

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

FINANCIAL STATEMENT AUDIT REPORT  
OF

METROPOLITAN SCHOOL DISTRICT  
OF WAYNE TOWNSHIP  
MARION COUNTY, INDIANA

July 1, 2017 to June 30, 2019



**FILED**  
01/03/2020



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	9-11
Notes to Financial Statement .....	12-17
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	20-51
Schedule of Payables and Receivables .....	53
Schedule of Leases and Debt .....	54
Schedule of Capital Assets.....	55
Other Reports.....	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dennis Tackitt (Vacant) Amy Eaton	07-01-17 to 08-11-17 08-12-17 to 12-31-17 01-01-18 to 06-30-20
Superintendent of Schools	Dr. Jeff Butts	07-01-17 to 06-30-20
President of the School Board	Michael Morrow Phyllis Lewis Brandon Bowman	01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19



## 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, 2017 to June 30, 2019, 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. 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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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.

***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, 2017 to June 30, 2019.

***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, 2017 to June 30, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***


*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 9, 2019, 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 9, 2019

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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, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
General	\$ 13,223,365	\$ 121,140,742	\$ 126,369,510	\$ -	\$ 7,994,597	\$ 61,155,747	\$ 64,726,486	\$ (4,423,858)	\$ -
Education	-	-	-	-	-	61,962,123	54,501,734	(5,061,342)	2,399,047
Operating Referendum Tax Levy	973,796	11,041,561	8,764,523	-	3,250,834	11,381,344	5,767,890	-	8,864,288
Debt Service	6,634,191	27,724,318	23,733,832	(295,506)	10,329,171	26,386,535	23,700,777	(3,639,289)	9,375,640
Retirement/Severance Bond Debt Service	701,167	1,462,830	1,610,312	-	553,685	-	551,800	-	1,885
Operations	-	-	-	-	-	5,873,983	16,631,599	16,307,214	5,549,598
Capital Projects	20,669	2,969,457	1,290,036	-	1,700,090	1,531,578	1,654,652	(1,577,016)	-
School Transportation	247,487	4,121,477	4,338,478	-	30,486	2,089,720	2,117,446	(2,760)	-
School Bus Replacement	321,692	657,384	762,608	-	216,468	299,056	468,659	(46,865)	-
School Lunch	5,836,960	11,830,809	11,294,550	-	6,373,219	12,006,728	11,536,611	-	6,843,336
Curricular Materials Rental	711,739	1,232,950	2,004,444	295,506	235,751	1,212,865	1,231,513	148,155	365,258
Self-Insurance	6,263,485	15,027,485	13,914,873	-	7,376,097	13,844,691	16,058,640	-	5,162,148
Levy Excess	36,120	-	-	-	36,120	-	-	-	36,120
Sanders 2016-17	(531,966)	877,535	345,569	-	-	-	-	-	-
Sanders 2017-18	(72,744)	2,534,421	3,112,145	-	(650,468)	1,043,227	392,759	-	-
Sanders 2018-19	-	-	75,436	-	(75,436)	2,645,330	2,900,206	-	(330,312)
MCE Hearing Impaired 2016-17	(44,340)	117,190	72,850	-	-	-	-	-	-
BPE Hearing Impaired	-	339,358	389,693	-	(50,335)	101,726	51,391	-	-
2018-19 BPE Hearing	-	-	-	-	-	352,372	430,001	-	(77,629)
Joint Operations - Area Vocational Education	33,190	67,546	71,814	-	28,922	68,747	63,405	-	34,264
Voc Ed Area 31	5,668,262	-	1,145,025	-	4,523,237	-	1,019,167	-	3,504,070
Voc Ed Area 31 2016	1,049,492	650,722	1,700,214	-	-	-	-	-	-
Voc Ed Area 31 2017	-	2,102,558	1,323,404	-	779,154	885,956	1,525,071	-	140,039
Voc Ed Area 31 2018	-	-	-	-	-	2,194,304	1,536,773	-	657,531
Voc Ed Programs	533	-	-	-	533	-	-	-	533
Area 31 Gene Haas Grant	10,000	-	-	-	10,000	-	10,000	-	-
Voc Ed Little Giant	32,038	191,483	169,817	-	53,704	214,383	194,538	-	73,549
Wayne Twp. - Childcare	(15,495)	510,426	353,716	-	141,215	(686)	-	(140,529)	-
2018-19 WTP Childcare	-	-	-	-	-	475,675	326,351	140,529	289,853
Community Preschool	69,603	402,663	294,002	-	178,264	(255)	-	(178,009)	-
2018-19 WTP Preschool	-	-	-	-	-	535,367	368,279	178,009	345,097
Joint Operations - Other	3,892	500	-	-	4,392	1,998	6,390	-	-
School Library Printed Material	36,099	64,345	100,444	-	-	64,720	64,720	-	-
Camp Counseling	18,242	-	18,242	-	-	-	-	-	-
Misc. Donations	23,295	-	3,272	-	20,023	5,900	4,887	-	21,036
Elem. Misc. Donation	8,629	12,923	10,362	-	11,190	15,769	10,532	-	16,427
Indiana To Work	1,449	1,000	610	-	1,839	-	297	-	1,542
Robotics	8	-	-	-	8	2,000	1,041	-	967
BDU Whole Kids Foundation	833	-	-	-	833	-	176	-	657
Johanna Robinson Fund	6,407	-	-	-	6,407	-	322	-	6,085
Stout Field Health	823	-	823	-	-	-	-	-	-
Instructional Support	8,863	-	1,700	-	7,163	-	1,225	-	5,938
GCE Donations	3,092	2,000	159	-	4,933	-	642	-	4,291
BDU Xmester	89,376	24,848	-	-	114,224	24,400	61,797	-	76,827
State Adult Ed 2016-17	(50,192)	50,192	-	-	-	-	-	-	-
State Adult Ed 2017-18	-	1,011,147	1,011,147	-	-	-	-	-	-
Adult Education 2018-19	-	-	-	-	-	925,705	994,916	-	(69,211)
ABE - Rolls Royce	23,573	7,141	20,595	-	10,119	13,291	19,209	-	4,201
Adult Education	-	-	-	-	-	330,578	123,082	-	207,496
2018 Work IN Adult	-	46,869	50,900	-	(4,031)	253,907	309,047	-	(59,171)

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, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
Extra-Curricular Activities	400	67,201	71,952	4,351	-	85,985	85,985	-	-
Printing Services	211,309	19,131	27,374	-	203,066	12,501	157,686	-	57,881
Facility Usage	10,235	43,900	54,480	381	36	73,464	72,795	-	705
ECA CC Charges	75,559	1,603,632	1,594,323	(12,461)	72,407	1,585,321	1,584,534	-	73,194
Fitness Center	40	871	8,641	7,730	-	598	598	-	-
WTEF 2016-17	10,482	-	10,482	-	-	-	-	-	-
WTEF 2017-18	-	50,071	33,694	-	16,377	-	16,377	-	-
WTEF 2018-19	-	-	-	-	-	34,876	15,303	-	19,573
Science Camp	26,999	22,135	22,890	-	26,244	11,830	16,427	-	21,647
Welfare Activities	4,150	4,000	3,944	-	4,206	-	2,560	-	1,646
Major Saver	2,760	1,343	679	-	3,424	-	529	-	2,895
ECA Transportation	13,917	58,400	29,383	-	42,934	59,250	49,869	-	52,315
Tech Refunding Grant	35,703	8,334	4,855	-	39,182	25,032	5,399	-	58,815
Library 2015-16 Fund	173	-	173	-	-	-	-	-	-
Library 2016-17 Fund	2,370	-	2,370	-	-	-	-	-	-
Library 2017-18 Fund	-	17,000	16,474	-	526	-	526	-	-
Library 2018-19 Fund	-	-	-	-	-	105,120	93,957	-	11,163
Office of Special Services	5,500	40,900	12,301	-	34,099	2,786	32,660	-	4,225
Fairbanks Foundation	-	-	-	-	-	581,639	390,288	-	191,351
DECA District 8	1,495	1,224	274	-	2,445	1,182	801	-	2,826
ISPSS / Naviance	33,438	28,285	36,192	-	25,531	49,671	65,435	-	9,767
Cell Tower Agreement	-	-	-	-	-	1,942	-	-	1,942
Formative Assessment	(6)	109,360	109,354	-	-	140,471	140,471	-	-
Special Education Excess Costs	-	-	-	-	-	73,502	42,692	-	30,810
High Ability 2016-2017	76,695	-	76,695	-	-	-	-	-	-
High Ability 2017-2018	-	93,878	31,801	-	62,077	-	62,077	-	-
2017 Common School	-	-	762,066	-	(762,066)	1,600,000	837,934	-	-
Adult and Continuing Education	14,777	27,348	32,373	-	9,752	27,512	29,933	-	7,331
2016-17 Early Intervention	8,187	-	8,187	-	-	-	-	-	-
2017-18 Early Intervention	-	78,722	57,308	-	21,414	-	21,414	-	-
2018-19 Early Intervention	-	-	-	-	-	64,902	64,902	-	-
Medicaid Reimbursement	190,875	70,687	42,911	-	218,651	87,162	46,805	-	259,008
Secured Schools Safety Grant	-	37,420	37,420	-	-	-	-	-	-
FY19 Secured Schools Safety Grant	-	-	-	-	-	-	50,000	-	(50,000)
NESP 2016-17	234,911	-	234,911	-	-	-	-	-	-
NESP 2017-18	-	688,998	379,318	-	309,680	-	309,680	-	-
NESP 2018-19	-	-	-	-	-	796,695	369,381	-	427,314
School Technology	864,012	116,562	(18,920)	-	999,494	834,460	129,715	(1,704,239)	-
CTE School Perform	-	170,185	24,803	-	145,382	5,007	146,297	-	4,092
CTE Incentive	-	-	-	-	-	173,180	85,525	-	87,655
Career and Technical Performance Grant	153,054	-	151,293	-	1,761	-	1,761	-	-
2016-17 Appreciation	-	486,340	486,340	-	-	-	-	-	-
2017-18 Appreciation	-	-	-	-	-	486,092	486,092	-	-
2016-17 State Development Network	(40,000)	40,000	-	-	-	-	-	-	-
High Ability Students	-	-	-	-	-	97,737	70,166	-	27,571
2013 Construction Fund	(792,465)	-	97	792,562	-	-	-	-	-
2015 LED Construction Fund	-	-	-	-	-	-	-	-	-
2016 Construction	1,260,135	-	6,406,265	4,201,831	(944,299)	-	5,202,356	6,119,712	(26,943)
Solar Farm Project	-	-	4,483,002	4,483,002	-	-	1,139,552	1,139,552	-
Go Bond - Projects	-	-	38,967	-	(38,967)	-	2,410,762	1,598,237	(851,492)

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, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
2019 Construction	-	-	-	-	-	-	876,548	4,416,000	3,539,452
BD Youth Sports Park	(79,344)	14,661	61,219	-	(125,902)	10,551	37,328	500,000	347,321
Miscellaneous Programs	2,014,408	52	737,222	-	1,277,238	-	578,621	-	698,617
Warehouse Supply	28,633	-	-	-	28,633	-	-	-	28,633
Scholar Success	(6,969)	6,969	-	-	-	-	-	-	-
PBIS Grant	216,896	-	102,724	-	114,172	-	72,420	-	41,752
Wellness Program	26,288	-	-	-	26,288	-	-	-	26,288
Mega-Gas Service	(40,476)	47,222	50,595	-	(43,849)	40,476	-	-	(3,373)
ESEC	26,154	127,950	109,986	-	44,118	123,224	116,373	-	50,969
Title I 2016-17	(426,727)	1,069,716	642,989	-	-	-	-	-	-
Title I 2017-2018	-	3,581,587	4,352,858	-	(771,271)	1,320,406	549,135	-	-
Title I 2018-2019	-	-	-	-	-	4,262,697	4,732,912	-	(470,215)
IDEA FY16	(5,611)	57,427	51,816	-	-	-	-	-	-
IDEA FY17	(277,279)	1,036,695	766,693	-	(7,277)	45,858	38,581	-	-
IDEA FY18 Part B	-	2,641,419	2,923,393	-	(281,974)	1,033,127	755,640	-	(4,487)
IDEA FY19 Part B	-	-	-	-	-	2,761,094	3,079,424	-	(318,330)
IDEA FY16 Preschool	(6,883)	8,575	1,692	-	-	-	-	-	-
IDEA FY17 Part B, Preschool	-	74,653	80,478	-	(5,825)	6,325	500	-	-
IDEA FY18 Part B, Preschool	-	45,859	50,188	-	(4,329)	33,314	28,985	-	-
IDEA FY19 Part B, Preschool	-	-	-	-	-	68,907	83,888	-	(14,981)
Federal Adult Ed 2016-17	(404,629)	497,867	93,238	-	-	-	-	-	-
2017-18 Adult Education	-	301,432	554,724	-	(253,292)	289,258	35,966	-	-
2018-19 Adult Education	-	-	-	-	-	425,946	602,932	-	(176,986)
2018-20 Title IV Grant	-	-	-	-	-	7,782	18,819	-	(11,037)
FY17 Federal CTE	(50,642)	129,117	78,475	-	-	-	-	-	-
High CTE Percentage	(42,525)	62,872	20,347	-	-	-	-	-	-
2017-18 High CTE	-	31,290	31,290	-	-	68,710	68,710	-	-
2018 CTE Summer	-	-	17,929	-	(17,929)	35,077	17,148	-	-
FY18 Federal CTE	-	500,288	557,634	-	(57,346)	142,250	84,904	-	-
2018-19 CTE Perkin	-	-	-	-	-	648,369	712,975	-	(64,606)
Federal Child Care and Development Programs	2,271	-	-	-	2,271	-	-	-	2,271
Medicaid Reimbursement - Federal	65,895	140,951	44,288	-	162,558	358,879	284,775	-	236,662
Title II 15-17, Part A 1	(1,099)	25,102	24,003	-	-	-	-	-	-
Title II FY16	(37,033)	367,003	338,892	-	(8,922)	29,367	20,445	-	-
Title II FY17	-	176,219	187,614	-	(11,395)	456,277	465,121	-	(20,239)
Title II FY18	-	-	-	-	-	4,703	18,297	-	(13,594)
Title III 15-17 Immigrant Influx	(297)	18,390	18,093	-	-	-	-	-	-
2018-20 Immigrant	-	-	-	-	-	30,709	35,088	-	(4,379)
Title III 15-17	(12,393)	39,170	26,777	-	-	-	-	-	-
Title III 16-18	(22,756)	140,568	118,419	-	(607)	10,180	9,573	-	-
Title III 2017-2018	-	132,102	184,867	-	(52,765)	203,960	151,001	-	194
Title III 2018-2020	-	-	-	-	-	196,678	218,378	-	(21,700)
2016-17 McKinney Vento	(45,000)	90,000	45,000	-	-	45,000	45,000	-	-
Prepaid School Meal Accounts	45,867	555,790	567,882	-	33,775	145,396	173,879	-	5,292
Clearing Accounts	803,992	21,815,056	21,489,483	-	1,129,565	22,943,271	22,608,243	-	1,464,593
Totals	\$ 45,519,079	\$ 243,845,809	\$ 253,960,585	\$ 9,477,396	\$ 44,881,699	\$ 250,664,492	\$ 260,124,884	\$ 13,773,501	\$ 49,194,808

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 December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

*Financial Report*

INPRS 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. (844) 464-6777

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

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*B. Teachers' Retirement Fund*

*Plan Description*

The Indiana Teachers' Retirement Fund (TRF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. TRF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the fund.

TRF is composed of two accounts: Teachers' Pre-1996 and Teachers' 1996. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in Teachers' 1996. Membership in Teachers' Pre-1996 is closed to new entrants. Generally, members hired before 1996 participate in this account and members hired after 1995 participate in Teachers' 1996. Both accounts have two components: the employer-funded defined benefit component and a defined contribution account.

*Financial Report*

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. (844) 464-6777

*Contributions*

The School Corporation contributes the employer's share to Teachers' 1996 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. These contributions are determined by INPRS Board based on actuarial valuation. 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 (Teachers' Pre-1996) is considered to be an obligation of, and is paid by, the State of Indiana.

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

**Note 7. 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 period.

**Note 8. Holding Corporation**

The School Corporation has entered into capital leases 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 2018 and 2019 totaled \$21,661,325 and \$21,082,313, respectively.

**Note 9. 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.

**Note 10. Establishment of the Education Fund and Operations Fund**

State statute (IC 20-40-2-2) required the establishment of an Education fund to be used to pay expenses allocated to student instruction and learning. The balance in the School Corporation's General fund as of December 31, 2018, was required to be transferred to the Education fund on January 1, 2019 (IC 20-40-2-7).

In addition, an Operations fund was required to be established under state statute (IC 20-40-18-1). The fund may be used to carry out capital project plans; pay transportation costs attributable to the transportation of school children; carry out a school bus replacement plan; pay expenses that are allocated to overhead and operational expenditures; provide funds to an art association or a historical society; and establish, maintain, and equip a public playground. The Indiana Codes establishing the Capital Projects fund (IC 20-40-8-6); School Transportation (IC 20-40-6-4); School Bus Replacement (IC 20-40-7-5); Historical fund; Playground fund; and Art fund were repealed effective January 1, 2019. Guidance was provided by the Indiana Department of Education to transfer the balances remaining in these funds as of December 31, 2018, to the Operations fund.

The Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, issued by the Indiana State Board of Accounts, includes the chart of accounts used by school corporations which coincides with the State Board of Education's determined categories in accordance with state statute (IC 20-42.5-3-7).

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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, 2018

	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement	School Lunch
Cash and investments - beginning	\$ 13,223,365	\$ -	\$ 973,796	\$ 6,634,191	\$ 701,167	\$ -	\$ 20,669	\$ 247,487	\$ 321,692	\$ 5,836,960
Receipts:										
Local sources	3,543,049	-	11,041,561	27,724,318	585,931	-	2,910,493	4,041,977	657,384	921,561
State sources	117,174,621	-	-	-	-	-	-	1,870	-	35,617
Federal sources	266,484	-	-	-	-	-	-	3,728	-	10,872,531
Other receipts	156,588	-	-	-	876,899	-	58,964	73,902	-	1,100
Total receipts	121,140,742	-	11,041,561	27,724,318	1,462,830	-	2,969,457	4,121,477	657,384	11,830,809
Disbursements:										
Instruction	90,769,517	-	-	-	-	-	-	-	-	-
Support services	33,534,309	-	7,957,942	-	-	-	396,498	4,338,478	-	17,279
Noninstructional services	1,034,764	-	-	-	-	-	-	-	-	10,105,556
Facilities acquisition and construction	202,128	-	806,581	-	-	-	893,538	-	-	115,676
Debt service	828,792	-	-	23,733,832	1,610,312	-	-	-	762,608	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	1,056,039
Total disbursements	126,369,510	-	8,764,523	23,733,832	1,610,312	-	1,290,036	4,338,478	762,608	11,294,550
Excess (deficiency) of receipts over disbursements	(5,228,768)	-	2,277,038	3,990,486	(147,482)	-	1,679,421	(217,001)	(105,224)	536,259
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(295,506)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(295,506)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,228,768)	-	2,277,038	3,694,980	(147,482)	-	1,679,421	(217,001)	(105,224)	536,259
Cash and investments - ending	\$ 7,994,597	\$ -	\$ 3,250,834	\$ 10,329,171	\$ 553,685	\$ -	\$ 1,700,090	\$ 30,486	\$ 216,468	\$ 6,373,219

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, 2018

	Curricular Materials Rental	Self- Insurance	Levy Excess	Sanders 2016-17	Sanders 2017-18	Sanders 2018-19	MCE Hearing Impaired 2016-17	BPE Hearing Impaired	2018-19 BPE Hearing	Joint Operations - Area Vocational Education
Cash and investments - beginning	\$ 711,739	\$ 6,263,485	\$ 36,120	\$ (531,966)	\$ (72,744)	\$ -	\$ (44,340)	\$ -	\$ -	\$ 33,190
Receipts:										
Local sources	273,815	7,919,033	-	877,535	2,534,421	-	117,190	339,358	-	67,546
State sources	959,135	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	7,108,452	-	-	-	-	-	-	-	-
Total receipts	1,232,950	15,027,485	-	877,535	2,534,421	-	117,190	339,358	-	67,546
Disbursements:										
Instruction	-	-	-	241,694	2,660,231	75,436	23,579	184,561	-	71,814
Support services	1,810,991	2,140,563	-	41,172	451,914	-	44,991	205,132	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	193,453	27,437	-	-	-	-	4,280	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	11,746,873	-	62,703	-	-	-	-	-	-
Total disbursements	2,004,444	13,914,873	-	345,569	3,112,145	75,436	72,850	389,693	-	71,814
Excess (deficiency) of receipts over disbursements	(771,494)	1,112,612	-	531,966	(577,724)	(75,436)	44,340	(50,335)	-	(4,268)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	295,506	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	295,506	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(475,988)	1,112,612	-	531,966	(577,724)	(75,436)	44,340	(50,335)	-	(4,268)
Cash and investments - ending	\$ 235,751	\$ 7,376,097	\$ 36,120	\$ -	\$ (650,468)	\$ (75,436)	\$ -	\$ (50,335)	\$ -	\$ 28,922

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, 2018

	Voc Ed Area 31	Voc Ed Area 31 2016	Voc Ed Area 31 2017	Voc Ed Area 31 2018	Voc Ed Programs	Area 31 Gene Haas Grant	Voc Ed Little Giant	Wayne Twp. - Childcare	2018-19 WTP Childcare	Community Preschool
Cash and investments - beginning	\$ 5,668,262	\$ 1,049,492	\$ -	\$ -	\$ 533	\$ 10,000	\$ 32,038	\$ (15,495)	\$ -	\$ 69,603
Receipts:										
Local sources	-	650,722	2,102,558	-	-	-	176,294	478,884	-	354,607
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	15,189	31,542	-	48,056
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	650,722	2,102,558	-	-	-	191,483	510,426	-	402,663
Disbursements:										
Instruction	1,145,025	120,025	1,242,542	-	-	-	-	-	-	290,969
Support services	-	-	-	-	-	-	-	16	-	3,033
Noninstructional services	-	-	-	-	-	-	169,817	353,700	-	-
Facilities acquisition and construction	-	-	80,862	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	1,580,189	-	-	-	-	-	-	-	-
Total disbursements	1,145,025	1,700,214	1,323,404	-	-	-	169,817	353,716	-	294,002
Excess (deficiency) of receipts over disbursements	(1,145,025)	(1,049,492)	779,154	-	-	-	21,666	156,710	-	108,661
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	(1,145,025)	(1,049,492)	779,154	-	-	-	21,666	156,710	-	108,661
Cash and investments - ending	\$ 4,523,237	\$ -	\$ 779,154	\$ -	\$ 533	\$ 10,000	\$ 53,704	\$ 141,215	\$ -	\$ 178,264

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, 2018

	2018-19 WTP Preschool	Joint Operations - Other	School Library Printed Material	Camp Counseling	Misc. Donations	Elem. Misc. Donations	Indiana To Work	Robotics	BDU Whole Kids Foundation	Johanna Robinson Fund
Cash and investments - beginning	\$ -	\$ 3,892	\$ 36,099	\$ 18,242	\$ 23,295	\$ 8,629	\$ 1,449	\$ 8	\$ 833	\$ 6,407
Receipts:										
Local sources	-	500	-	-	-	12,923	1,000	-	-	-
State sources	-	-	64,345	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	500	64,345	-	-	12,923	1,000	-	-	-
Disbursements:										
Instruction	-	-	100,444	-	-	10,362	610	-	-	-
Support services	-	-	-	18,242	2,443	-	-	-	-	-
Noninstructional services	-	-	-	-	829	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	100,444	18,242	3,272	10,362	610	-	-	-
Excess (deficiency) of receipts over disbursements	-	500	(36,099)	(18,242)	(3,272)	2,561	390	-	-	-
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	-	500	(36,099)	(18,242)	(3,272)	2,561	390	-	-	-
Cash and investments - ending	\$ -	\$ 4,392	\$ -	\$ -	\$ 20,023	\$ 11,190	\$ 1,839	\$ 8	\$ 833	\$ 6,407

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, 2018

	Stout Field Health	Instructional Support	GCE Donations	BDU Xmester	State Adult Ed 2016-17	State Adult Ed 2017-18	Adult Education 2018-19	ABE - Rolls Royce	Adult Education	2018 Work IN Adult
Cash and investments - beginning	\$ 823	\$ 8,863	\$ 3,092	\$ 89,376	\$ (50,192)	\$ -	\$ -	\$ 23,573	\$ -	\$ -
Receipts:										
Local sources	-	-	2,000	24,848	-	-	-	7,141	-	-
State sources	-	-	-	-	-	-	-	-	-	46,869
Federal sources	-	-	-	-	50,192	1,011,147	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	2,000	24,848	50,192	1,011,147	-	7,141	-	46,869
Disbursements:										
Instruction	823	1,700	-	-	-	1,002,570	-	20,595	-	50,900
Support services	-	-	-	-	-	8,577	-	-	-	-
Noninstructional services	-	-	159	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	823	1,700	159	-	-	1,011,147	-	20,595	-	50,900
Excess (deficiency) of receipts over disbursements	(823)	(1,700)	1,841	24,848	50,192	-	-	(13,454)	-	(4,031)
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	(823)	(1,700)	1,841	24,848	50,192	-	-	(13,454)	-	(4,031)
Cash and investments - ending	\$ -	\$ 7,163	\$ 4,933	\$ 114,224	\$ -	\$ -	\$ -	\$ 10,119	\$ -	\$ (4,031)

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, 2018

	Extra- Curricular Activities	Printing Services	Facility Usage	ECA CC Charges	Fitness Center	WTEF 2016-17	WTEF 2017-18	WTEF 2018-19	Science Camp	Welfare Activities
Cash and investments - beginning	\$ 400	\$ 211,309	\$ 10,235	\$ 75,559	\$ 40	\$ 10,482	\$ -	\$ -	\$ 26,999	\$ 4,150
Receipts:										
Local sources	67,201	19,131	43,900	1,603,632	871	-	50,071	-	22,135	4,000
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	67,201	19,131	43,900	1,603,632	871	-	50,071	-	22,135	4,000
Disbursements:										
Instruction	-	-	-	-	-	6,663	33,694	-	22,890	3,944
Support services	-	27,374	-	772	8,641	3,408	-	-	-	-
Noninstructional services	71,952	-	54,480	1,593,551	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	411	-	-	-	-
Total disbursements	71,952	27,374	54,480	1,594,323	8,641	10,482	33,694	-	22,890	3,944
Excess (deficiency) of receipts over disbursements	(4,751)	(8,243)	(10,580)	9,309	(7,770)	(10,482)	16,377	-	(755)	56
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	4,351	-	381	-	7,730	-	-	-	-	-
Transfers out	-	-	-	(12,461)	-	-	-	-	-	-
Total other financing sources (uses)	4,351	-	381	(12,461)	7,730	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(400)	(8,243)	(10,199)	(3,152)	(40)	(10,482)	16,377	-	(755)	56
Cash and investments - ending	\$ -	\$ 203,066	\$ 36	\$ 72,407	\$ -	\$ -	\$ 16,377	\$ -	\$ 26,244	\$ 4,206

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, 2018

	Major Saver	ECA Transportation	Tech Refunding Grant	Library 2015-16 Fund	Library 2016-17 Fund	Library 2017-18 Fund	Library 2018-19 Fund	Office of Special Services	Fairbanks Foundation	DECA District 8
Cash and investments - beginning	\$ 2,760	\$ 13,917	\$ 35,703	\$ 173	\$ 2,370	\$ -	\$ -	\$ 5,500	\$ -	\$ 1,495
Receipts:										
Local sources	1,343	58,400	-	-	-	17,000	-	40,900	-	1,224
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	8,334	-	-	-	-	-	-	-
Total receipts	1,343	58,400	8,334	-	-	17,000	-	40,900	-	1,224
Disbursements:										
Instruction	679	-	-	-	-	-	-	-	-	-
Support services	-	29,383	4,855	173	2,370	16,474	-	10,942	-	-
Noninstructional services	-	-	-	-	-	-	-	1,359	-	274
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	679	29,383	4,855	173	2,370	16,474	-	12,301	-	274
Excess (deficiency) of receipts over disbursements	664	29,017	3,479	(173)	(2,370)	526	-	28,599	-	950
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	664	29,017	3,479	(173)	(2,370)	526	-	28,599	-	950
Cash and investments - ending	\$ 3,424	\$ 42,934	\$ 39,182	\$ -	\$ -	\$ 526	\$ -	\$ 34,099	\$ -	\$ 2,445

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, 2018

	ISPSS / Naviance	Cell Tower Agreement	Formative Assessment	Special Education Excess Costs	High Ability 2016-2017	High Ability 2017-2018	2017 Common School	Adult and Continuing Education	2016-17 Early Intervention	2017-18 Early Intervention
Cash and investments - beginning	\$ 33,438	\$ -	\$ (6)	\$ -	\$ 76,695	\$ -	\$ -	\$ 14,777	\$ 8,187	\$ -
Receipts:										
Local sources	28,285	-	-	-	-	-	-	27,348	-	-
State sources	-	-	109,360	-	-	93,878	-	-	-	78,722
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>28,285</u>	<u>-</u>	<u>109,360</u>	<u>-</u>	<u>-</u>	<u>93,878</u>	<u>-</u>	<u>27,348</u>	<u>-</u>	<u>78,722</u>
Disbursements:										
Instruction	-	-	109,354	-	76,695	31,801	-	32,373	8,187	57,308
Support services	8,328	-	-	-	-	-	762,066	-	-	-
Noninstructional services	27,864	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>36,192</u>	<u>-</u>	<u>109,354</u>	<u>-</u>	<u>76,695</u>	<u>31,801</u>	<u>762,066</u>	<u>32,373</u>	<u>8,187</u>	<u>57,308</u>
Excess (deficiency) of receipts over disbursements	<u>(7,907)</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>(76,695)</u>	<u>62,077</u>	<u>(762,066)</u>	<u>(5,025)</u>	<u>(8,187)</u>	<u>21,414</u>
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(7,907)</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>(76,695)</u>	<u>62,077</u>	<u>(762,066)</u>	<u>(5,025)</u>	<u>(8,187)</u>	<u>21,414</u>
Cash and investments - ending	<u>\$ 25,531</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,077</u>	<u>\$ (762,066)</u>	<u>\$ 9,752</u>	<u>\$ -</u>	<u>\$ 21,414</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	2018-19 Early Intervention	Medicaid Reimbursement	Secured Schools Safety Grant	FY19 Secured Schools Safety Grant	NESP 2016-17	NESP 2017-18	NESP 2018-19	School Technology	CTE School Perform	CTE Incentive
Cash and investments - beginning	\$ -	\$ 190,875	\$ -	\$ -	\$ 234,911	\$ -	\$ -	\$ 864,012	\$ -	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	116,562	102,860	-
State sources	-	70,687	37,420	-	-	688,998	-	-	67,325	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	70,687	37,420	-	-	688,998	-	116,562	170,185	-
Disbursements:										
Instruction	-	42,911	-	-	128,064	331,538	-	-	24,803	-
Support services	-	-	37,420	-	100,953	47,015	-	-	-	-
Noninstructional services	-	-	-	-	5,894	765	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	(18,920)	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	42,911	37,420	-	234,911	379,318	-	(18,920)	24,803	-
Excess (deficiency) of receipts over disbursements	-	27,776	-	-	(234,911)	309,680	-	135,482	145,382	-
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	-	27,776	-	-	(234,911)	309,680	-	135,482	145,382	-
Cash and investments - ending	\$ -	\$ 218,651	\$ -	\$ -	\$ -	\$ 309,680	\$ -	\$ 999,494	\$ 145,382	\$ -

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, 2018

	Career and Technical Performance Grant	2016-17 Appreciation	2017-18 Appreciation	2016-17 State Development Network	High Ability Students	2013 Construction Fund	2015 LED Construction Fund	2016 Construction
Cash and investments - beginning	\$ 153,054	\$ -	\$ -	\$ (40,000)	\$ -	\$ (792,465)	\$ -	\$ 1,260,135
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	486,340	-	40,000	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	486,340	-	40,000	-	-	-	-
Disbursements:								
Instruction	151,293	486,340	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	97	-	6,406,265
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	151,293	486,340	-	-	-	97	-	6,406,265
Excess (deficiency) of receipts over disbursements	(151,293)	-	-	40,000	-	(97)	-	(6,406,265)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	792,562	-	4,201,831
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	792,562	-	4,201,831
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(151,293)	-	-	40,000	-	792,465	-	(2,204,434)
Cash and investments - ending	\$ 1,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (944,299)

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, 2018

	Solar Farm Project	Go Bond - Projects	2019 Construction	BD Youth Sports Park	Miscellaneous Programs	Warehouse Supply	Scholar Success	PBIS Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (79,344)	\$ 2,014,408	\$ 28,633	\$ (6,969)	\$ 216,896
Receipts:								
Local sources	-	-	-	14,661	52	-	-	-
State sources	-	-	-	-	-	-	6,969	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	14,661	52	-	6,969	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	102,724
Support services	-	-	-	5,051	737,222	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	4,483,002	38,967	-	56,168	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	4,483,002	38,967	-	61,219	737,222	-	-	102,724
Excess (deficiency) of receipts over disbursements	(4,483,002)	(38,967)	-	(46,558)	(737,170)	-	6,969	(102,724)
Other financing sources (uses):								
Sale of capital assets	4,483,002	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	4,483,002	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(38,967)	-	(46,558)	(737,170)	-	6,969	(102,724)
Cash and investments - ending	\$ -	\$ (38,967)	\$ -	\$ (125,902)	\$ 1,277,238	\$ 28,633	\$ -	\$ 114,172

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, 2018

	Wellness Program	Mega-Gas Service	ESEC	Title I 2016-17	Title I 2017-2018	Title I 2018-2019	IDEA FY16	IDEA FY17
Cash and investments - beginning	\$ 26,288	\$ (40,476)	\$ 26,154	\$ (426,727)	\$ -	\$ -	\$ (5,611)	\$ (277,279)
Receipts:								
Local sources	-	47,222	127,950	3,381	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	1,066,335	3,581,587	-	57,427	1,036,695
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	47,222	127,950	1,069,716	3,581,587	-	57,427	1,036,695
Disbursements:								
Instruction	-	-	-	379,650	3,081,765	-	16,956	766,693
Support services	-	50,595	109,986	142,514	468,098	-	-	-
Noninstructional services	-	-	-	91,539	802,995	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	29,286	-	-	34,860	-
Total disbursements	-	50,595	109,986	642,989	4,352,858	-	51,816	766,693
Excess (deficiency) of receipts over disbursements	-	(3,373)	17,964	426,727	(771,271)	-	5,611	270,002
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,373)	17,964	426,727	(771,271)	-	5,611	270,002
Cash and investments - ending	\$ 26,288	\$ (43,849)	\$ 44,118	\$ -	\$ (771,271)	\$ -	\$ -	\$ (7,277)

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, 2018

	IDEA FY18 Part B	IDEA FY19 Part B	IDEA FY16 Preschool	IDEA FY17 Part B, Preschool	IDEA FY18 Part B, Preschool	IDEA FY19 Part B, Preschool	Federal Adult Ed 2016-17	2017-18 Adult Education
Cash and investments - beginning	\$ -	\$ -	\$ (6,883)	\$ -	\$ -	\$ -	\$ (404,629)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	2,641,419	-	8,575	74,653	45,859	-	497,867	301,432
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,641,419</u>	<u>-</u>	<u>8,575</u>	<u>74,653</u>	<u>45,859</u>	<u>-</u>	<u>497,867</u>	<u>301,432</u>
Disbursements:								
Instruction	2,923,393	-	-	-	-	-	92,027	548,507
Support services	-	-	945	80,478	50,188	-	1,211	6,217
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	747	-	-	-	-	-
Total disbursements	<u>2,923,393</u>	<u>-</u>	<u>1,692</u>	<u>80,478</u>	<u>50,188</u>	<u>-</u>	<u>93,238</u>	<u>554,724</u>
Excess (deficiency) of receipts over disbursements	<u>(281,974)</u>	<u>-</u>	<u>6,883</u>	<u>(5,825)</u>	<u>(4,329)</u>	<u>-</u>	<u>404,629</u>	<u>(253,292)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(281,974)</u>	<u>-</u>	<u>6,883</u>	<u>(5,825)</u>	<u>(4,329)</u>	<u>-</u>	<u>404,629</u>	<u>(253,292)</u>
Cash and investments - ending	<u>\$ (281,974)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,825)</u>	<u>\$ (4,329)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (253,292)</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	2018-19 Adult Education	2018-20 Title IV Grant	FY17 Federal CTE	High CTE Percentage	2017-18 High CTE	2018 CTE Summer	FY18 Federal CTE	2018-19 CTE Perkin
Cash and investments - beginning	\$ -	\$ -	\$ (50,642)	\$ (42,525)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	129,117	62,872	31,290	-	500,288	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	129,117	62,872	31,290	-	500,288	-
Disbursements:								
Instruction	-	-	78,475	20,347	31,290	17,929	557,634	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	78,475	20,347	31,290	17,929	557,634	-
Excess (deficiency) of receipts over disbursements	-	-	50,642	42,525	-	(17,929)	(57,346)	-
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	-	(17,929)	(57,346)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,929)	\$ (57,346)	\$ -

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, 2018

	Federal Child Care and Development Programs	Medicaid Reimbursement - Federal	Title II 15-17, Part A 1	Title II FY16	Title II FY17	Title II FY18	Title III 15-17 Immigrant Influx	2018-20 Immigrant
Cash and investments - beginning	\$ 2,271	\$ 65,895	\$ (1,099)	\$ (37,033)	\$ -	\$ -	\$ (297)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	140,951	25,102	367,003	176,219	-	18,390	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	140,951	25,102	367,003	176,219	-	18,390	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	44,288	11,682	338,892	187,614	-	17,043	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	12,321	-	-	-	1,050	-
Total disbursements	-	44,288	24,003	338,892	187,614	-	18,093	-
Excess (deficiency) of receipts over disbursements	-	96,663	1,099	28,111	(11,395)	-	297	-
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	-	96,663	1,099	28,111	(11,395)	-	297	-
Cash and investments - ending	\$ 2,271	\$ 162,558	\$ -	\$ (8,922)	\$ (11,395)	\$ -	\$ -	\$ -

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, 2018

	Title III 15-17	Title III 16-18	Title III 2017-2018	Title III 2018-2020	2016-17 McKinney Vento	Prepaid School Meal Accounts	Clearing Accounts	Totals
Cash and investments - beginning	\$ (12,393)	\$ (22,756)	\$ -	\$ -	\$ (45,000)	\$ 45,867	\$ 803,992	\$ 45,519,079
Receipts:								
Local sources	-	-	-	-	-	-	-	69,764,778
State sources	-	-	-	-	90,000	-	-	120,052,156
Federal sources	39,170	140,568	132,102	-	-	-	-	23,373,790
Other receipts	-	-	-	-	-	555,790	21,815,056	30,655,085
Total receipts	39,170	140,568	132,102	-	90,000	555,790	21,815,056	243,845,809
Disbursements:								
Instruction	1,945	81,009	-	-	-	-	-	108,262,278
Support services	17,049	37,410	183,657	-	45,000	-	-	54,566,894
Noninstructional services	-	-	1,210	-	-	-	-	14,316,708
Facilities acquisition and construction	-	-	-	-	-	-	-	13,289,534
Debt service	-	-	-	-	-	-	-	26,935,544
Nonprogrammed charges	7,783	-	-	-	-	567,882	21,489,483	36,589,627
Total disbursements	26,777	118,419	184,867	-	45,000	567,882	21,489,483	253,960,585
Excess (deficiency) of receipts over disbursements	12,393	22,149	(52,765)	-	45,000	(12,092)	325,573	(10,114,776)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	9,477,395
Transfers in	-	-	-	-	-	-	-	307,968
Transfers out	-	-	-	-	-	-	-	(307,967)
Total other financing sources (uses)	-	-	-	-	-	-	-	9,477,396
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	12,393	22,149	(52,765)	-	45,000	(12,092)	325,573	(637,380)
Cash and investments - ending	\$ -	\$ (607)	\$ (52,765)	\$ -	\$ -	\$ 33,775	\$ 1,129,565	\$ 44,881,699

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, 2019

	General	Education	Operating Referendum Tax Levy	Debt Service	Retirement/ Severance Bond Debt Service	Operations	Capital Projects	School Transportation	School Bus Replacement	School Lunch
Cash and investments - beginning	\$ 7,994,597	\$ -	\$ 3,250,834	\$ 10,329,171	\$ 553,685	\$ -	\$ 1,700,090	\$ 30,486	\$ 216,468	\$ 6,373,219
Receipts:										
Local sources	1,028,522	1,974,782	11,381,344	26,386,535	-	5,607,417	1,475,374	2,038,256	299,056	830,722
State sources	60,033,167	59,843,683	-	-	-	21,790	-	2,608	-	35,418
Federal sources	89,429	142,695	-	-	-	4,292	-	5,137	-	11,109,711
Other receipts	4,629	963	-	-	-	240,484	56,204	43,719	-	30,877
Total receipts	61,155,747	61,962,123	11,381,344	26,386,535	-	5,873,983	1,531,578	2,089,720	299,056	12,006,728
Disbursements:										
Instruction	45,717,198	45,410,477	-	-	-	-	-	-	-	-
Support services	18,295,059	8,538,823	5,411,783	-	-	15,490,307	872,490	2,117,446	-	19,753
Noninstructional services	551,153	552,434	-	-	-	20,402	-	-	-	10,254,614
Facilities acquisition and construction	73,470	-	356,107	-	-	460,234	782,162	-	-	134,314
Debt service	89,606	-	-	23,700,777	551,800	660,656	-	-	468,659	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	1,127,930
Total disbursements	64,726,486	54,501,734	5,767,890	23,700,777	551,800	16,631,599	1,654,652	2,117,446	468,659	11,536,611
Excess (deficiency) of receipts over disbursements	(3,570,739)	7,460,389	5,613,454	2,685,758	(551,800)	(10,757,616)	(123,074)	(27,726)	(169,603)	470,117
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	4,423,858	-	-	-	16,307,214	-	-	-	6,373,218
Transfers out	(4,423,858)	(9,485,200)	-	(3,639,289)	-	-	(1,577,016)	(2,760)	(46,865)	(6,373,218)
Total other financing sources (uses)	(4,423,858)	(5,061,342)	-	(3,639,289)	-	16,307,214	(1,577,016)	(2,760)	(46,865)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,994,597)	2,399,047	5,613,454	(953,531)	(551,800)	5,549,598	(1,700,090)	(30,486)	(216,468)	470,117
Cash and investments - ending	\$ -	\$ 2,399,047	\$ 8,864,288	\$ 9,375,640	\$ 1,885	\$ 5,549,598	\$ -	\$ -	\$ -	\$ 6,843,336

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, 2019

	Curricular Materials Rental	Self- Insurance	Levy Excess	Sanders 2016-17	Sanders 2017-18	Sanders 2018-19	MCE Hearing Impaired 2016-17	BPE Hearing Impaired	2018-19 BPE Hearing	Joint Operations - Area Vocational Education
Cash and investments - beginning	\$ 235,751	\$ 7,376,097	\$ 36,120	\$ -	\$ (650,468)	\$ (75,436)	\$ -	\$ (50,335)	\$ -	\$ 28,922
Receipts:										
Local sources	255,288	12,090,000	-	-	1,043,227	2,645,330	-	101,726	352,372	66,797
State sources	957,577	-	-	-	-	-	-	-	-	1,950
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	1,754,691	-	-	-	-	-	-	-	-
Total receipts	1,212,865	13,844,691	-	-	1,043,227	2,645,330	-	101,726	352,372	68,747
Disbursements:										
Instruction	-	-	-	-	256,440	1,697,248	-	24,043	407,207	63,405
Support services	1,224,966	2,263,683	-	-	67,595	1,202,958	-	23,068	18,514	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	6,547	25,326	-	-	-	-	-	4,280	4,280	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	13,769,631	-	-	68,724	-	-	-	-	-
Total disbursements	1,231,513	16,058,640	-	-	392,759	2,900,206	-	51,391	430,001	63,405
Excess (deficiency) of receipts over disbursements	(18,648)	(2,213,949)	-	-	650,468	(254,876)	-	50,335	(77,629)	5,342
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	148,155	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	148,155	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	129,507	(2,213,949)	-	-	650,468	(254,876)	-	50,335	(77,629)	5,342
Cash and investments - ending	\$ 365,258	\$ 5,162,148	\$ 36,120	\$ -	\$ -	\$ (330,312)	\$ -	\$ -	\$ (77,629)	\$ 34,264

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, 2019

	Voc Ed Area 31	Voc Ed Area 31 2016	Voc Ed Area 31 2017	Voc Ed Area 31 2018	Voc Ed Programs	Area 31 Gene Haas Grant	Voc Ed Little Giant	Wayne Twp. - Childcare	2018-19 WTP Childcare	Community Preschool
Cash and investments - beginning	\$ 4,523,237	\$ -	\$ 779,154	\$ -	\$ 533	\$ 10,000	\$ 53,704	\$ 141,215	\$ -	\$ 178,264
Receipts:										
Local sources	-	-	885,956	2,194,304	-	-	202,131	(686)	436,233	(255)
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	12,252	-	39,442	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	885,956	2,194,304	-	-	214,383	(686)	475,675	(255)
Disbursements:										
Instruction	1,019,167	-	147,547	1,310,151	-	10,000	-	-	-	-
Support services	-	-	-	226,622	-	-	-	-	406	-
Noninstructional services	-	-	-	-	-	-	194,538	-	325,945	-
Facilities acquisition and construction	-	-	68,169	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	1,309,355	-	-	-	-	-	-	-
Total disbursements	1,019,167	-	1,525,071	1,536,773	-	10,000	194,538	-	326,351	-
Excess (deficiency) of receipts over disbursements	(1,019,167)	-	(639,115)	657,531	-	(10,000)	19,845	(686)	149,324	(255)
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	140,529	-
Transfers out	-	-	-	-	-	-	-	(140,529)	-	(178,009)
Total other financing sources (uses)	-	-	-	-	-	-	-	(140,529)	140,529	(178,009)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,019,167)	-	(639,115)	657,531	-	(10,000)	19,845	(141,215)	289,853	(178,264)
Cash and investments - ending	\$ 3,504,070	\$ -	\$ 140,039	\$ 657,531	\$ 533	\$ -	\$ 73,549	\$ -	\$ 289,853	\$ -

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, 2019

	2018-19 WTP Preschool	Joint Operations - Other	School Library Printed Material	Camp Counseling	Misc. Donations	Elem. Misc. Donations	Indiana To Work	Robotics	BDU Whole Kids Foundation	Johanna Robinson Fund
Cash and investments - beginning	\$ -	\$ 4,392	\$ -	\$ -	\$ 20,023	\$ 11,190	\$ 1,839	\$ 8	\$ 833	\$ 6,407
Receipts:										
Local sources	507,362	1,998	-	-	5,900	15,769	-	2,000	-	-
State sources	-	-	64,720	-	-	-	-	-	-	-
Federal sources	28,005	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>535,367</u>	<u>1,998</u>	<u>64,720</u>	<u>-</u>	<u>5,900</u>	<u>15,769</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
Disbursements:										
Instruction	51,144	6,390	64,720	-	1,789	10,131	297	-	-	-
Support services	317,135	-	-	-	2,856	-	-	-	-	322
Noninstructional services	-	-	-	-	242	401	-	1,041	176	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	<u>368,279</u>	<u>6,390</u>	<u>64,720</u>	<u>-</u>	<u>4,887</u>	<u>10,532</u>	<u>297</u>	<u>1,041</u>	<u>176</u>	<u>322</u>
Excess (deficiency) of receipts over disbursements	<u>167,088</u>	<u>(4,392)</u>	<u>-</u>	<u>-</u>	<u>1,013</u>	<u>5,237</u>	<u>(297)</u>	<u>959</u>	<u>(176)</u>	<u>(322)</u>
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	178,009	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>178,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>345,097</u>	<u>(4,392)</u>	<u>-</u>	<u>-</u>	<u>1,013</u>	<u>5,237</u>	<u>(297)</u>	<u>959</u>	<u>(176)</u>	<u>(322)</u>
Cash and investments - ending	<u>\$ 345,097</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,036</u>	<u>\$ 16,427</u>	<u>\$ 1,542</u>	<u>\$ 967</u>	<u>\$ 657</u>	<u>\$ 6,085</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	Stout Field Health	Instructional Support	GCE Donations	BDU Xmester	State Adult Ed 2016-17	State Adult Ed 2017-18	Adult Education 2018-19	ABE - Rolls Royce	Adult Education	2018 Work IN Adult
Cash and investments - beginning	\$ -	\$ 7,163	\$ 4,933	\$ 114,224	\$ -	\$ -	\$ -	\$ 10,119	\$ -	\$ (4,031)
Receipts:										
Local sources	-	-	-	24,400	-	-	-	13,291	330,578	-
State sources	-	-	-	-	-	-	-	-	-	253,907
Federal sources	-	-	-	-	-	-	925,705	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	24,400	-	-	925,705	13,291	330,578	253,907
Disbursements:										
Instruction	-	1,225	-	61,397	-	-	840,446	16,652	123,082	283,985
Support services	-	-	-	400	-	-	154,470	2,557	-	25,062
Noninstructional services	-	-	642	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,225	642	61,797	-	-	994,916	19,209	123,082	309,047
Excess (deficiency) of receipts over disbursements	-	(1,225)	(642)	(37,397)	-	-	(69,211)	(5,918)	207,496	(55,140)
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	-	(1,225)	(642)	(37,397)	-	-	(69,211)	(5,918)	207,496	(55,140)
Cash and investments - ending	\$ -	\$ 5,938	\$ 4,291	\$ 76,827	\$ -	\$ -	\$ (69,211)	\$ 4,201	\$ 207,496	\$ (59,171)

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, 2019

	Extra- Curricular Activities	Printing Services	Facility Usage	ECA CC Charges	Fitness Center	WTEF 2016-17	WTEF 2017-18	WTEF 2018-19	Science Camp	Welfare Activities
Cash and investments - beginning	\$ -	\$ 203,066	\$ 36	\$ 72,407	\$ -	\$ -	\$ 16,377	\$ -	\$ 26,244	\$ 4,206
Receipts:										
Local sources	85,985	12,501	73,464	1,585,321	598	-	-	34,876	11,830	-
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	<u>85,985</u>	<u>12,501</u>	<u>73,464</u>	<u>1,585,321</u>	<u>598</u>	<u>-</u>	<u>-</u>	<u>34,876</u>	<u>11,830</u>	<u>-</u>
Disbursements:										
Instruction	-	-	-	-	-	-	12,989	15,303	16,427	2,560
Support services	-	157,686	-	1	598	-	2,899	-	-	-
Noninstructional services	85,985	-	72,795	1,584,533	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	489	-	-	-
Total disbursements	<u>85,985</u>	<u>157,686</u>	<u>72,795</u>	<u>1,584,534</u>	<u>598</u>	<u>-</u>	<u>16,377</u>	<u>15,303</u>	<u>16,427</u>	<u>2,560</u>
Excess (deficiency) of receipts over disbursements	-	(145,185)	669	787	-	-	(16,377)	19,573	(4,597)	(2,560)
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	-	(145,185)	669	787	-	-	(16,377)	19,573	(4,597)	(2,560)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 57,881</u>	<u>\$ 705</u>	<u>\$ 73,194</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,573</u>	<u>\$ 21,647</u>	<u>\$ 1,646</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	Major Saver	ECA Transportation	Tech Refunding Grant	Library 2015-16 Fund	Library 2016-17 Fund	Library 2017-18 Fund	Library 2018-19 Fund	Office of Special Services	Fairbanks Foundation	DECA District 8
Cash and investments - beginning	\$ 3,424	\$ 42,934	\$ 39,182	\$ -	\$ -	\$ 526	\$ -	\$ 34,099	\$ -	\$ 2,445
Receipts:										
Local sources	-	59,250	16,750	-	-	-	105,120	2,786	581,639	1,182
State sources	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	8,282	-	-	-	-	-	-	-
Total receipts	-	59,250	25,032	-	-	-	105,120	2,786	581,639	1,182
Disbursements:										
Instruction	529	-	-	-	-	-	-	-	374,744	-
Support services	-	49,869	5,399	-	-	526	93,957	32,160	15,544	-
Noninstructional services	-	-	-	-	-	-	-	500	-	801
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	529	49,869	5,399	-	-	526	93,957	32,660	390,288	801
Excess (deficiency) of receipts over disbursements	(529)	9,381	19,633	-	-	(526)	11,163	(29,874)	191,351	381
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	(529)	9,381	19,633	-	-	(526)	11,163	(29,874)	191,351	381
Cash and investments - ending	\$ 2,895	\$ 52,315	\$ 58,815	\$ -	\$ -	\$ -	\$ 11,163	\$ 4,225	\$ 191,351	\$ 2,826

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, 2019

	ISPSS / Naviance	Cell Tower Agreement	Formative Assessment	Special Education Excess Costs	High Ability 2016-2017	High Ability 2017-2018	2017 Common School	Adult and Continuing Education	2016-17 Early Intervention	2017-18 Early Intervention
Cash and investments - beginning	\$ 25,531	\$ -	\$ -	\$ -	\$ -	\$ 62,077	\$ (762,066)	\$ 9,752	\$ -	\$ 21,414
Receipts:										
Local sources	49,671	1,942	-	-	-	-	-	27,512	-	-
State sources	-	-	140,471	73,502	-	-	1,600,000	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	49,671	1,942	140,471	73,502	-	-	1,600,000	27,512	-	-
Disbursements:										
Instruction	-	-	140,471	42,692	-	62,077	-	29,933	-	21,414
Support services	1,912	-	-	-	-	-	837,934	-	-	-
Noninstructional services	63,523	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	65,435	-	140,471	42,692	-	62,077	837,934	29,933	-	21,414
Excess (deficiency) of receipts over disbursements	(15,764)	1,942	-	30,810	-	(62,077)	762,066	(2,421)	-	(21,414)
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	(15,764)	1,942	-	30,810	-	(62,077)	762,066	(2,421)	-	(21,414)
Cash and investments - ending	\$ 9,767	\$ 1,942	\$ -	\$ 30,810	\$ -	\$ -	\$ -	\$ 7,331	\$ -	\$ -

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, 2019

	2018-19 Early Intervention	Medicaid Reimbursement	Secured Schools Safety Grant	FY19 Secured Schools Safety Grant	NESP 2016-17	NESP 2017-18	NESP 2018-19	School Technology	CTE School Perform	CTE Incentive
Cash and investments - beginning	\$ -	\$ 218,651	\$ -	\$ -	\$ -	\$ 309,680	\$ -	\$ 999,494	\$ 145,382	\$ -
Receipts:										
Local sources	-	-	-	-	-	-	-	834,460	(6,902)	93,026
State sources	64,902	87,162	-	-	-	-	796,695	-	11,909	80,154
Federal sources	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-
Total receipts	64,902	87,162	-	-	-	-	796,695	834,460	5,007	173,180
Disbursements:										
Instruction	64,902	5,258	-	-	-	247,789	329,230	-	146,297	85,525
Support services	-	40,347	-	50,000	-	47,116	39,361	-	-	-
Noninstructional services	-	1,200	-	-	-	14,775	790	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	129,715	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-
Total disbursements	64,902	46,805	-	50,000	-	309,680	369,381	129,715	146,297	85,525
Excess (deficiency) of receipts over disbursements	-	40,357	-	(50,000)	-	(309,680)	427,314	704,745	(141,290)	87,655
Other financing sources (uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(1,704,239)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(1,704,239)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	40,357	-	(50,000)	-	(309,680)	427,314	(999,494)	(141,290)	87,655
Cash and investments - ending	\$ -	\$ 259,008	\$ -	\$ (50,000)	\$ -	\$ -	\$ 427,314	\$ -	\$ 4,092	\$ 87,655

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, 2019

	Career and Technical Performance Grant	2016-17 Appreciation	2017-18 Appreciation	2016-17 State Development Network	High Ability Students	2013 Construction Fund	2015 LED Construction Fund	2016 Construction
Cash and investments - beginning	\$ 1,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (944,299)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	486,092	-	97,737	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	486,092	-	97,737	-	-	-
Disbursements:								
Instruction	1,761	-	486,092	-	70,166	-	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	5,202,356
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,761	-	486,092	-	70,166	-	-	5,202,356
Excess (deficiency) of receipts over disbursements	(1,761)	-	-	-	27,571	-	-	(5,202,356)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	6,119,712
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	6,119,712
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,761)	-	-	-	27,571	-	-	917,356
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 27,571	\$ -	\$ -	\$ (26,943)

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, 2019

	Solar Farm Project	Go Bond - Projects	2019 Construction	BD Youth Sports Park	Miscellaneous Programs	Warehouse Supply	Scholar Success	PBIS Grant
Cash and investments - beginning	\$ -	\$ (38,967)	\$ -	\$ (125,902)	\$ 1,277,238	\$ 28,633	\$ -	\$ 114,172
Receipts:								
Local sources	-	-	-	10,551	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	10,551	-	-	-	-
Disbursements:								
Instruction	-	-	-	-	-	-	-	72,420
Support services	-	-	-	22,281	578,621	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	1,139,552	2,410,762	876,548	15,047	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,139,552	2,410,762	876,548	37,328	578,621	-	-	72,420
Excess (deficiency) of receipts over disbursements	(1,139,552)	(2,410,762)	(876,548)	(26,777)	(578,621)	-	-	(72,420)
Other financing sources (uses):								
Sale of capital assets	1,139,552	1,598,237	4,416,000	500,000	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,139,552	1,598,237	4,416,000	500,000	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(812,525)	3,539,452	473,223	(578,621)	-	-	(72,420)
Cash and investments - ending	\$ -	\$ (851,492)	\$ 3,539,452	\$ 347,321	\$ 698,617	\$ 28,633	\$ -	\$ 41,752

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, 2019

	Wellness Program	Mega-Gas Service	ESEC	Title I 2016-17	Title I 2017-2018	Title I 2018-2019	IDEA FY16	IDEA FY17
Cash and investments - beginning	\$ 26,288	\$ (43,849)	\$ 44,118	\$ -	\$ (771,271)	\$ -	\$ -	\$ (7,277)
Receipts:								
Local sources	-	40,476	123,224	-	39,475	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	1,280,931	4,262,697	-	45,858
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	40,476	123,224	-	1,320,406	4,262,697	-	45,858
Disbursements:								
Instruction	-	-	-	-	342,049	3,289,227	-	15,581
Support services	-	-	116,373	-	64,319	650,024	-	-
Noninstructional services	-	-	-	-	107,442	793,661	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	35,325	-	-	23,000
Total disbursements	-	-	116,373	-	549,135	4,732,912	-	38,581
Excess (deficiency) of receipts over disbursements	-	40,476	6,851	-	771,271	(470,215)	-	7,277
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	-	40,476	6,851	-	771,271	(470,215)	-	7,277
Cash and investments - ending	\$ 26,288	\$ (3,373)	\$ 50,969	\$ -	\$ -	\$ (470,215)	\$ -	\$ -

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, 2019

	IDEA FY18 Part B	IDEA FY19 Part B	IDEA FY16 Preschool	IDEA FY17 Part B, Preschool	IDEA FY18 Part B, Preschool	IDEA FY19 Part B, Preschool	Federal Adult Ed 2016-17	2017-18 Adult Education
Cash and investments - beginning	\$ (281,974)	\$ -	\$ -	\$ (5,825)	\$ (4,329)	\$ -	\$ -	\$ (253,292)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	1,033,127	2,761,094	-	6,325	33,314	68,907	-	289,258
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>1,033,127</u>	<u>2,761,094</u>	<u>-</u>	<u>6,325</u>	<u>33,314</u>	<u>68,907</u>	<u>-</u>	<u>289,258</u>
Disbursements:								
Instruction	755,640	3,079,424	-	-	-	-	-	35,966
Support services	-	-	-	-	28,423	83,218	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	500	562	670	-	-
Total disbursements	<u>755,640</u>	<u>3,079,424</u>	<u>-</u>	<u>500</u>	<u>28,985</u>	<u>83,888</u>	<u>-</u>	<u>35,966</u>
Excess (deficiency) of receipts over disbursements	<u>277,487</u>	<u>(318,330)</u>	<u>-</u>	<u>5,825</u>	<u>4,329</u>	<u>(14,981)</u>	<u>-</u>	<u>253,292</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>277,487</u>	<u>(318,330)</u>	<u>-</u>	<u>5,825</u>	<u>4,329</u>	<u>(14,981)</u>	<u>-</u>	<u>253,292</u>
Cash and investments - ending	<u>\$ (4,487)</u>	<u>\$ (318,330)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14,981)</u>	<u>\$ -</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	2018-19 Adult Education	2018-20 Title IV Grant	FY17 Federal CTE	High CTE Percentage	2017-18 High CTE	2018 CTE Summer	FY18 Federal CTE	2018-19 CTE Perkin
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,929)	\$ (57,346)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	425,946	7,782	-	-	68,710	35,077	142,250	648,369
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>425,946</u>	<u>7,782</u>	<u>-</u>	<u>-</u>	<u>68,710</u>	<u>35,077</u>	<u>142,250</u>	<u>648,369</u>
Disbursements:								
Instruction	504,246	13,460	-	-	68,710	17,148	84,904	712,975
Support services	98,686	5,359	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>602,932</u>	<u>18,819</u>	<u>-</u>	<u>-</u>	<u>68,710</u>	<u>17,148</u>	<u>84,904</u>	<u>712,975</u>
Excess (deficiency) of receipts over disbursements	<u>(176,986)</u>	<u>(11,037)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,929</u>	<u>57,346</u>	<u>(64,606)</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(176,986)</u>	<u>(11,037)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,929</u>	<u>57,346</u>	<u>(64,606)</u>
Cash and investments - ending	<u>\$ (176,986)</u>	<u>\$ (11,037)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (64,606)</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2019

	Federal Child Care and Development Programs	Medicaid Reimbursement - Federal	Title II 15-17, Part A 1	Title II FY16	Title II FY17	Title II FY18	Title III 15-17 Immigrant Influx	2018-20 Immigrant
Cash and investments - beginning	\$ 2,271	\$ 162,558	\$ -	\$ (8,922)	\$ (11,395)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	187,109	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	171,770	-	29,367	456,277	4,703	-	30,709
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	358,879	-	29,367	456,277	4,703	-	30,709
Disbursements:								
Instruction	-	-	-	-	-	-	-	35,088
Support services	-	284,775	-	9,712	465,121	18,297	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	10,733	-	-	-	-
Total disbursements	-	284,775	-	20,445	465,121	18,297	-	35,088
Excess (deficiency) of receipts over disbursements	-	74,104	-	8,922	(8,844)	(13,594)	-	(4,379)
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	-	74,104	-	8,922	(8,844)	(13,594)	-	(4,379)
Cash and investments - ending	\$ 2,271	\$ 236,662	\$ -	\$ -	\$ (20,239)	\$ (13,594)	\$ -	\$ (4,379)

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, 2019

	Title III 15-17	Title III 16-18	Title III 2017-2018	Title III 2018-2020	2016-17 McKinney Vento	Prepaid School Meal Accounts	Clearing Accounts	Totals
Cash and investments - beginning	\$ -	\$ (607)	\$ (52,765)	\$ -	\$ -	\$ 33,775	\$ 1,129,565	\$ 44,881,699
Receipts:								
Local sources	-	-	-	-	-	-	-	76,167,575
State sources	-	-	-	-	45,000	-	-	124,698,444
Federal sources	-	10,180	203,960	196,678	-	-	-	24,569,957
Other receipts	-	-	-	-	-	145,396	22,943,271	25,228,516
Total receipts	-	10,180	203,960	196,678	45,000	145,396	22,943,271	250,664,492
Disbursements:								
Instruction	-	-	-	30,487	-	-	-	108,737,625
Support services	-	2,093	145,668	183,633	45,000	-	-	60,453,187
Noninstructional services	-	-	5,333	4,258	-	-	-	14,637,184
Facilities acquisition and construction	-	-	-	-	-	-	-	11,688,869
Debt service	-	-	-	-	-	-	-	25,471,498
Nonprogrammed charges	-	7,480	-	-	-	173,879	22,608,243	39,136,521
Total disbursements	-	9,573	151,001	218,378	45,000	173,879	22,608,243	260,124,884
Excess (deficiency) of receipts over disbursements	-	607	52,959	(21,700)	-	(28,483)	335,028	(9,460,392)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	13,773,501
Transfers in	-	-	-	-	-	-	-	27,570,983
Transfers out	-	-	-	-	-	-	-	(27,570,983)
Total other financing sources (uses)	-	-	-	-	-	-	-	13,773,501
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	607	52,959	(21,700)	-	(28,483)	335,028	4,313,109
Cash and investments - ending	\$ -	\$ -	\$ 194	\$ (21,700)	\$ -	\$ 5,292	\$ 1,464,593	\$ 49,194,808

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METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF PAYABLES AND RECEIVABLES  
June 30, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 500,000</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
SCHEDULE OF LEASES AND DEBT  
June 30, 2019

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
BMO Harris Equipment Finance Company	LED lighting equipment lease for seventeen corporation buildings	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 Interest Public Finance Corporation	Lease to purchase equipment for energy savings improvements	554,125	6/22/2017	1/25/2029
Wayne Township Marion County School Building Corporation	Series 2004 for four elementary renovations	5,541,625	1/10/2005	1/10/2022
Wayne Township Marion County School Building Corporation	Series 2015 refunding Series 2007 for Ben Davis University renovation	1,574,000	6/30/2015	12/31/2030
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
Wayne Township Marion County School Building Corporation	Series 2017 to renovate and improve throughout the school corporation	5,848,000	10/17/2017	12/31/2036
Wayne Township Marion County School Building Corporation	Series 2013 for capital projects - preventative maintenance	272,000	1/15/2016	1/15/2033
Wayne Township Marion County School Building Corporation	Series 2014 refunding Series 2005 for High School construction/renovation and preventative maintenance projects	7,143,500	6/30/2014	12/31/2033
Wayne Township Marion County School Building Corporation	Series 2019 to renovate and improve various school facilities, including the purchase of technology	416,000	4/16/2019	12/31/2031
Total of annual lease payments		<u>\$ 22,924,562</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Construction/Renovations	\$ 3,480,000	\$ 1,443,688
Notes and loans payable	Common School Loans	<u>1,835,003</u>	<u>1,051,205</u>
Total governmental activities		<u>5,315,003</u>	<u>2,494,893</u>
Totals		<u>\$ 5,315,003</u>	<u>\$ 2,494,893</u>

METROPOLITAN SCHOOL DISTRICT OF WAYNE TOWNSHIP  
 SCHEDULE OF CAPITAL ASSETS  
 June 30, 2019

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

	Ending Balance
Governmental activities:	
Land	\$ 6,245,677
Infrastructure	13,513,591
Buildings	489,285,858
Improvements other than buildings	11,976,337
Machinery, equipment, and vehicles	<u>10,404,999</u>
Total governmental activities	<u>531,426,462</u>
Total capital assets	<u><u>\$ 531,426,462</u></u>

#### 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/>.