability 2016-17	Computer Consortium/ Ed Tech Advance	Adult and Continuing Education	Early Childhood Intervention (First Steps)
Cash and investments - beginning	\$ -	\$ -	\$ 493	\$ -	\$ 36,881	\$ -	\$ -	\$ -	\$ 29,400	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	31,776	-
State sources	-	-	-	-	-	94,223	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	94,223	-	-	31,776	-
Disbursements:										
Instruction	-	-	-	-	36,881	69,589	-	-	34,758	-
Support services	-	-	-	-	-	-	-	883,880	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	36,881	69,589	-	883,880	34,758	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(36,881)	24,634	-	(883,880)	(2,982)	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(36,881)	24,634	-	(883,880)	(2,982)	-
Cash and investments - ending	\$ -	\$ -	\$ 493	\$ -	\$ -	\$ 24,634	\$ -	\$ (883,880)	\$ 26,418	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	Medicaid Reimbursement	Secured Schools Safety Grant	NESP 2014-2015	NESP 2015-16	NESP 2016-17	School Technology	Career and Technical Performance Grant	Performance Grant 2013-14	Performance Grant 2014-15	Performance Grant 2015-16
Cash and investments - beginning	\$ 174,817	\$ -	\$ 134,156	\$ -	\$ -	\$ 771,040	\$ -	\$ (4,792)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	299,387	-	-	-	-
State sources	61,629	-	-	461,454	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	61,629	-	-	461,454	-	299,387	-	-	-	-
Disbursements:										
Instruction	43,311	16,339	116,315	103,332	-	-	-	-	-	-
Support services	-	-	17,841	125,183	-	3,310	-	(4,820)	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	419,707	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	43,311	16,339	134,156	228,515	-	423,017	-	(4,820)	-	-
Excess (deficiency) of receipts over disbursements	18,318	(16,339)	(134,156)	232,939	-	(123,630)	-	4,820	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	18,318	(16,339)	(134,156)	232,939	-	(123,630)	-	4,820	-	-
Cash and investments - ending	\$ 193,135	\$ (16,339)	\$ -	\$ 232,939	\$ -	\$ 647,410	\$ -	\$ 28	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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	Indiana School Academic Improvement Program (ISAIP)	2016-17 State Development Network	2013 Construction Fund	2015 LED Construction Fund	2016 Construction	BD Youth Sports Park	Miscellaneous Programs	Warehouse Supply	Scholar Success	PBIS Grant
Cash and investments - beginning	\$ -	\$ -	\$ (1,007,854)	\$ (90,400)	\$ -	\$ -	\$ 2,494,347	\$ 28,633	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	737,042	-	-	225,000
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	737,042	-	-	225,000
Disbursements:										
Instruction	-	-	-	-	-	-	11,777	-	-	41,717
Support services	10,662	-	-	-	-	-	758,481	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	5,839,195	3,054,423	-	-	5,191	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	10,662	-	5,839,195	3,054,423	-	-	775,449	-	-	41,717
Excess (deficiency) of receipts over disbursements	(10,662)	-	(5,839,195)	(3,054,423)	-	-	(38,407)	-	-	183,283
Other financing sources (uses):										
Sale of capital assets	-	-	6,423,385	2,964,413	5,880,000	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(7,400)	-	-	-
Total other financing sources (uses)	-	-	6,423,385	2,964,413	5,880,000	-	(7,400)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,662)	-	584,190	(90,010)	5,880,000	-	(45,807)	-	-	183,283
Cash and investments - ending	\$ (10,662)	\$ -	\$ (423,664)	\$ (180,410)	\$ 5,880,000	\$ -	\$ 2,448,540	\$ 28,633	\$ -	\$ 183,283

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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	Wellness Program 06-08	Mega - Gas Service Contr	ESEC	Title I 2014-15	Title I Academic Achieve Award	IN Literacy Early Intervention	Title I 2015-16	2015-16 Title I School Improvement	Title I 2016-17	IDEA FY15
Cash and investments - beginning	\$ 26,288	\$ (47,376)	\$ 24,049	\$ (438,774)	\$ (540)	\$ 110,000	\$ -	\$ -	\$ -	\$ (253,682)
Receipts:										
Local sources	-	43,849	138,245	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	1,610,255	7,248	-	3,518,992	6,183	-	791,874
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	43,849	138,245	1,610,255	7,248	-	3,518,992	6,183	-	791,874
Disbursements:										
Instruction	-	-	-	411,261	6,708	110,000	2,757,600	-	-	538,192
Support services	-	50,595	132,411	666,743	-	-	562,749	12,363	-	-
Noninstructional services	-	-	-	71,839	-	-	567,624	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	21,638	-	-	-	-	-	-
Total disbursements	-	50,595	132,411	1,171,481	6,708	110,000	3,887,973	12,363	-	538,192
Excess (deficiency) of receipts over disbursements	-	(6,746)	5,834	438,774	540	(110,000)	(368,981)	(6,180)	-	253,682
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	6,900	-	-	-	-	-	-	-	-
Transfers out	-	-	(6,900)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	6,900	(6,900)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	154	(1,066)	438,774	540	(110,000)	(368,981)	(6,180)	-	253,682
Cash and investments - ending	\$ 26,288	\$ (47,222)	\$ 22,983	\$ -	\$ -	\$ -	\$ (368,981)	\$ (6,180)	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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	IDEA FY16	IDEA FY17	IDEA Grant Wayne 2013-14	Preschool Handicap	IDEA FY16 Preschool	Federal Adult Ed 2015-16	Federal Adult Ed 2016-17	Adult Education	FY 15 Federal CTE (Vocational)	FY16 Federal CTE
Cash and investments - beginning	\$ -	\$ -	\$ (8,349)	\$ (768)	\$ -	\$ -	\$ -	\$ (83,984)	\$ (37,903)	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	2,534,968	-	53,221	44,290	23,602	-	-	111,556	70,687	483,343
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	2,534,968	-	53,221	44,290	23,602	-	-	111,556	70,687	483,343
Disbursements:										
Instruction	2,794,949	-	44,872	-	-	178,826	-	27,572	32,784	527,580
Support services	-	-	-	43,522	29,950	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,794,949	-	44,872	43,522	29,950	178,826	-	27,572	32,784	527,580
Excess (deficiency) of receipts over disbursements	(259,981)	-	8,349	768	(6,348)	(178,826)	-	83,984	37,903	(44,237)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(259,981)	-	8,349	768	(6,348)	(178,826)	-	83,984	37,903	(44,237)
Cash and investments - ending	\$ (259,981)	\$ -	\$ -	\$ -	\$ (6,348)	\$ (178,826)	\$ -	\$ -	\$ -	\$ (44,237)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2016

	FY17 Federal CTE	High CTE Percentage	FY 13 CTE Technology Grant	Impact Youth Program	Medicaid Reimbursement - Federal	Title II Part A	Title II 14-16	Title II 15-17	Title II FY16	E-Learning Grant
Cash and investments - beginning	\$ -	\$ -	\$ (12,993)	\$ 2,271	\$ 20,903	\$ (21,980)	\$ -	\$ -	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	14	-	-	-	-	-
State sources	-	-	84,190	-	-	-	-	-	-	2,500
Federal sources	-	-	-	-	121,803	12,911	374,300	11,834	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	84,190	-	121,817	12,911	374,300	11,834	-	2,500
Disbursements:										
Instruction	-	-	-	-	-	-	-	-	-	-
Support services	-	-	76,085	-	98,209	(16,997)	384,209	44,455	-	2,500
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	3,646	-	-	7,928	-	-	-	-
Total disbursements	-	-	79,731	-	98,209	(9,069)	384,209	44,455	-	2,500
Excess (deficiency) of receipts over disbursements	-	-	4,459	-	23,608	21,980	(9,909)	(32,621)	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	4,459	-	23,608	21,980	(9,909)	(32,621)	-	-
Cash and investments - ending	\$ -	\$ -	\$ (8,534)	\$ 2,271	\$ 44,511	\$ -	\$ (9,909)	\$ (32,621)	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2016

	Title III 15-17 Immigrant Influx	Title III 2013-14 LEP	Title III 2014-16 LEP	Title III 15-17	Title III 16-18	Title X Part C - McKinney Vento 2014-15 and 2015-16	2016-17 McKinney Vento	Prepaid School Meal Accounts	Clearing Funds	Totals
Cash and investments - beginning	\$ -	\$ (19,144)	\$ (25,260)	\$ -	\$ -	\$ (43,500)	\$ -	\$ -	\$ 1,248,016	\$ 43,364,377
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	54,920,744
State sources	-	-	-	-	-	83,500	-	-	-	119,533,938
Federal sources	2,949	39,024	122,669	246,755	-	-	-	-	-	22,063,418
Other receipts	-	-	-	-	-	-	-	-	20,283,426	34,819,025
Total receipts	2,949	39,024	122,669	246,755	-	83,500	-	-	20,283,426	231,337,125
Disbursements:										
Instruction	-	688	40,544	205,307	-	-	-	-	-	98,736,754
Support services	11,790	12,646	38,255	73,060	-	40,000	-	-	-	63,163,227
Noninstructional services	-	-	10,668	-	-	-	-	-	-	14,582,554
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	14,074,236
Debt service	-	-	-	-	-	-	-	-	-	26,203,520
Nonprogrammed charges	-	6,546	7,942	-	-	-	-	-	20,804,896	24,930,203
Total disbursements	11,790	19,880	97,409	278,367	-	40,000	-	-	20,804,896	241,690,494
Excess (deficiency) of receipts over disbursements	(8,841)	19,144	25,260	(31,612)	-	43,500	-	-	(521,470)	(10,353,369)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	15,267,798
Transfers in	-	-	-	-	-	-	-	-	-	5,277,285
Transfers out	-	-	-	-	-	-	-	-	-	(5,277,286)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	15,267,797
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(8,841)	19,144	25,260	(31,612)	-	43,500	-	-	(521,470)	4,914,428
Cash and investments - ending	\$ (8,841)	\$ -	\$ -	\$ (31,612)	\$ -	\$ -	\$ -	\$ -	\$ 726,546	\$ 48,278,805

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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	General	Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Capital Projects	School Transportation	School Bus Replacement	School Lunch	Textbook Rental	Self- Insurance
Cash and investments - beginning	\$ 11,944,890	\$ 3,568,428	\$ 2,830,538	\$ 633,730	\$ 355,921	\$ (1,284,573)	\$ 942,196	\$ 5,152,542	\$ 136,863	\$ 7,319,066
Receipts:										
Local sources	3,143,407	10,354,066	28,264,861	1,823,328	1,582,979	2,310,870	351,469	985,071	339,218	6,841,422
State sources	119,068,895	-	-	-	-	32,822	-	-	914,309	-
Federal sources	76,483	-	-	-	-	25,919	-	10,804,859	-	-
Other receipts	480,186	-	-	-	62,697	36,288	75,638	-	-	6,943,882
Total receipts	122,768,971	10,354,066	28,264,861	1,823,328	1,645,676	2,405,899	427,107	11,789,930	1,253,527	13,785,304
Disbursements:										
Instruction	87,275,411	-	-	-	-	-	-	-	-	-
Support services	32,461,770	11,097,234	-	-	687,936	873,839	56,400	-	678,651	1,916,526
Noninstructional services	1,019,902	-	-	-	-	-	-	10,205,512	-	-
Facilities acquisition and construction	-	1,851,464	-	-	1,292,992	-	-	-	-	23,216
Debt service	733,413	-	24,461,208	1,755,891	-	-	991,211	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	900,000	-	12,901,143
Total disbursements	121,490,496	12,948,698	24,461,208	1,755,891	1,980,928	873,839	1,047,611	11,105,512	678,651	14,840,885
Excess (deficiency) of receipts over disbursements	1,278,475	(2,594,632)	3,803,653	67,437	(335,252)	1,532,060	(620,504)	684,418	574,876	(1,055,581)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,278,475	(2,594,632)	3,803,653	67,437	(335,252)	1,532,060	(620,504)	684,418	574,876	(1,055,581)
Cash and investments - ending	\$ 13,223,365	\$ 973,796	\$ 6,634,191	\$ 701,167	\$ 20,669	\$ 247,487	\$ 321,692	\$ 5,836,960	\$ 711,739	\$ 6,263,485

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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	Levy Excess	Joint Services and Supply - Special Education Cooperative	Sanders 2015-16	Sanders 2016-17	Sanders 2017-18	K12 Hearing Impaired	MCE Hearing Impaired 2015-16	MCE Hearing Impaired 2016-17	Preschool Hearing Impaired	WTP Hearing Impaired 2015-16
Cash and investments - beginning	\$ -	\$ -	\$ (695,231)	\$ -	\$ -	\$ -	\$ (213,332)	\$ -	\$ -	\$ (4,170)
Receipts:										
Local sources	-	-	941,444	2,398,901	-	-	266,391	346,316	-	12,497
State sources	36,120	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	36,120	-	941,444	2,398,901	-	-	266,391	346,316	-	12,497
Disbursements:										
Instruction	-	-	148,729	2,572,888	72,744	-	22,153	181,493	-	6,187
Support services	-	-	37,785	357,979	-	-	26,626	209,163	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	4,280	-	-	2,140
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	59,699	-	-	-	-	-	-	-
Total disbursements	-	-	246,213	2,930,867	72,744	-	53,059	390,656	-	8,327
Excess (deficiency) of receipts over disbursements	36,120	-	695,231	(531,966)	(72,744)	-	213,332	(44,340)	-	4,170
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	36,120	-	695,231	(531,966)	(72,744)	-	213,332	(44,340)	-	4,170
Cash and investments - ending	\$ 36,120	\$ -	\$ -	\$ (531,966)	\$ (72,744)	\$ -	\$ -	\$ (44,340)	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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	WCJS - Consulting	Joint Services and Supply - Area Vocational School	Area Joint Vocational	Voc Ed 2015-16	Voc Ed 2016-17	Voc Ed Programs	Voc Ed Prime Grant	Area 31 Gene Haas Grant	Daycare Center	Wayne Twp. - Childcare
Cash and investments - beginning	\$ -	\$ 28,757	\$ 6,991,623	\$ 1,066,489	\$ -	\$ 543	\$ 18,849	\$ -	\$ 22,939	\$ (17,785)
Receipts:										
Local sources	-	64,348	-	434,862	2,251,899	-	-	10,000	196,202	465,213
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	64,348	-	434,862	2,251,899	-	-	10,000	196,202	465,213
Disbursements:										
Instruction	-	59,915	1,323,361	155,770	1,202,407	10	18,849	-	-	765
Support services	-	-	-	-	-	-	-	-	-	2,023
Noninstructional services	-	-	-	-	-	-	-	-	187,103	460,135
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,345,581	-	-	-	-	-	-
Total disbursements	-	59,915	1,323,361	1,501,351	1,202,407	10	18,849	-	187,103	462,923
Excess (deficiency) of receipts over disbursements	-	4,433	(1,323,361)	(1,066,489)	1,049,492	(10)	(18,849)	10,000	9,099	2,290
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	4,433	(1,323,361)	(1,066,489)	1,049,492	(10)	(18,849)	10,000	9,099	2,290
Cash and investments - ending	\$ -	\$ 33,190	\$ 5,668,262	\$ -	\$ 1,049,492	\$ 533	\$ -	\$ 10,000	\$ 32,038	\$ (15,495)

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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	Community Preschool	Joint Services and Supply - Other	Alternative Education	SAFE School Haven	Comp Counseling	Misc Donations	Elem Misc Donations	Indiana To Work	Robotics	BDU Whole Kids Foundation
Cash and investments - beginning	\$ 227,406	\$ (2,063)	\$ 892,643	\$ -	\$ -	\$ 18,307	\$ 6,952	\$ 1,698	\$ 8	\$ 833
Receipts:										
Local sources	356,435	7,484	-	-	50,000	10,600	8,275	-	-	-
State sources	-	-	66,186	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	356,435	7,484	66,186	-	50,000	10,600	8,275	-	-	-
Disbursements:										
Instruction	509,086	1,529	922,730	-	-	1,053	6,598	249	-	-
Support services	5,152	-	-	-	31,758	4,331	-	-	-	-
Noninstructional services	-	-	-	-	-	228	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	514,238	1,529	922,730	-	31,758	5,612	6,598	249	-	-
Excess (deficiency) of receipts over disbursements	(157,803)	5,955	(856,544)	-	18,242	4,988	1,677	(249)	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(157,803)	5,955	(856,544)	-	18,242	4,988	1,677	(249)	-	-
Cash and investments - ending	\$ 69,603	\$ 3,892	\$ 36,099	\$ -	\$ 18,242	\$ 23,295	\$ 8,629	\$ 1,449	\$ 8	\$ 833

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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	Johanna Robinson Fund	Stout Field Health	ROTC Reimbursement	IPS Title I Service Support	GCE Donations	2014 Xmester	2015 Xmester	2016 Xmester	2017 Xmester	Adult Education 2014-15
Cash and investments - beginning	\$ 10,806	\$ 291	\$ -	\$ 8,863	\$ 4,114	\$ -	\$ -	\$ 56,221	\$ 8,784	\$ -
Receipts:										
Local sources	-	3,000	12,537	-	-	-	-	24,498	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	3,000	12,537	-	-	-	-	24,498	-	-
Disbursements:										
Instruction	-	2,468	12,537	-	628	-	-	-	-	-
Support services	4,399	-	-	-	-	-	-	126	-	-
Noninstructional services	-	-	-	-	394	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,399	2,468	12,537	-	1,022	-	-	126	-	-
Excess (deficiency) of receipts over disbursements	(4,399)	532	-	-	(1,022)	-	-	24,372	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	8,783	-	-
Transfers out	-	-	-	-	-	-	-	-	(8,784)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	8,783	(8,784)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,399)	532	-	-	(1,022)	-	-	33,155	(8,784)	-
Cash and investments - ending	\$ 6,407	\$ 823	\$ -	\$ 8,863	\$ 3,092	\$ -	\$ -	\$ 89,376	\$ -	\$ -

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	State Adult Ed 2015-16	State Adult Ed 2016-17	ABE - Rolls Royce	ABE - Access to Recovery	Extra- Curricular Activities	Printing Services	Facilities - Rental	Chase ECA Charges	BDHS Fitness Center	Cultural Arts
Cash and investments - beginning	\$ (138,780)	\$ -	\$ 31,095	\$ 296	\$ (14,059)	\$ 199,511	\$ 49,556	\$ 24,080	\$ 4,609	\$ -
Receipts:										
Local sources	-	-	7,590	-	110,636	25,897	54,222	1,478,409	849	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	138,780	991,981	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	138,780	991,981	7,590	-	110,636	25,897	54,222	1,478,409	849	-
Disbursements:										
Instruction	-	1,025,541	10,438	-	-	-	-	-	-	-
Support services	-	16,632	4,674	296	15,108	14,099	-	809	5,418	-
Noninstructional services	-	-	-	-	81,069	-	93,543	1,426,121	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,042,173	15,112	296	96,177	14,099	93,543	1,426,930	5,418	-
Excess (deficiency) of receipts over disbursements	138,780	(50,192)	(7,522)	(296)	14,459	11,798	(39,321)	51,479	(4,569)	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	138,780	(50,192)	(7,522)	(296)	14,459	11,798	(39,321)	51,479	(4,569)	-
Cash and investments - ending	\$ -	\$ (50,192)	\$ 23,573	\$ -	\$ 400	\$ 211,309	\$ 10,235	\$ 75,559	\$ 40	\$ -

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
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	WTEF Grants - August 2014	WTEF Grants - Sept 2012	WTEF Grants - December 2014	May 2013 WTEF Grants	WTEF Grants - May 2015	WTEF May-15	WTEF 2016-17	Science Camp	WTEF May-16	December 2012 WTEF Grants
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 646	\$ 2,422	\$ -	\$ 24,896	\$ 8,063	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	20,668	22,895	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	20,668	22,895	-	-
Disbursements:										
Instruction	-	-	-	-	-	1,583	9,256	20,672	7,905	-
Support services	-	-	-	-	502	546	930	120	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	144	293	-	-	158	-
Total disbursements	-	-	-	-	646	2,422	10,186	20,792	8,063	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(646)	(2,422)	10,482	2,103	(8,063)	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	(646)	(2,422)	10,482	2,103	(8,063)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,482	\$ 26,999	\$ -	\$ -

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, 2017

	HOSTS Grants	Major Saver	AT&T Leadership Grant	EC Transportation - Secondary	Tech Refunding Grant	Library 2014-15 Fund	Library 2015-16 Fund	Library 2016-17 Fund	Scholastic/ Read 180 Grant	Office of Special Services Misc
Cash and investments - beginning	\$ 2,001	\$ 1,840	\$ -	\$ 10,655	\$ 36,924	\$ -	\$ 32,039	\$ -	\$ -	\$ -
Receipts:										
Local sources	4,000	920	-	49,500	-	-	-	32,130	-	23,095
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	13,497	-	-	-	-	-
Total receipts	4,000	920	-	49,500	13,497	-	-	32,130	-	23,095
Disbursements:										
Instruction	1,851	-	-	-	-	-	-	-	-	-
Support services	-	-	-	46,238	14,718	-	31,866	29,760	-	17,595
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	1,851	-	-	46,238	14,718	-	31,866	29,760	-	17,595
Excess (deficiency) of receipts over disbursements	2,149	920	-	3,262	(1,221)	-	(31,866)	2,370	-	5,500
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,149	920	-	3,262	(1,221)	-	(31,866)	2,370	-	5,500
Cash and investments - ending	\$ 4,150	\$ 2,760	\$ -	\$ 13,917	\$ 35,703	\$ -	\$ 173	\$ 2,370	\$ -	\$ 5,500

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, 2017

	DECA District 8	IAPSS / Naviance	2011-2012 Lumina Grant	Formative Assessment	High Ability Grant 2014-2015	High Ability 2015-16	High Ability 2016-17	Computer Consortium/ Ed Tech Advance	Adult and Continuing Education	Early Childhood Intervention (First Steps)
Cash and investments - beginning	\$ -	\$ -	\$ 493	\$ -	\$ -	\$ 24,634	\$ -	\$ (883,880)	\$ 26,418	\$ -
Receipts:										
Local sources	1,495	50,768	-	-	-	-	-	-	26,706	-
State sources	-	-	-	111,123	-	-	94,172	1,493,817	-	85,539
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	1,495	50,768	-	111,123	-	-	94,172	1,493,817	26,706	85,539
Disbursements:										
Instruction	-	-	-	111,129	-	24,634	17,477	-	38,347	77,352
Support services	-	2,835	493	-	-	-	-	609,937	-	-
Noninstructional services	-	14,495	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	17,330	493	111,129	-	24,634	17,477	609,937	38,347	77,352
Excess (deficiency) of receipts over disbursements	1,495	33,438	(493)	(6)	-	(24,634)	76,695	883,880	(11,641)	8,187
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,495	33,438	(493)	(6)	-	(24,634)	76,695	883,880	(11,641)	8,187
Cash and investments - ending	\$ 1,495	\$ 33,438	\$ -	\$ (6)	\$ -	\$ -	\$ 76,695	\$ -	\$ 14,777	\$ 8,187

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, 2017

	Medicaid Reimbursement	Secured Schools Safety Grant	NESP 2014-2015	NESP 2015-16	NESP 2016-17	School Technology	Career and Technical Performance Grant	Performance Grant 2013-14	Performance Grant 2014-15	Performance Grant 2015-16
Cash and investments - beginning	\$ 193,135	\$ (16,339)	\$ -	\$ 232,939	\$ -	\$ 647,410	\$ -	\$ 28	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	371,630	102,508	-	-	-
State sources	46,091	77,400	-	-	443,717	-	61,945	-	467,296	47,217
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	46,091	77,400	-	-	443,717	371,630	164,453	-	467,296	47,217
Disbursements:										
Instruction	48,351	30,161	-	138,467	129,983	-	11,399	-	-	-
Support services	-	30,900	-	88,297	77,717	-	-	28	467,296	47,217
Noninstructional services	-	-	-	6,175	1,106	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	155,028	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	48,351	61,061	-	232,939	208,806	155,028	11,399	28	467,296	47,217
Excess (deficiency) of receipts over disbursements	(2,260)	16,339	-	(232,939)	234,911	216,602	153,054	(28)	-	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,260)	16,339	-	(232,939)	234,911	216,602	153,054	(28)	-	-
Cash and investments - ending	\$ 190,875	\$ -	\$ -	\$ -	\$ 234,911	\$ 864,012	\$ 153,054	\$ -	\$ -	\$ -

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, 2017

	Indiana School Academic Improvement Program (ISAIP)	2016-17 State Development Network	2013 Construction Fund	2015 LED Construction Fund	2016 Construction	BD Youth Sports Park	Miscellaneous Programs	Warehouse Supply	Scholar Success	PBIS Grant
Cash and investments - beginning	\$ (10,662)	\$ -	\$ (423,664)	\$ (180,410)	\$ 5,880,000	\$ -	\$ 2,448,540	\$ 28,633	\$ -	\$ 183,283
Receipts:										
Local sources	-	-	-	5,000	-	-	-	-	-	-
State sources	140,000	-	-	-	-	-	335,024	-	-	208,956
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	140,000	-	-	5,000	-	-	335,024	-	-	208,956
Disbursements:										
Instruction	-	-	-	-	-	-	1,240	-	6,969	175,343
Support services	129,338	40,000	-	-	-	1,626	766,180	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	3,392,374	360,442	4,619,865	77,718	1,736	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	129,338	40,000	3,392,374	360,442	4,619,865	79,344	769,156	-	6,969	175,343
Excess (deficiency) of receipts over disbursements	10,662	(40,000)	(3,392,374)	(355,442)	(4,619,865)	(79,344)	(434,132)	-	(6,969)	33,613
Other financing sources (uses):										
Sale of capital assets	-	-	3,023,573	535,852	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	3,023,573	535,852	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,662	(40,000)	(368,801)	180,410	(4,619,865)	(79,344)	(434,132)	-	(6,969)	33,613
Cash and investments - ending	\$ -	\$ (40,000)	\$ (792,465)	\$ -	\$ 1,260,135	\$ (79,344)	\$ 2,014,408	\$ 28,633	\$ (6,969)	\$ 216,896

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, 2017

	Wellness Program 06-08	Mega - Gas Service Contr	ESEC	Title I 2014-15	Title I Academic Achieve Award	IN Literacy Early Intervention	Title I 2015-16	2015-16 Title I School Improvement	Title I 2016-17	IDEA FY15
Cash and investments - beginning	\$ 26,288	\$ (47,222)	\$ 22,983	\$ -	\$ -	\$ -	\$ (368,981)	\$ (6,180)	\$ -	\$ -
Receipts:										
Local sources	-	53,968	134,117	-	-	-	-	-	12,201	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	845,188	38,817	3,221,488	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	53,968	134,117	-	-	-	845,188	38,817	3,233,689	-
Disbursements:										
Instruction	-	-	-	-	-	-	349,982	4,804	2,516,916	-
Support services	-	47,222	130,946	-	-	-	47,133	25,183	595,552	-
Noninstructional services	-	-	-	-	-	-	59,142	2,650	547,948	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	19,950	-	-	-
Total disbursements	-	47,222	130,946	-	-	-	476,207	32,637	3,660,416	-
Excess (deficiency) of receipts over disbursements	-	6,746	3,171	-	-	-	368,981	6,180	(426,727)	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,746	3,171	-	-	-	368,981	6,180	(426,727)	-
Cash and investments - ending	\$ 26,288	\$ (40,476)	\$ 26,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (426,727)	\$ -

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, 2017

	IDEA FY16	IDEA FY17	IDEA Grant Wayne 2013-14	Preschool Handicap	IDEA FY16 Preschool	Federal Adult Ed 2015-16	Federal Adult Ed 2016-17	Adult Education	FY 15 Federal CTE (Vocational)	FY16 Federal CTE
Cash and investments - beginning	\$ (259,981)	\$ -	\$ -	\$ -	\$ (6,348)	\$ (178,826)	\$ -	\$ -	\$ -	\$ (44,237)
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	893,684	2,619,451	-	-	42,489	359,735	60,245	-	-	99,157
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	893,684	2,619,451	-	-	42,489	359,735	60,245	-	-	99,157
Disbursements:										
Instruction	639,314	2,896,730	-	-	429	180,909	460,339	-	-	54,920
Support services	-	-	-	-	42,595	-	4,535	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	639,314	2,896,730	-	-	43,024	180,909	464,874	-	-	54,920
Excess (deficiency) of receipts over disbursements	254,370	(277,279)	-	-	(535)	178,826	(404,629)	-	-	44,237
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	254,370	(277,279)	-	-	(535)	178,826	(404,629)	-	-	44,237
Cash and investments - ending	\$ (5,611)	\$ (277,279)	\$ -	\$ -	\$ (6,883)	\$ -	\$ (404,629)	\$ -	\$ -	\$ -

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, 2017

	FY17 Federal CTE	High CTE Percentage	FY 13 CTE Technology Grant	Impact Youth Program	Medicaid Reimbursement - Federal	Title II Part A	Title II 14-16	Title II 15-17	Title II FY16	E-Learning Grant
Cash and investments - beginning	\$ -	\$ -	\$ (8,534)	\$ 2,271	\$ 44,511	\$ -	\$ (9,909)	\$ (32,621)	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	25,954	-	-	-	-	-	-	-
Federal sources	516,961	87,128	-	-	91,906	-	29,987	375,114	11,754	5,000
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	516,961	87,128	25,954	-	91,906	-	29,987	375,114	11,754	5,000
Disbursements:										
Instruction	567,603	129,653	-	-	-	-	-	-	-	-
Support services	-	-	17,420	-	70,522	-	11,848	343,592	48,787	5,000
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	8,230	-	-	-
Total disbursements	567,603	129,653	17,420	-	70,522	-	20,078	343,592	48,787	5,000
Excess (deficiency) of receipts over disbursements	(50,642)	(42,525)	8,534	-	21,384	-	9,909	31,522	(37,033)	-
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(50,642)	(42,525)	8,534	-	21,384	-	9,909	31,522	(37,033)	-
Cash and investments - ending	\$ (50,642)	\$ (42,525)	\$ -	\$ 2,271	\$ 65,895	\$ -	\$ -	\$ (1,099)	\$ (37,033)	\$ -

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, 2017

	Title III 15-17 Immigrant Influx	Title III 2013-14 LEP	Title III 2014-16 LEP	Title III 15-17	Title III 16-18	Title X Part C - McKinney Vento 2014-15 and 2015-16	2016-17 McKinney Vento	Prepaid School Meal Accounts	Clearing Funds	Totals
Cash and investments - beginning	\$ (8,841)	\$ -	\$ -	\$ (31,612)	\$ -	\$ -	\$ -	\$ -	\$ 726,546	\$ 48,278,805
Receipts:										
Local sources	-	-	-	-	-	-	-	-	-	66,446,797
State sources	-	-	-	-	-	-	-	-	-	123,756,583
Federal sources	31,173	-	-	116,258	223,233	-	-	-	-	21,706,790
Other receipts	-	-	-	-	-	-	-	330,681	21,951,758	29,894,627
Total receipts	31,173	-	-	116,258	223,233	-	-	330,681	21,951,758	241,804,797
Disbursements:										
Instruction	-	-	-	43,062	214,718	-	-	-	-	104,445,037
Support services	16,629	-	-	53,977	31,271	-	45,000	-	-	52,450,085
Noninstructional services	6,000	-	-	-	-	-	-	-	-	14,111,523
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	11,781,255
Debt service	-	-	-	-	-	-	-	-	-	27,941,723
Nonprogrammed charges	-	-	-	-	-	-	-	284,814	21,874,312	37,394,324
Total disbursements	22,629	-	-	97,039	245,989	-	45,000	284,814	21,874,312	248,123,947
Excess (deficiency) of receipts over disbursements	8,544	-	-	19,219	(22,756)	-	(45,000)	45,867	77,446	(6,319,150)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	3,559,425
Transfers in	-	-	-	-	-	-	-	-	-	8,783
Transfers out	-	-	-	-	-	-	-	-	-	(8,784)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	3,559,424
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,544	-	-	19,219	(22,756)	-	(45,000)	45,867	77,446	(2,759,726)
Cash and investments - ending	\$ (297)	\$ -	\$ -	\$ (12,393)	\$ (22,756)	\$ -	\$ (45,000)	\$ 45,867	\$ 803,992	\$ 45,519,079

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,324,158</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF LEASES AND DEBT  
June 30, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Indy Parks City of Indianapolis	Community Parks - Christina Oaks Park/Robey Park	\$ 1	1/1/2012	12/31/2022
Wayne Township Marion County School Building Corporation	Series 2004 for four elementary renovations	5,546,825	1/1/2005	1/10/2022
Wayne Township Marion County School Building Corporation	Series 2006 for two elementary schools/one junior high	6,887,000	12/21/2005	12/31/2029
Wayne Township Marion County School Building Corporation	Series 2013 for capital projects - preventative maintenance	272,000	1/15/2014	1/15/2033
Wayne Township Marion County School Building Corporation	Series 2014 refunding Series 2005 for High School construction/renovation and preventative maintenance projects	7,140,500	7/15/2014	1/15/2034
Wayne Township Marion County School Building Corporation	Series 2015 refunding Series 2007 for Ben Davis University renovation	1,572,500	7/15/2015	1/15/2031
Wayne Township Marion County School Building Corporation	Series 2016 to acquire sites suitable for buildings and improvements to Chapel Glen and Chapelwood ES	254,000	6/21/2016	12/31/2035
Santander Bank	Lease to purchase ten school buses	174,710	9/4/2014	9/4/2018
BMO Harris Equipment Finance Company	LED lighting equipment lease for seventeen corporation facilities	733,413	6/8/2015	6/8/2020
BMO Harris Equipment Finance Company	Lease to purchase twenty liquid propane buses	401,326	4/8/2016	10/8/2020
BMO Harris Equipment Finance Company	Lease to purchase nine liquid propane buses	186,572	5/12/2017	11/12/2021
First Internet Public Finance Corporation	Lease to purchase equipment for energy savings improvements	<u>550,758</u>	6/22/2017	1/15/2029
Total of annual lease payments		<u>\$ 23,719,605</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Pension Liability	\$ 11,870,000	\$ 1,753,652
Notes and Loans Payable	Common School Loan A0586	228,000	234,840
Notes and Loans Payable	Common School Loan A0604	231,583	162,108
Notes and Loans Payable	Common School Loan A1622	428,737	289,398
Notes and Loans Payable	Common School Loan A1693	515,999	262,514
Notes and Loans Payable	Common School Loan A0608	564,199	245,991
Notes and Loans Payable	Common School Loan A1747	699,300	286,014
Notes and Loans Payable	Common School Loan A2733	<u>1,244,848</u>	<u>509,143</u>
Totals		<u>\$ 15,782,666</u>	<u>\$ 3,743,660</u>

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METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2017

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 6,245,677
Infrastructure	13,513,591
Buildings	489,285,858
Improvements other than buildings	11,956,937
Machinery, equipment, and vehicles	<u>11,899,326</u>
Total capital assets	<u><u>\$ 532,901,389</u></u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

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

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

We have audited the Metropolitan School District of Wayne Township's (School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the period of July 1, 2015 to June 30, 2017. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

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

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the period of July 1, 2015 to June 30, 2017.

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

***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-002 and 2017-003. 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 the Uniform Guidance, 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 and significant deficiencies.


A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001, 2017-002, and 2017-003 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2017-004, to be a significant deficiency.

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.

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

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

  
Paul D. Joyce, CPA  
State Examiner

December 4, 2018

#### 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, 2016 and 2017

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	Passed Through to Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16	Passed Through to Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
<u>Department of Agriculture</u>							
Child Nutrition Cluster							
School Breakfast Program	Indiana Department of Education	10.553					
			FY2016	\$ -	\$ 3,559,197	\$ -	\$ -
			FY2017	-	-	-	3,513,488
Total - School Breakfast Program				-	3,559,197	-	3,513,488
National School Lunch Program	Indiana Department of Education	10.555					
			FY2016	-	6,292,986	-	-
			FY2017	-	-	-	6,585,623
National School Lunch Program - Commodities			FY2016	-	603,575	-	-
			FY2017	-	-	-	720,195
Total - National School Lunch Program				-	6,896,561	-	7,305,818
Summer Food Service Program for Children	Indiana Department of Education	10.559					
			FY2016	-	180,806	-	-
			FY2017	-	-	-	219,198
Total - Summer Food Service Program for Children				-	180,806	-	219,198
Total - Child Nutrition Cluster				-	10,636,564	-	11,038,504
Child and Adult Care Food Program	Indiana Department of Education	10.558					
			FY2016	-	258,542	-	-
			FY2017	-	-	-	277,802
Total - Child and Adult Care Food Program				-	258,542	-	277,802
Fresh Fruit and Vegetable Program	Indiana Department of Education	10.582					
			FY2016	-	179,372	-	-
			FY2017	-	-	-	208,748
Total - Fresh Fruit and Vegetable Program				-	179,372	-	208,748
Total - Department of Agriculture				-	11,074,478	-	11,525,054
<u>Department of Energy</u>							
State Energy Program	Indiana Office of Energy Development	81.041					
			266-SEP-ADM-15X	-	-	-	45,350
			266-SEP-ADM-16X	-	-	-	27,788
Total - State Energy Program				-	-	-	73,138
Total - Department of Energy				-	-	-	73,138

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Years Ended June 30, 2016 and 2017

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	Passed Through to Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16	Passed Through to Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
<u>Department of Education</u>							
Adult Education - Basic Grants to States	Indiana Department of Workforce Development	84.002					
			5104180P14ABEGR	-	111,556	-	-
			5104170P14ABEGR	-	640	-	-
			5104180P15ABEGR	-	2,665	-	351,622
			5104180P16ABEGR	-	-	-	20,365
	Central Nine Career Center		5104190P15ABEGR	-	-	-	8,113
			5104190P16ABEGR	-	-	-	39,880
Total - Adult Education - Basic Grants to States				-	114,861	-	419,980
Title I Grants to Local Educational Agencies	Indiana Department of Education	84.010					
Title I Grants - Basic Grant			15-5375	-	1,610,255	-	-
			16-5375	-	3,518,992	-	845,188
			17-5375	-	-	-	3,221,488
Title I Grants - School Improvement			S010A150014	-	6,183	-	38,817
Title I Grants - Basic Distinguished Schools Grant			IDOE	-	7,248	-	-
Total - Title I Grants to Local Educational Agencies				-	5,142,678	-	4,105,493
Special Education Cluster (IDEA)							
Special Education Grants to States	Indiana Department of Education	84.027					
Special Education Grant - MSD Wayne Township			14214-063-PN01	-	53,221	-	-
			14215-063-PN01	-	791,874	-	-
			14216-061-PN01	-	2,534,968	-	893,684
			14217-061-PN01	-	-	-	2,619,451
Total - Special Education Grants to States				-	3,380,063	-	3,513,135
Special Education Preschool Grants	Indiana Department of Education	84.173					
			45715-063-PN01	-	44,290	-	-
			45716-061-PN01	-	23,602	-	42,489
Total - Special Education Preschool Grants				-	67,892	-	42,489
Total - Special Education Cluster (IDEA)				-	3,447,955	-	3,555,624
Career and Technical Education -- Basic Grants to States	Indiana Department of Education	84.048					
Federal Voc Education			14-4700-5375	-	70,687	-	-
			16-4700-5375	-	483,343	-	99,157
			17-4700-5375	-	-	-	516,961
			A58-7-17CI-4354	-	-	-	87,128
Total - Career and Technical Education -- Basic Grants to States				-	554,030	-	703,246
Rehabilitation Services Vocational Rehabilitation Grants to States	Indiana Family and Social Services Administration	84.126					
			FY2016	-	124	-	-

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Years Ended June 30, 2016 and 2017

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	Passed Through to Subrecipient 06-30-16	Total Federal Awards Expended 06-30-16	Passed Through to Subrecipient 06-30-17	Total Federal Awards Expended 06-30-17
Education for Homeless Children and Youth	Indiana Department of Education	84.196	7000SS196A140015	-	43,500	-	-
			7000S196A150015	-	40,000	-	-
Total - Education for Homeless Children and Youth				-	83,500	-	-
English Language Acquisition State Grants English Language Acquisition	Indiana Department of Education	84.365	01114-051-PN01	-	39,024	-	-
			01115-070-PN01	-	122,669	-	-
			01116-071-PN01	-	246,755	-	116,258
			01117-068-PN01	-	-	-	223,233
Immigrant Influx Grant			01116-004-FLUX	-	2,949	-	31,173
Total - English Language Acquisition State Grants				-	411,397	-	370,664
Supporting Effective Instruction State Grants	Indiana Department of Education	84.367	13-5375	-	12,911	-	-
			14-5375	-	374,300	-	29,987
			S367A150015	-	11,834	-	375,114
			S367A160013	-	-	-	11,754
eLearning Grant			A58-5-15CI-2480	-	2,500	-	-
			A58-6-16CI-3420	-	-	-	5,000
Total - Supporting Effective Instruction State Grants				-	401,545	-	421,855
Total - Department of Education				-	10,156,090	-	9,576,862
<u>Social Security Administration</u>							
Social Security Disability Insurance	Indiana Family and Social Services Administration	96.001	FY2016	-	152	-	-
Total - Social Security Administration				-	152	-	-
<u>Library of Congress</u>							
Teaching with Primary Sources (TPS) Regional Center Pilot	Illinois State University	NONE	A08-0002-S016	-	-	-	9,602
Total - Library of Congress				-	-	-	9,602
Total federal awards expended				\$ -	\$ 21,230,720	\$ -	\$ 21,184,656

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, 2016 and 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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

**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, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, 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. The School Corporation has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

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

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weakness identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiency identified?	yes
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
84.010	Child Nutrition Cluster	Unmodified
	Title I Grants to Local Educational Agencies	Unmodified
	Special Education Cluster (IDEA)	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$1,272,461

Auditee qualified as low-risk auditee?	no
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**Section II - Financial Statement Findings**

No matters are reportable.

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

**FINDING 2017-001**

Subject: Child Nutrition Cluster - Cash Management, Program Income, 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): FY2016, FY2017

Pass-Through Entity: Indiana Department of Agriculture

Compliance Requirements: Cash Management, Program Income, Reporting

Audit Finding: Material Weakness

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

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding numbers were 2015-003 related to Program Income and 2015-004 related to Reporting.

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Cash Management, Program Income, and Reporting compliance requirements.

*Cash Management*

The School Corporation had not designed or implemented adequate policies and procedures whereby the net cash resources in the School Lunch fund were monitored to ensure that the net cash resources in the fund did not exceed the three months average expenditures.

*Program Income*

Internal controls over the proper assessment of program income was not documented during the audit period. It was stated that managers review the monthly meal counts and Point of Sale system; however, no documentation to support the control was provided for audit. Reconcilements were performed monthly between the bank statement and bank deposit reports from the software system; however, the reports gave no information on the number of meals served or the rates charged.

*Reporting*

The School Corporation had not designed or implemented adequate policies and procedures to ensure segregation of duties over the preparation and submission of the required program reports. The Child Nutrition Director was the sole preparer and submitter of all reports during the audit period.

*Context*

The lack of internal controls was a systemic issue, which occurred 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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

Management had not developed a system of internal controls to ensure compliance with the Cash Management, Program Income, and Reporting compliance requirements.

*Effect*

The failure to establish an effective internal control system placed the School Corporation at risk of noncompliance with the grant agreement and the Cash Management, Program Income, and Reporting compliance requirements.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Cash Management, Program Income, and Reporting compliance requirements.

*Views of Responsible Officials*

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

*Auditor's Response*

The criteria listed above, OMB Circular A-133, Subpart C, section .300, was in effect during the prior audit period as well as the current audit period. During the current audit period, that criteria was replaced with 2 CFR 200.303 and that is what is in effect moving forward. Those criteria are substantially the same.

It was and is the School Corporation's responsibility to be in compliance with all applicable federal regulations and guidelines when accepting a federal grant. That includes having internal controls over all applicable compliance requirements of the Child Nutrition Cluster. It is our responsibility to express an opinion on the School Corporation's compliance with each major federal program as well as to consider the School Corporation's internal controls over compliance with those types of requirements that could have a direct and material effect on each major federal program.

We acknowledge that, due to the timing of the prior audit, the School Corporation did not have time to correct the identified issues before the beginning of the current audit period; however, we are required to report the control deficiencies, which were present in the current audit period. The responsibility for compliance with all applicable regulations and guidelines was assumed by the School Corporation when it accepted the federal grant. The timing of our audit does not release the School Corporation of that responsibility.

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

***FINDING 2017-002***

Subject: Child Nutrition Cluster - Special Tests and Provisions - Paid Lunch Equity  
Federal Agency: Department of Agriculture  
Federal Program: National School Lunch Program  
CFDA Number: 10.555  
Federal Award Number and Year (or Other Identifying Number): FY2016, FY2017  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Special Tests and Provisions - Paid Lunch Equity  
Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-005.

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and Special Tests and Provisions - Paid Lunch Equity compliance requirement.

The Child Nutrition Director was the sole preparer and submitter of the Paid Lunch Equity calculations during the audit period. In the Paid Lunch Equity calculations provided for the 2015-2016 school year, the number of reported paid lunches at the elementary level was overstated by 2,303 meals, which resulted in an understatement of the calculated Weighted Average Price. Also, in response to the results of the calculations for the 2015-2016 school year, the School Corporation requested a waiver from the Indiana Department of Education not to increase paid lunch equity. It was stated that the Indiana Department of Education approved the waiver; however, no evidence of the approval was presented for audit.

*Context*

The lack of internal controls was a systemic issue, which occurred throughout the audit period. The noncompliance was isolated to the 2015-2016 school year.

*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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

7 CFR 210.15(b) states in part:

*"Recordkeeping summary.* In order to participate in the Program, a school food authority or a school, as applicable, must maintain records to demonstrate compliance with Program requirements. These records include but are not limited to: . . .

(6) Records to document compliance with the requirements in § 210.14(e); . . ."

7 CFR 210.14(e) states in part:

*"Pricing paid lunches.* For each school year beginning July 1, 2011, school food authorities shall establish prices for paid lunches in accordance with this paragraph.

(1) *Calculation procedures.* Each school food authority shall:

- (i) Determine the average price of paid lunches. The average shall be determined based on the total number of paid lunches claimed for the month of October in the previous school year, at each different price charged by the school food authority.
- (ii) Calculate the difference between the per meal Federal reimbursement for paid and free lunches received by the school food authority in the previous school year (*i.e.*, the reimbursement difference);
- (iii) Compare the average price of a paid lunch under paragraph (e)(1)(i) of this section to the difference between reimbursement rates under paragraph (e)(1)(ii) of this section. . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

*Effect*

The failure to establish an effective internal control system placed the School Corporation in noncompliance with the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

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

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Special Tests and Provisions - Paid Lunch Equity compliance requirement.

*Views of Responsible Officials*

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

*Auditor's Response*

The criteria listed above, OMB Circular A-133, Subpart C, section .300, was in effect during the prior audit period as well as the current audit period. During the current audit period, that criteria was replaced with 2 CFR 200.303 and that is what is in effect moving forward. Those criteria are substantially the same.

It was and is the School Corporation's responsibility to be in compliance with all applicable federal regulations and guidelines when accepting a federal grant. That includes having internal controls over all applicable compliance requirements of the Child Nutrition Cluster. It is our responsibility to express an opinion on the School Corporation's compliance with each major federal program as well as to consider the School Corporation's internal controls over compliance with those types of requirements that could have a direct and material effect on each major federal program.

We acknowledge that, due to the timing of the prior audit, the School Corporation did not have time to correct the identified issues before the beginning of the current audit period; however, we are required to report the control deficiencies and instances of noncompliance, which were present in the current audit period. The responsibility for compliance with all applicable regulations and guidelines was assumed by the School Corporation when it accepted the federal grant. The timing of our audit does not release the School Corporation of that responsibility.

***FINDING 2017-003***

Subject: Special Education Cluster (IDEA) - 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): 14214-063-PN01, 14215-063-PN01,  
14216-061-PN01, 14217-061-PN01,  
45715-063-PN01, 45716-061-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Allowable Costs/Cost Principles

Audit Findings: Material Weakness, Other Matters

*Repeat Finding*

This is a repeat finding from the immediately prior audit. The prior audit finding number was 2015-007.

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

*Condition*

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

The School Corporation did not maintain proper time and effort documentation for all employees paid from the Special Education Cluster (IDEA). Semi-Annual Certifications, Personnel Activity Reports, or other documentation supporting personnel expenditures were not completed during the audit period.

*Context*

The lack of controls and noncompliance were systemic issues, which occurred 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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.430(i) states in part:

"Standards for Documentation of Personnel Expenses (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- (i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (ii) Be incorporated into the official records of the non-Federal entity;
- (iii) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities (for IHE, this per the IHE's definition of IBS);
- (iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;

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

- (v) Comply with the established accounting policies and practices of the non-Federal entity (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.); and . . .
- (vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity. . . ."

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

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

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

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement.

*Effect*

The failure to establish an internal control system placed the School Corporation in noncompliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

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

*Views of Responsible Officials*

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

*Auditor's Response*

The criteria listed above, OMB Circular A-133, Subpart C, section .300, was in effect during the prior audit period as well as the current audit period. During the current audit period, that criteria was replaced with 2 CFR 200.303 and that is what is in effect moving forward. Those criteria are substantially the same.

It was and is the School Corporation's responsibility to be in compliance with all applicable federal regulations and guidelines when accepting a federal grant. That includes having internal controls over all applicable compliance requirements of the Child Nutrition Cluster. It is our responsibility to express an opinion on the School Corporation's compliance with each major federal program as well as to consider the School Corporation's internal controls over compliance with those types of requirements that could have a direct and material effect on each major federal program.

We acknowledge that, due to the timing of the prior audit, the School Corporation did not have time to correct the identified issues before the beginning of the current audit period; however, we are required to report the control deficiencies and instances of noncompliance, which were present in the current audit period. The responsibility for compliance with all applicable regulations and guidelines was assumed by the School Corporation when it accepted the federal grant. The timing of our audit does not release the School Corporation of that responsibility.

***FINDING 2017-004***

Subject: Title I Grants to Local Educational Agencies - Reporting  
Federal Agency: Department of Education  
Federal Program: Title I Grants to Local Educational Agencies  
CFDA Number: 84.010  
Federal Award Numbers and Years (or Other Identifying Numbers): 15-5375, 16-5375, 17-5375  
Pass-Through Entity: Indiana Department of Education  
Compliance Requirement: Reporting  
Audit Finding: Significant Deficiency

*Condition*

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

Final Expenditure Reports for the Title I grants were prepared and submitted without any documented oversight, review, or approval.

*Context*

The lack of controls was a systemic issue, which occurred throughout the audit period.

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

Management had not developed a system of internal controls to ensure compliance with 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.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

We recommended that the School Corporation's management establish controls to ensure compliance with the grant agreement and the compliance requirement listed above.

*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

Child Nutrition Office

Phone: 317-988-7950

Fax: 317-988-7990

1155 S. High School Road

Indianapolis, IN 46241

sara.gasiorowski@wayne.k12.in.us



## **FINDING 2015-001 – Allowable Costs/Cost Principles**

Fiscal year in which the finding initially occurred: FY 2014, FY 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dept. of Education

Contact Person Responsible for Corrective Action: Sara Gasiorowski

Contact Phone Number: 317-988-7960

Status of Audit Finding:

**Time Sheets:** The district has converted to a new time clock system effective July 1, 2018. Each employee must review their time entries and “checkmark” their approval. The child nutrition manager then reviews and “checkmarks” approval. The Child Nutrition Director reviews and approves all central office time entries and manager time entries. The time sheets are all submitted electronically to payroll.

### **Internal Controls for Vendor Payments:**

- Deliveries to kitchens:
  - Child Nutrition Managers review and sign invoices at the time of delivery
  - Invoices are submitted to the Child Nutrition Office weekly
  - Child Nutrition Secretary enters invoices for payment through FMS or pays by credit card
  - Child Nutrition Director signs APV (and Credit Card Usage Report, if paid by CC)
  - Child Nutrition Secretary enters check # and check payment date on APV
- All other invoices:
  - Child Nutrition Director reviews and initials all remaining invoices that are to be paid the Child Nutrition Department
  - Child Nutrition secretary enters invoices for payment through FMS or pays by Credit Card
  - Child Nutrition Director signs the APV (and Credit Card Usage Report, if paid by CC)
  - Child Nutrition Secretary enters check # and check payment date on AP

(Signature)

  
(Title)

10-29-18  
(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. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

# The Metropolitan School District of Wayne Township

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Fax: 317-988-7990

1155 S. High School Road  
Indianapolis, IN 46241  
sara.gasiorowski@wayne.k12.in.us



## ***FINDING 2015-002 Procurement & Suspension and Debarment***

Fiscal year in which the finding initially occurred: FY 2014, FY 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dept. of Education

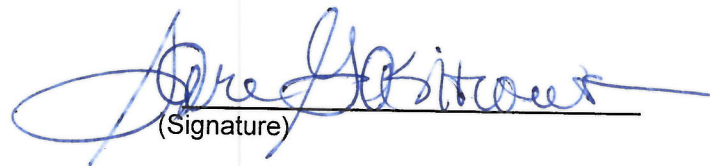
Contact Person Responsible for Corrective Action: Sara Gasiorowski

Contact Phone Number: 317-988-7960

Status of Audit Finding:

As of July 1, 2016: All procurement requiring the suspension and debarment forms are issued with the procurement request and filed with the procurement quotes.

Additionally, the West Indy Coop (WIC) maintains all coop procurement documents on its website.

  
(Signature)

CN Director  
(Title)

10-10-18  
(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. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

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Fax: 317-988-7990

1155 S. High School Road

Indianapolis, IN 46241

sara.gasiorowski@wayne.k12.in.us



## **FINDING 2015-003 Program Income**

Fiscal year in which the finding initially occurred: FY 2014, FY 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dept. of Education

Contact Person Responsible for Corrective Action: Sara Gasiorowski

Contact Phone Number: 317-988-7960

### Status of Audit Finding:

Deposits from Point of Sale and Online payment system are reconciled monthly with the bank statement. Any discrepancies are reviewed and corrected.

School managers deposit cash and Central Office staff complete the monthly reconciliation.

  
(Signature)

    CN Director      
(Title)

    10-10-18      
(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. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

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Fax: 317-988-7990

1155 S. High School Road

Indianapolis, IN 46241

sara.gasiorowski@wayne.k12.in.us



## ***FINDING 2015-004 Reporting***

Fiscal year in which the finding initially occurred: FY 2014, FY 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dept. of Education


Contact Person Responsible for Corrective Action: Sara Gasiorowski

Contact Phone Number: 317-988-7960

### Status of Audit Finding:

Child Nutrition managers are required to review the monthly Meal Count in the Point of Sale system to double check that all meals have been entered correctly.

Central Office staff does a final review of the meal counts (and initials) before the request for Reimbursement is submitted by the Child Nutrition Director.

  
(Signature)

CND Director  
(Title)

10-10-18  
(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. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

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Fax: 317-988-7990

1155 S. High School Road

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sara.gasiorowski@wayne.k12.in.us



## **FINDING 2015-005 Special Tests & Provisions**

Fiscal year in which the finding initially occurred: FY 2014, FY 2015

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dept. of Education

Contact Person Responsible for Corrective Action: Sara Gasiorowski

Contact Phone Number: 317-988-7960

Status of Audit Finding:

**Verification:** As of October 1, 2018: Applications are initially approved by the Administrative Assistant for Child Nutrition.

This person is not involved in any part of the verification of applications. Verification is completed in the proper steps as required by USDA and DOE. The applications are randomly selected by the Point of Sale system by the Child Nutrition Director or designee. A confirmation review of the selected applications is not required because applications are processed electronically through the Point of Sale system. The Child Nutrition Director completes the required Direct Verification and a letter is mailed to the household requesting verification information. As the information is received, the income information is re-entered into the POS system by the second CN secretary and the system calculates any changes in benefits and the household is notified.

**Paid Lunch Equity:** The Paid Lunch Equity (PLE) is completed annually as required by USDA and DOE. The Child Nutrition Director pulls the meal count information from the Point of Sale system and enters it into the Excel worksheet provided by DOE which automatically calculates the formula. Prior to sending in the form to DOE, the Assistant Child Nutrition Director reviews the information with the CN Director.

  
(Signature)

CN Director  
(Title)

10-10-18  
(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. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



# Metropolitan School District of Wayne Township Office of Special Services

1220 S. High School Road, Indianapolis, IN 46241

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

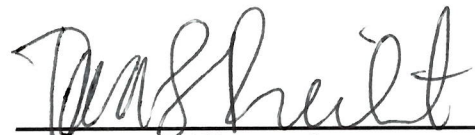
## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015-006**

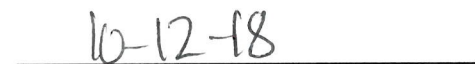
Fiscal year in which the finding initially occurred: FY2015  
Contact Person Responsible for Corrective Action: Dr. Tara Rinehart  
Contact Phone Number: 317-988-8605

#### Status of Audit Finding:

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 is procured by the IDOE when they award the grant as written. We reference the IDEA Allowable Costs Reference Sheet provided by IDOE training documents when we create the budget for the grant.

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(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. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



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# Metropolitan School District of Wayne Township Office of Special Services

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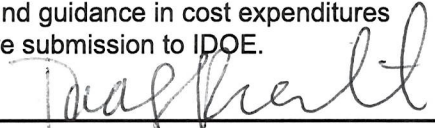
## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

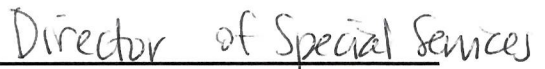
### **FINDING 2015-007**

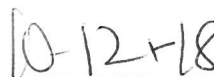
Fiscal year in which the finding initially occurred: FY2015  
Contact Person Responsible for Corrective Action: Dr. Tara Rinehart  
Contact Phone Number: 317-988-8605

#### Status of Audit Finding:

The use of semi-annual certifications have been put in place and 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 through the awarding of the grant. The corporation utilizes the Time and Effort Reporting Guidance provided by the IDOE in order to correctly use the semi-annual certifications which states that "a semi-annual certification is a sign-off twice a year (usually every six months) by the employee or a supervisor." The 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.

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Title)

  
\_\_\_\_\_  
(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. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



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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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015-008**

Fiscal year in which the finding initially occurred: FY2015  
Contact Person Responsible for Corrective Action: Dr. Tara Rinehart  
Contact Phone Number: 317-988-8605

Status of Audit Finding: 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.

  
\_\_\_\_\_  
(Signature)

Director of Special Services  
\_\_\_\_\_  
(Title)

10-12-18  
\_\_\_\_\_  
(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. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2015-009**

Fiscal year in which the finding initially occurred: FY2015  
Contact Person Responsible for Corrective Action: Dr. Tara Rinehart  
Contact Phone Number: 317-988-8605

Status of Audit Finding: The use of semi-annual certifications have been put in place and continue to be utilized. 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.

Tara Rinehart  
(Signature)

Director of Special Services  
(Title)

10-12-18  
(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. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



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# The Metropolitan School District of Wayne Township

Child Nutrition Office  
Phone: 317-988-7950  
Fax: 317-988-7990

1155 S. High School Road  
Indianapolis, IN 46241  
sara.gasiorowski@wayne.k12.in.us



## CORRECTIVE ACTION PLAN

### **FINDING 2017-001**

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

#### Views of Responsible Official:

We respectfully disagree with the fact that this is a repeat finding. We made the corrections immediately after the exit conference from the previous audit and in some cases, before the exit conference was even scheduled. However, since the State Board of Accounts is so far behind in their audit process, this audit time period had already expired before the exit conference of the previous audit was concluded.

This audit is public information and on your website. Your findings make it appear as though the MSD of Wayne Township did not comply with SBOA directives. Your incorrect information sends a negative image to everyone, including our taxpayers, parents and employees, as well as Standard and Poor's who determines our bond ratings. This should not be submitted as a repeat finding and we should not be required to submit documentation as such.

#### Description of Corrective Action Plan:

1. **Cash Management:** Cash balances are reviewed on a monthly basis, and checked in January and July against the Form 9 reports. The Child Nutrition Department has a positive balance in excess of the three month expenditures. The Child Nutrition Department submits a spend down plan each year to the School & Community Nutrition Department as a part of the Annual Financial Report. The approved spend down plan for SY 2015-16 was not available as it was no longer retrievable due to a change in staffing at DOE and a change in the district email system. The spend down plan for SY 2016-17 was provided during the audit.
2. **Program Income:** Monthly Activity Reports and Cash Collections Reports from the point of sale system are saved to a shared file in Google for the Business Office to review and compare to the Bank Reconciliation. This was effective with the 2017-18 school year.
3. **Reporting:** The Assistant Child Nutrition Director reviews the monthly meal counts and reimbursement submission before final submission is made. This process was implemented effective with the 2017-18 school year after the previous audit report was provided.

#### Anticipated Completion Date:

All actions have already been implemented because they were previously cited from the SY 13-14 and SY 14-15 audits.

  
(Signature)

Child Nutrition Dir.  
(Title)

# The Metropolitan School District of Wayne Township

Child Nutrition Office

Phone: 317-988-7950

Fax: 317-988-7990

1155 S. High School Road

Indianapolis, IN 46241

sara.gasiorowski@wayne.k12.in.us



## CORRECTIVE ACTION PLAN

### **FINDING 2017-002**

Contact Person Responsible for Corrective Action: Sara Gasiorowski

Contact Phone Number: 317-988-7960

### Views of Responsible Official:

We respectfully disagree with the fact that this is a repeat finding. We made the corrections immediately after the exit conference from the previous audit and in some cases, before the exit conference was even scheduled. However, since the State Board of Accounts is so far behind in their audit process, this audit time period had already expired before the exit conference of the previous audit was concluded.

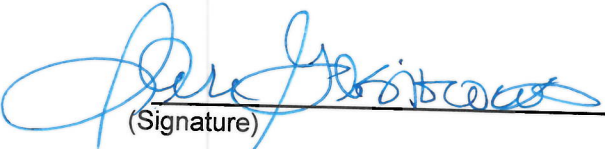
This audit is public information and on your website. Your findings make it look as though MSDWT did not comply with SBOA directives. Your incorrect information sends a negative image to everyone, including our taxpayers, parents and employees, as well as, Standard and Poor's who decides on our bond ratings. This should not be submitted as a repeat finding and we should not be required to submit documentation as such.

### Description of Corrective Action Plan:

PLE calculations will be reviewed by the Assistant Child Nutrition Director prior to submission to DOE each year. A copy of the PLE calculations and back up documents will be printed out and kept in the Child Nutrition Department State Information binder.

### Anticipated Completion Date:

Began effective 2017-18 school year.

  
(Signature)

Child Nutr. Director  
(Title)



# Metropolitan School District of Wayne Township Office of Special Services

1220 S. High School Road, Indianapolis, IN 46241

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

## CORRECTIVE ACTION PLAN

### **FINDING 2017-003** (Auditor Assigned Reference Number)

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

Views of Responsible Official: We respectfully disagree with the fact that this is a repeat finding. We made the corrections immediately after the exit conference from the previous audit and in some cases, before the exit conference was even scheduled. However, since the State Board of Accounts is so far behind in their audit process, this audit time period had already expired before the exit conference of the previous audit was concluded.

This audit is public information and on your website. Your findings make it look as though MSDWT did not comply with SBOA directives. Your incorrect information sends a negative image to everyone, including our taxpayers, parents and employees, as well as, Standard and Poor's who decides on our bond ratings. This should not be submitted as a repeat finding and we should not be required to submit documentation as such.

Description of Corrective Action Plan: On 8/2/17 per Audit Finding 2015-007, the use of semi-annual certifications had been put in place and 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. The 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: N/A

Tara Rinehart  
(Signature)

Director of Special Services  
(Title)

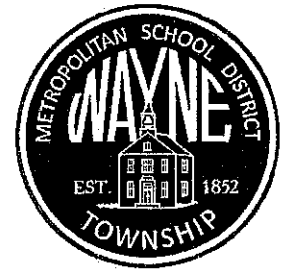
12/4/18  
(Date)

# Metropolitan School District of Wayne Township

1220 South High School Road Indianapolis, Indiana 46241

Phone : (317) 988-8648 Fax:(317) 988-8677

Email: [anne.olson@wayne.k12.in.us](mailto:anne.olson@wayne.k12.in.us)



Anne Olson, Ph D.

Curriculum Coordinator

## CORRECTIVE ACTION PLAN

**FINDING 2017-004** (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Dr. Anne Olson

Contact Phone Number: 317-988-8648

### Views of Responsible Official:

We concur with the finding.

### Description of Corrective Action Plan:

The administrator of the Title I program works closely with the business office, particularly the grant accountant, to monitor expenditures and reporting requirements related to the grant. The Title I administrator and grant accountant meet annually to review the Final Expenditure Reports prior to submission. Because of the complexities of this review, it always happens in-person and with specific reference to financial records. There are multiple emails documenting this ongoing communication.

The district grant accountant has always sought the Title I administrator's approval of the Final Expenditure Reports prior to submission. The Title I administrator has not signed off on Final Expenditure Reports in the past because there has not been a place for a signature on the report, nor has a signature been requested or required.

At the end of each grant cycle, the Title I Administrator will sign and approve a printed copy of the Final Expenditure Report for district records prior to the submission of the report.

### Anticipated Completion Date:

Annually, upon submission of the Final Expenditure Report.

A handwritten signature in black ink, appearing to be "Anne Olson", written over a horizontal line.

(Signature)

Curriculum Coordinator / Title I Program Coordinator

(Title)

December 04, 2018

(Date)

#### 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/>.