

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF

METROPOLITAN SCHOOL DISTRICT  
OF WARREN TOWNSHIP  
MARION COUNTY, INDIANA

July 1, 2015 to June 30, 2017



**FILED**  
02/01/2019



## TABLE OF CONTENTS

| <u>Description</u>  | <u>Page</u> |
|---|-------------|
| Schedule of Officials .....   | 2           |
| Transmittal Letter .....  | 3           |
| Federal Findings:   |             |
| Finding 2017-001  |             |
| Financial Transactions and Reporting .....  | 4-5         |
| Finding 2017-002  |             |
| Child Nutrition Cluster - Eligibility, Procurement, Reporting,<br>and Special Tests and Provisions - Verification of Free<br>and Reduced Price Applications (NSLP)..... | 5-7         |
| Finding 2017-003  |             |
| School Breakfast Program and National School Lunch<br>Program - Cash Management .....   | 7-8         |
| Finding 2017-004  |             |
| Child Nutrition Cluster - Program Income .....  | 8-11        |
| Finding 2017-005  |             |
| Title I Grants to Local Educational Agencies - Special Tests and<br>Provisions - Annual Report Card, High School Graduation Rate.....                                   | 11-12       |
| Corrective Action Plan.....   | 13-15       |
| Audit Result and Comment:   |             |
| Overdrawn Cash Balances.....  | 16          |
| Exit Conference.....  | 17          |

### SCHEDULE OF OFFICIALS

| <u>Office</u>                    | <u>Official</u>   | <u>Term</u>  |
|----------------------------------|---|--|
| Treasurer                        | David Holt  | 07-01-15 to 12-31-18   |
| Superintendent<br>of Schools     | Dr. Dena Cushenberry<br>Dr. Timothy Hanson                      | 07-01-15 to 06-30-18<br>07-01-18 to 12-31-18   |
| President of the<br>School Board | Susan Switzer<br>Julie French<br>Anthony Mendez<br>Julie French | 01-01-15 to 12-31-15<br>01-01-16 to 12-31-16<br>01-01-17 to 12-31-17<br>01-01-18 to 12-31-18 |



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

This report is supplemental to our audit report of the Metropolitan School District of Warren Township (School Corporation), for the period from July 1, 2015 to June 30, 2017. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the School Corporation. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the School Corporation, which provides our opinions on the School Corporation's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa](http://www.in.gov/sboa).

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Result and Comment as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Corrective Action Plan for the Federal Findings and Official Response to the Audit Result and Comment, incorporated within this report, were not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

December 5, 2018

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
FEDERAL FINDINGS

***FINDING 2017-001***

Subject: Financial Transactions and Reporting  
Audit Finding: Material Weakness

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2015-001.

*Condition*

An effective internal control system was not in place at the School Corporation over cash and investments. Controls were put in place over the reconciliations between bank balances and the School Corporation's records; however, the control was determined not to be effective due to unreconciled immaterial variances for all 24 months of the audit period.

*Context*

The control was ineffective for the entire audit period.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

*Cause*

Management of the School Corporation had not established an effective system of internal control over cash and investments.

*Effect*

The failure to establish controls could have enabled material misstatements or irregularities to remain undetected.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
FEDERAL FINDINGS  
(Continued)

*Recommendation*

We recommended that the School Corporation's management establish controls related to financial transactions and reporting to ensure that bank reconcilements are performed accurately.

*Views of Responsible Officials*

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

**FINDING 2017-002**

Subject: Child Nutrition Cluster - Eligibility, Procurement, Reporting,  
and Special Tests and Provisions - Verification of Free and  
Reduced Price Applications (NSLP)

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 Education

Compliance Requirements: Eligibility, Procurement and Suspension and Debarment, Reporting,  
Special Tests and Provisions - Verification of Free and  
Reduced Price Applications (NSLP)

Audit Finding: Weakness

*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 compliance requirements listed above.

*Eligibility (School Breakfast Program and National School Lunch Program)*

The School Corporation used a food service software, which automatically made the eligibility determinations dependent upon the information entered into the software by school personnel. One individual was responsible for entering the information into the system without a proper system of oversight or review.

*Procurement*

The School Corporation obtained quotes during the audit period. The Chief Financial Officer reviewed and recommended quotes for the Food Service Contract Manager. However, there were no controls in place to ensure that the School Corporation and School Board formally approved the quotes. An oversight, review, or approval process had not been established.

*Reporting*

The School Corporation had not designed or implemented adequate policies and procedures to ensure the accuracy of the Annual Financial Report and School Food Authority (SFA) Verification Collection Reports. The reports were completed by one individual without a proper system of oversight or review to ensure the accuracy of the reports before submission.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
FEDERAL FINDINGS  
(Continued)

*Special Tests and Provisions - Verification of Free and Reduced Price Applications  
(NSLP) (School Breakfast Program and National School Lunch Program)*

The School Corporation had not designed or implemented adequate policies and procedures to ensure the accuracy of the verifications of free and reduced price applications. School personnel performed the verifications and the determination of whether or not a change in eligibility was necessary without a proper system of oversight or review.

*Context*

The lack of 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:

(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 or implemented a system of internal controls to ensure compliance with the grant agreement and the compliance requirements listed above.

*Effect*

The failure to establish an effective internal control system, which would include segregation of duties, placed the School Corporation at risk of noncompliance with the grant agreement and the compliance requirements listed above.

*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 requirements listed above.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
FEDERAL FINDINGS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2017-003**

Subject: School Breakfast Program and National School Lunch Program - Cash Management

Federal Agency: Department of Agriculture

Federal Programs: School Breakfast Program, National School Lunch Program

CFDA Numbers: 10.553, 10.555

Federal Award Numbers and Years (or Other Identifying Numbers): FY2016, FY2017

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Cash Management

Audit Findings: Material Weakness, Other Matters

*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 compliance requirement.

The School Corporation had not designed or implemented adequate policies or procedures to ensure that the School Lunch fund cash balance (net cash resources) did not exceed three months average expenditures. The cash balances (net cash resources) in the School Lunch fund exceeded the three month average expenditures for all 24 months of 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 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). . . ."

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
FEDERAL FINDINGS  
(Continued)

7 CFR 210.14(b) states: "*Net cash resources*. The school food authority shall limit its net cash resources to an amount that does not exceed 3 months average expenditures for its nonprofit school food service or such other amount as may be approved by the State agency in accordance with § 210.19(a)."

7 CFR 220.7 (e) states in part:

". . . the School Food Authority shall, with respect to participating schools under its jurisdiction:  
. . .

(iv) Limit its net cash resources to an amount that does not exceed three months average expenditure for its nonprofit school food service or such other amount as may be approved by the State Agency; . . ."

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the Cash Management compliance requirement.

*Effect*

The failure to establish an effective internal control system placed the School Corporation in non-compliance with the grant agreement and the Cash Management 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 Cash Management compliance requirement.

*Views of Responsible Officials*

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

**FINDING 2017-004**

Subject: Child Nutrition Cluster - Program Income  
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 Education  
Compliance Requirement: Program Income  
Audit Findings: Material Weakness, Other Matters

*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 Program Income compliance requirement.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
FEDERAL FINDINGS  
(Continued)

The School Corporation established a single fund, the School Lunch fund, to record all activity of the food service programs. All receipts from sales, as well as prepayments, were recorded directly in the School Lunch fund. Prepayments were not recorded in a separate fund.

*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 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 210.14(c) states:

"*Financial assurances.* The school food authority shall meet the requirements of the State agency for compliance with § 210.19(a) including any separation of records of nonprofit school food service from records of any other food service which may be operated by the school food authority as provided in paragraph (a) of this section."

7 CFR 210.14(f)(3) states: "All revenue from the sale of nonprogram foods shall accrue to the nonprofit school food service account of a participating school food authority."

7 CFR 220.7(e) states in part:

"Each school food authority approved to participate in the program shall enter into a written agreement with the State agency or the Department through the FNSRO, as applicable, that may be amended as necessary. . . . Such agreements shall provide that the School Food Authority shall, with respect to participating schools under its jurisdiction: . . .

(12) Maintain a financial management system as prescribed by the State agency, or FNSRO where applicable; . . ."

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
FEDERAL FINDINGS  
(Continued)

7 CFR 225.6(e) states in part:

*"State-Sponsor Agreement.* A sponsor approved for participation in the Program must enter into a permanent written agreement with the State agency. All sponsors must agree in writing to: . . .

(12) Maintain a financial management system as prescribed by the State agency; . . ."

Clearing Account Number 8400 - Prepaid Food has been established to account for prepaid food. The collections are to be receipted to 8410 with 8420 representing the transfer out of the clearing account and recognition in the appropriate revenue classifications (1611 to 1614 series) in the School Lunch Fund. The transfer should be made periodically and at the end of each month to appropriately classify meals (breakfast, lunch, etc.) when known (charged by student). (The School Bulletin and Uniform Compliance Guidelines, September 2008)

2 CFR 200.302(a) states in part:

"Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. . . ."

2 CFR 200.302(b)(3) states:

"Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation."

*Cause*

Management had not developed a system of internal controls that would have ensured compliance with the Program Income compliance requirement.

*Effect*

The failure to establish an effective internal control system placed the School Corporation in non-compliance with the grant agreement and the Program Income 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 Program Income compliance requirement.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
FEDERAL FINDINGS  
(Continued)

*Views of Responsible Officials*

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

**FINDING 2017-005**

Subject: Title I Grants to Local Educational Agencies - Special Tests and Provisions - Annual Report Card, High School Graduation Rate

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): 15-5360, 16-5360, 17-5360,  
FY 16 SIG,  
Title I Distinguished School -

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Tests and Provisions - Annual Report Card, High School Graduation Rate

Audit Finding: Material Weakness

*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 Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

The School Corporation had not established an effective internal control system to ensure that the mobility information was accurate and reviewed prior to the students being removed.

*Context*

The lack of 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:

(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). . . ."

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
FEDERAL FINDINGS  
(Continued)

*Cause*

Management had not developed a system of internal controls to ensure compliance with the Special Tests and Provisions - Annual Report Card, High School Graduation Rate 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 Special Tests and Provisions - Annual Report Card, High School Graduation Rate 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 Special Tests and Provisions - Annual Report Card, High School Graduation Rate compliance requirement.

*Views of Responsible Officials*

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



The future begins here for life-long learning in our diverse community:  
integrity, achievement, success.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
**CORRECTIVE ACTION PLAN**

**FINDING 2017-001**

**Internal Controls over Financial Transactions**

Contact Person Responsible for Corrective Action: David Holt, CFO

Contact Phone Number: 317-869-4300

Views of Responsible Official:

The School District concurs with the finding of unreconciled bank statements during the audit period.

Description of Corrective Action Plan:

The School District continues to work with their financial software provider to determine the inconsistency of transactions posting correctly and the need to more effectively post payroll corrections that create timing variances in the monthly bank reconciliation.

**FINDING 2017-002**

**School Breakfast Program, National School Lunch Program and Summer School Food Service Program for Children - Eligibility, Procurement and Suspension and Debarment, Reporting, and Special Tests and Provisions-Verification of Free and Reduced Price Applications (NSLP)**

Contact Person Responsible for Corrective Action: David Holt, CFO

Contact Phone Number: 317-869-4300

Views of Responsible Official:

The School District concurs with the finding of an effective internal control system was not in place to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Free and Reduced Meal Application Eligibility, Procurement and Suspension Debarment, Annual Financial Report Reporting and Verification of Free and Reduced Price Applications.

Description of Corrective Action Plan:

The School District will create and implement an internal control system for the following: Multiple signatures on all Free and Reduced meal Applications ensuring correct assistance is given; Procurement and Suspension Debarment spreadsheet will be created and monitored prior to all purchases; the Chief Financial Officer will also sign off on the Annual Financial Report when complete; and multiple signatures will sign off on all Verification of Free and Reduced Price Applications ensuring correct assistance is given.

**EDUCATION & COMMUNITY CENTER**

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**FINDING 2007-003**

**School Breakfast Program, National School Lunch Program and Summer School Food Service Program for Children – Cash Management**

Contact Person Responsible for Corrective Action: David Holt, CFO  
Contact Phone Number: 317-869-4300

Views of Responsible Official:

The School District agrees that the School Lunch fund cash balance exceeded the three month average expenditures during the audit period.

Description of Corrective Action Plan:

The School District is preparing for a large district wide renovation project that would include changes to each cafeteria, serving line and kitchen. The construction phase will begin in early 2019 and continue through 2023. The School District will continue to monitor the School Lunch fund cash balance to ensure that it does not exceed the three month average expenditure beyond the expected construction improvements.

**FINDING 2017-004**

**School Breakfast Program, National School Lunch Program and Summer School Food Service Program for Children – Program Income**

Contact Person Responsible for Corrective Action: David Holt, CFO  
Contact Phone Number: 317-869-4300

Views of Responsible Official:

The School District concurs with the finding that the School Corporation established a single fund, the School Lunch fund, to record all activity of the food service programs. All receipts from sales, as well as prepayments, were recorded directly in the School Lunch Fund. Prepayments were not recorded in a separate fund.

Description of Corrective Action Plan:

The School District will create an 8400 fund to post all payments into prior to 0800.

**FINDING 2017-005**

**Title I Grants to Local Educational Agencies – Annual Report Card, High School Graduation Rate**

Contact Person Responsible for Corrective Action: David Holt, CFO

Contact Phone Number: 317-869-4300

**Views of Responsible Official:**

The School District concurs that not all student withdrawal/transfer forms were approved by the School Administrator.

**Description of Corrective Action Plan:**

The School District will ensure that all student withdrawal/transfer forms be signed by the appropriate School Administrator.

Anticipated Completion Date: December 15, 2018

David Holt  
(Signature)

CFO  
(Title)

11/29/18  
(Date)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
AUDIT RESULT AND COMMENT

**OVERDRAWN CASH BALANCES**

This is a repeat finding from the immediately prior Report B48842.

The financial statement included in the Financial Statement and Federal Single Audit Report of the School Corporation contained the following funds with overdrawn cash balances at June 30, 2016, and June 30, 2017:

| Fund                         | Amount Overdrawn |               |
|------------------------------|------------------|---------------|
|                              | June 30, 2016    | June 30, 2017 |
| Donations                    | \$ -             | \$ 7          |
| Warren Central High School   | 120,845          | 100,170       |
| WCC Mobile Media Production  | 13,563           | 10,877        |
| Technology Repair (District) | 39,568           | 36,886        |
| Warren Retirement Dinner     | 716              | -             |
| Warrior Pride Clean Up       | 6,414            | 6,414         |
| WCC - Building Trades        | 84,498           | 14,754        |
| Payroll Clearing             | 3,563,142        | 6,040,850     |

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public Schools Corporations, Chapter 1)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
EXIT CONFERENCE

The contents of this report were discussed on December 5, 2018, with David Holt, Treasurer; Dr. Timothy Hanson, Superintendent of Schools; Lisa Hedge, Accounting Manager; Julie French, President of the School Board; Mason Gallmeyer, Assistant Director of Business Operations and Contract Services.