

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

METROPOLITAN SCHOOL DISTRICT  
OF WARREN TOWNSHIP  
MARION COUNTY, INDIANA

July 1, 2009 to June 30, 2011



**FILED**

03/08/2012



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SCHEDULE OF OFFICIALS

| <u>Office</u>                    | <u>Official</u>                              | <u>Term</u>                                                          |
|----------------------------------|----------------------------------------------|----------------------------------------------------------------------|
| Treasurer                        | David Holt                                   | 07-01-09 to 06-30-12                                                 |
| Superintendent<br>of Schools     | Dr. Peggy Hinckley                           | 07-01-09 to 06-30-12                                                 |
| President of the<br>School Board | Luther Robinson<br>Susan Switzer<br>Jay Wise | 07-01-09 to 06-30-10<br>07-01-10 to 06-30-11<br>07-01-11 to 06-30-12 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

We have audited the accompanying financial statement of the Metropolitan School District of Warren Township (School Corporation), for the years ended June 30, 2010 and 2011. This financial statement is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

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 years ended June 30, 2010 and 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated January 25, 2012, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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 and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances – Regulatory Basis and Schedule of Long-Term Debt 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.

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

January 25, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the financial statement of the Metropolitan School District of Warren Township (School Corporation), for the years ended June 30, 2010 and 2011, and have issued our report thereon dated January 25, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting, which are described in the accompanying Schedule of Findings and Questioned Costs as item Finding 2011-1, that we consider to be a significant deficiency in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(Continued)

Compliance and Other Matters

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

The School Corporation's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the School Corporation's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

January 25, 2012

## FINANCIAL STATEMENT

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 WARREN TOWNSHIP  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2010 and 2011

|                                                  | Cash and<br>Investments<br>07-01-09 | Receipts      | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-10 | Receipts      | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-11 |
|--------------------------------------------------|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|---------------|---------------|--------------------------------------|-------------------------------------|
| General                                          | \$ (1,661,484)                      | \$ 86,214,590 | \$ 75,864,990 | \$ 145,678                           | \$ 8,833,794                        | \$ 80,320,242 | \$ 80,230,974 | \$ 197,264                           | \$ 9,120,326                        |
| Debt Service                                     | (867,593)                           | 24,520,164    | 17,602,179    | (67,759)                             | 5,982,633                           | 12,169,512    | 14,608,983    | (1,350,007)                          | 2,193,155                           |
| Retirement/Severance Bond Debt Service           | 885,904                             | 3,365,246     | 3,175,846     | -                                    | 1,075,304                           | 3,281,291     | 2,774,416     | -                                    | 1,582,179                           |
| Capital Projects                                 | 3,591,003                           | 24,786,232    | 21,852,673    | 6,258                                | 6,530,820                           | 11,095,545    | 12,648,477    | (1,309,624)                          | 3,668,264                           |
| School Transportation                            | 1,497,550                           | 13,460,237    | 11,632,324    | -                                    | 3,325,463                           | 8,952,608     | 9,016,870     | 168,688                              | 3,429,889                           |
| School Bus Replacement                           | 148,049                             | 1,635,882     | 1,295,747     | -                                    | 488,184                             | 966,657       | 797,996       | -                                    | 656,845                             |
| Special Education Preschool                      | (233,168)                           | 166,310       | 84,149        | 151,007                              | -                                   | -             | -             | -                                    | -                                   |
| Rainy Day                                        | -                                   | -             | -             | -                                    | -                                   | -             | -             | 2,000,000                            | 2,000,000                           |
| Retirement/Severance Bond                        | 2,633,422                           | -             | -             | -                                    | 2,633,422                           | -             | -             | -                                    | 2,633,422                           |
| Construction                                     | 58,319                              | 945           | 44,346        | -                                    | 14,918                              | 101           | 1,733         | (13,286)                             | -                                   |
| Series 1 - MSD Warren Safe Keeping Acct.         | 936,997                             | -             | 173           | -                                    | 936,824                             | -             | 15,000        | -                                    | 921,824                             |
| 2011 QSCB Bonds                                  | -                                   | -             | -             | -                                    | -                                   | -             | 107,133       | 1,911,000                            | 1,803,867                           |
| School Lunch                                     | (6,796)                             | 6,033,438     | 5,872,292     | -                                    | 154,350                             | 6,594,660     | 5,949,217     | -                                    | 799,793                             |
| Textbook Rental                                  | (271,441)                           | 2,255,434     | 1,528,400     | 67,759                               | 523,352                             | 1,672,058     | 1,561,352     | 350,007                              | 984,065                             |
| Levy Excess                                      | -                                   | -             | -             | -                                    | -                                   | -             | 168,688       | (168,688)                            | -                                   |
| Performing Arts Center (PAC)                     | -                                   | 159,050       | 155,014       | -                                    | 4,036                               | 180,126       | 169,303       | -                                    | 14,859                              |
| Child Care Program                               | (368,191)                           | 895,024       | 894,337       | -                                    | (367,504)                           | 854,218       | 864,344       | -                                    | (377,630)                           |
| Alternative Education                            | 138,251                             | 141,174       | -             | (279,425)                            | -                                   | 147,166       | 147,166       | -                                    | -                                   |
| Early Intervention Grant                         | -                                   | 47,142        | 47,829        | -                                    | (687)                               | 18,541        | 17,788        | -                                    | 66                                  |
| Reading Recovery                                 | (32,077)                            | -             | -             | -                                    | (32,077)                            | -             | -             | 32,077                               | -                                   |
| School Intervention and Career Counseling        | 1,206                               | -             | -             | -                                    | 1,206                               | -             | -             | (1,206)                              | -                                   |
| FY10 WCHS - Game Plan for Greatness              | -                                   | 800           | -             | -                                    | 800                                 | -             | 800           | -                                    | -                                   |
| WCC - Child Care/Adult Ed                        | (339)                               | -             | -             | -                                    | (339)                               | -             | -             | 339                                  | -                                   |
| FY11 ASAI - Lumina Grant - WCHS                  | -                                   | -             | -             | -                                    | -                                   | 8,959         | 4,594         | -                                    | 4,365                               |
| FY09 ASAI - Lumina Grant - WCHS                  | 6,685                               | -             | 6,685         | -                                    | -                                   | -             | -             | -                                    | -                                   |
| FY09 RP/ST Haunted Indiana Residency Grant       | 2,070                               | -             | 2,070         | -                                    | -                                   | -             | -             | -                                    | -                                   |
| National School Board Association Site Visit Fun | 4,640                               | -             | 4,640         | -                                    | -                                   | -             | -             | -                                    | -                                   |
| FY10 Reebok Foundation - Brookview               | -                                   | 10,000        | 7,317         | -                                    | 2,683                               | -             | 996           | -                                    | 1,687                               |
| Instruction Support                              | -                                   | 9,959         | 5,425         | -                                    | 4,534                               | -             | 4,534         | -                                    | -                                   |
| WCHS - CICFI - Library Collection Development    | 97                                  | 11,500        | 11,366        | -                                    | 231                                 | 12,000        | 11,986        | -                                    | 245                                 |
| FY09 Common Goal Graduation Coaches              | 993                                 | 23,231        | 22,176        | -                                    | 2,048                               | 13,966        | 16,012        | -                                    | 2                                   |
| FY10 Hoover Family Fund                          | -                                   | 14,879        | 14,857        | -                                    | 22                                  | -             | 18            | (4)                                  | -                                   |
| Wellness Center - Target Parent Training         | 43,601                              | 3,500         | 35,379        | -                                    | 11,722                              | 3,000         | 9,204         | -                                    | 5,518                               |
| FY11 Lots2Give Award - Liberty Park              | -                                   | -             | -             | -                                    | -                                   | 2,107         | 2,107         | -                                    | -                                   |
| FY00-01 Oasis Training                           | 3,510                               | 500           | 217           | -                                    | 3,793                               | 601           | 184           | -                                    | 4,210                               |
| FY08 Cooking Health - Raymond Park               | 10                                  | -             | 10            | -                                    | -                                   | -             | -             | -                                    | -                                   |
| WCC - Pulliam Charitable Trust Grant             | 603                                 | -             | 603           | -                                    | -                                   | -             | -             | -                                    | -                                   |
| Adult and Continuing Education                   | 8,311                               | -             | -             | -                                    | 8,311                               | -             | -             | (8,311)                              | -                                   |
| Peacemakers - WCHS - United Way                  | -                                   | -             | -             | -                                    | -                                   | 2,736         | -             | -                                    | 2,736                               |
| FY02-04 Lilly #2001-1495-000                     | 236,996                             | -             | -             | -                                    | 236,996                             | -             | 2,061         | -                                    | 234,935                             |
| Lilly II Grant #2005-0481-000                    | 185,895                             | 51            | 164,174       | -                                    | 21,772                              | -             | 21,772        | -                                    | -                                   |
| FY03-04 PL. Run Judo Club                        | 1,175                               | -             | -             | -                                    | 1,175                               | -             | -             | -                                    | 1,175                               |

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2010 and 2011  
(Continued)

|                                                       | Cash and<br>Investments<br>07-01-09 | Receipts | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-10 | Receipts | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-11 |
|-------------------------------------------------------|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|
| FY03 Stonybrook B.A.D. (TCI)                          | 1,603                               | -        | -             | -                                    | 1,603                               | -        | -             | (1,603)                              | -                                   |
| WAEF/Lilly Residency Grants                           | 6,767                               | 31       | 1,796         | -                                    | 5,002                               | 36       | -             | -                                    | 5,038                               |
| 95/96 ABC Training Program                            | 24,874                              | -        | -             | -                                    | 24,874                              | -        | -             | (24,874)                             | -                                   |
| ABC Welding                                           | (4,148)                             | -        | -             | -                                    | (4,148)                             | -        | -             | 4,148                                | -                                   |
| I-Car                                                 | 5,544                               | -        | -             | -                                    | 5,544                               | -        | -             | (5,544)                              | -                                   |
| Extra-Curricular Activities                           | 34,957                              | 40,706   | 32,743        | -                                    | 42,920                              | 93,732   | 95,112        | -                                    | 41,540                              |
| Donations                                             | 185                                 | -        | -             | -                                    | 185                                 | -        | -             | -                                    | 185                                 |
| Latino Community Learning Center                      | 1,412                               | -        | -             | -                                    | 1,412                               | -        | -             | (1,412)                              | -                                   |
| FY00-01 Parent Involvement                            | 650                                 | -        | -             | -                                    | 650                                 | -        | -             | (650)                                | -                                   |
| Ruth Lilly - Minor Grant                              | 449                                 | -        | -             | -                                    | 449                                 | -        | -             | (449)                                | -                                   |
| FY08 AE Efrogmson Fund                                | 555                                 | -        | 555           | -                                    | -                                   | -        | -             | -                                    | -                                   |
| WCHS Water Damage                                     | (8,575)                             | -        | -             | -                                    | (8,575)                             | -        | -             | 8,575                                | -                                   |
| FY07 Caterpillar Logistics Adult Ed                   | 1,549                               | -        | -             | -                                    | 1,549                               | -        | -             | (1,549)                              | -                                   |
| Recreational Activities                               | 8,569                               | -        | 1,345         | -                                    | 7,224                               | -        | 508           | -                                    | 6,716                               |
| FY00 Alternatives to Negative RPMS                    | 1,904                               | -        | -             | -                                    | 1,904                               | -        | -             | (1,904)                              | -                                   |
| FY02 IPALCO Heather Hills Grant                       | 821                                 | -        | 821           | -                                    | -                                   | -        | -             | -                                    | -                                   |
| Transportation - Pepsi Fund                           | 660                                 | 1,238    | 1,809         | -                                    | 89                                  | 2,254    | 1,612         | -                                    | 731                                 |
| Service Building Pepsi Fund                           | 1,171                               | 635      | 1,138         | -                                    | 668                                 | 1,721    | 457           | -                                    | 1,932                               |
| FY07 RPMS - Champs Grant TNT Meets DDR                | 41                                  | -        | -             | -                                    | 41                                  | -        | -             | (41)                                 | -                                   |
| Scholarships and Awards                               | 101                                 | -        | -             | -                                    | 101                                 | -        | -             | (101)                                | -                                   |
| Miscellaneous Programs                                | 5                                   | -        | 5             | -                                    | -                                   | -        | -             | -                                    | -                                   |
| Reading Grant - Middle Grades Network                 | (57)                                | -        | -             | -                                    | (57)                                | -        | -             | 57                                   | -                                   |
| Let's Communicate in the Classroom/EA/SP              | -                                   | 3,001    | 1,526         | -                                    | 1,475                               | -        | 1,202         | -                                    | 273                                 |
| FY10 - MDWISE Tools for Schools - Lakeside Elementary | -                                   | 30,001   | 7,055         | -                                    | 22,946                              | -        | 20,099        | -                                    | 2,847                               |
| FY99 Insurance Replacement Fund                       | (130)                               | -        | -             | -                                    | (130)                               | -        | -             | 130                                  | -                                   |
| CICF - College Readiness #6623                        | -                                   | -        | -             | -                                    | -                                   | 6,000    | -             | -                                    | 6,000                               |
| Special Projects - Mary Kay Hunt                      | 15,333                              | 65,117   | 5,019         | -                                    | 75,431                              | 4,018    | 65,311        | -                                    | 14,138                              |
| OML - Deborah's Closet - WCC                          | 1,683                               | -        | -             | -                                    | 1,683                               | -        | -             | (1,683)                              | -                                   |
| Apprentice - Welding                                  | (690)                               | -        | -             | -                                    | (690)                               | -        | -             | 690                                  | -                                   |
| Bowen Foundation Certification Grant                  | 4,230                               | -        | 843           | -                                    | 3,387                               | -        | 1,325         | -                                    | 2,062                               |
| DWD-SPL BIO-6-58 CFDA #84.048                         | (44,962)                            | 45,000   | 38            | -                                    | -                                   | -        | -             | -                                    | -                                   |
| FY10 Biomed SPL BIO-9-58                              | -                                   | 14,415   | 14,447        | -                                    | (32)                                | 433      | 401           | -                                    | -                                   |
| FY11 Biomed EDS #A58-1-11C1-062                       | -                                   | -        | -             | -                                    | -                                   | 7,048    | 9,999         | -                                    | (2,951)                             |
| FY09 First Robotics - WCC                             | -                                   | 2,500    | 2,500         | -                                    | -                                   | -        | -             | -                                    | -                                   |
| Walker Career Center - Equipment (Radio Tower)        | 1,100                               | -        | -             | -                                    | 1,100                               | -        | -             | -                                    | 1,100                               |
| FY09 High Ability (G/T) Grant                         | 17,866                              | -        | 17,866        | -                                    | -                                   | -        | -             | -                                    | -                                   |
| FY10 High Ability Grant 03410-171-PN01                | -                                   | 77,802   | 61,245        | -                                    | 16,557                              | -        | 16,557        | -                                    | -                                   |
| FY11 High Ability Grant                               | -                                   | -        | -             | -                                    | -                                   | 76,636   | 71,258        | -                                    | 5,378                               |
| Principal Leadership Academy                          | -                                   | -        | -             | -                                    | -                                   | 25,424   | 5,471         | 107,022                              | 126,975                             |
| Adult and Continuing Education                        | (1,119)                             | -        | -             | -                                    | (1,119)                             | -        | -             | 1,119                                | -                                   |
| Step Ahead                                            | 1,594                               | -        | -             | -                                    | 1,594                               | -        | -             | (1,594)                              | -                                   |
| Drug Free Communities                                 | 1,016                               | -        | -             | -                                    | 1,016                               | -        | -             | (1,016)                              | -                                   |

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended June 30, 2010 and 2011  
 (Continued)

|                                                              | Cash and<br>Investments<br>07-01-09 | Receipts  | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-10 | Receipts  | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-11 |
|--------------------------------------------------------------|-------------------------------------|-----------|---------------|--------------------------------------|-------------------------------------|-----------|---------------|--------------------------------------|-------------------------------------|
| Early Childhood Intervention (First Steps)                   | 4,059                               | -         | -             | -                                    | 4,059                               | -         | -             | (4,059)                              | -                                   |
| Social Service Block Grant - State                           | 569                                 | -         | -             | -                                    | 569                                 | -         | -             | (569)                                | -                                   |
| Medicaid Reimbursement                                       | (5,618)                             | -         | -             | -                                    | (5,618)                             | -         | -             | 5,618                                | -                                   |
| FY08 Clarion Fund - Adult Ed                                 | 14,708                              | 18,091    | 4,052         | -                                    | 28,747                              | -         | -             | (28,747)                             | -                                   |
| FY08 St. Francis Fund - Adult Ed                             | 5,699                               | -         | -             | -                                    | 5,699                               | -         | -             | (5,699)                              | -                                   |
| Medicaid Reimbursement - State                               | 6,337                               | 43,102    | -             | (17,285)                             | 32,154                              | 44,323    | -             | (73,356)                             | 3,121                               |
| FY08 Jobworks Fund - Adult Ed                                | (6,548)                             | 14,552    | 15,648        | -                                    | (7,644)                             | 13,326    | 1,191         | (4,491)                              | -                                   |
| Non-English Speaking Programs P.L. 273-1999                  | 20,494                              | 97,952    | 97,952        | -                                    | 20,494                              | 78,757    | 78,757        | (20,494)                             | -                                   |
| School Technology                                            | 151,876                             | 139,083   | -             | -                                    | 290,959                             | 112,734   | 143,739       | -                                    | 259,954                             |
| Technology Grants [IC 20-40-15]                              | 328,533                             | -         | 219,651       | -                                    | 108,882                             | -         | 108,882       | -                                    | -                                   |
| Performance Based Awards                                     | 7,742                               | -         | -             | 7,742                                | 7,742                               | -         | -             | (7,742)                              | -                                   |
| Access Indiana                                               | 3,813                               | -         | -             | -                                    | 3,813                               | -         | -             | (3,813)                              | -                                   |
| WCC - Building Trades Fund                                   | -                                   | -         | -             | -                                    | -                                   | 5,331     | 208,850       | 175,127                              | (28,392)                            |
| WCHS Jr. ROTC                                                | -                                   | -         | -             | -                                    | -                                   | 24,034    | 25,030        | -                                    | (996)                               |
| Education to Go - WCC                                        | 699                                 | 3,767     | 2,856         | -                                    | 1,610                               | 4,332     | 2,882         | -                                    | 3,060                               |
| Graduation Bound - AT&T                                      | 17,142                              | -         | 17,142        | -                                    | -                                   | -         | -             | -                                    | -                                   |
| FY10 IN School Safety (ISSSA)                                | -                                   | -         | 9,381         | -                                    | (9,381)                             | 9,555     | 174           | -                                    | -                                   |
| Title II Learning Technologies                               | -                                   | 19,242    | 4,550         | -                                    | 14,692                              | 1,023     | 20,663        | -                                    | (4,948)                             |
| Adult Ed Welding (est. 1/12/09)                              | 1,556                               | 5,701     | 3,342         | -                                    | 3,915                               | 1,874     | 268           | -                                    | 5,521                               |
| FY00/01 Literacy Skills - EA/MO                              | 75                                  | -         | -             | -                                    | 75                                  | -         | -             | (75)                                 | -                                   |
| Project REAP                                                 | 2,054                               | -         | -             | -                                    | 2,054                               | -         | -             | (2,054)                              | -                                   |
| FY09 Acuity Project Site Visit - ST/EA                       | 2,500                               | 2,500     | -             | -                                    | 5,000                               | -         | 4,183         | -                                    | 817                                 |
| FY99 - Principal Leadership Training                         | 1,558                               | -         | -             | -                                    | 1,558                               | -         | -             | (1,558)                              | -                                   |
| FY09 HA - Title I Distinguished School Award                 | 11,782                              | -         | 11,782        | -                                    | -                                   | -         | -             | -                                    | -                                   |
| FY07-08 Title I Summer School - LA                           | 445                                 | -         | -             | -                                    | 445                                 | -         | -             | (445)                                | -                                   |
| FY03 - Reading Recovery                                      | 635                                 | -         | -             | -                                    | 635                                 | -         | -             | -                                    | 635                                 |
| FY10 SH - Title I Distinguished School                       | -                                   | 25,000    | 8,442         | -                                    | 16,558                              | -         | 16,558        | -                                    | -                                   |
| FY10 Reading First                                           | -                                   | 220,029   | 219,780       | -                                    | 249                                 | 24,506    | 92,901        | -                                    | (68,146)                            |
| FY07 Title I                                                 | (110)                               | -         | (110)         | -                                    | -                                   | -         | -             | -                                    | -                                   |
| FY09 Title I                                                 | 333,451                             | 285,235   | 298,975       | (319,711)                            | -                                   | -         | -             | -                                    | -                                   |
| FY10 Title I                                                 | -                                   | 2,240,365 | 1,935,186     | 319,711                              | 624,890                             | 139,299   | 537,376       | (226,813)                            | -                                   |
| FY10 Title I Arra Transfer from IPS                          | -                                   | 36,214    | 367           | -                                    | 35,847                              | 6,206     | 29,684        | -                                    | 12,369                              |
| FY10 Title I Summer Advantage USA Program                    | -                                   | 138,350   | 340,000       | -                                    | (201,650)                           | 270,600   | 68,950        | -                                    | -                                   |
| FY11 Title I                                                 | -                                   | -         | -             | -                                    | -                                   | 1,539,763 | 2,100,753     | 226,813                              | (334,177)                           |
| Chapter I                                                    | 93,656                              | -         | -             | -                                    | 93,656                              | -         | -             | (93,656)                             | -                                   |
| 96/97 Title I                                                | (182,833)                           | -         | -             | -                                    | (182,833)                           | -         | -             | 182,833                              | -                                   |
| P.L.Innovative Education Program Strategies Title V (Part A) | -                                   | -         | -             | -                                    | 90,228                              | -         | -             | (90,228)                             | -                                   |
| SY 07-08 Title V, Part A Project 07-5360                     | 8,682                               | 10,704    | 19,386        | -                                    | -                                   | -         | -             | -                                    | -                                   |
| FY2000 Title I 7/1/99 - 6/30/00                              | (589)                               | -         | -             | -                                    | (589)                               | -         | -             | 589                                  | -                                   |
| 95/96 - Chapter 2                                            | 698                                 | -         | -             | -                                    | 698                                 | -         | -             | (698)                                | -                                   |
| FY00 Title VI                                                | 401                                 | -         | -             | -                                    | 401                                 | -         | -             | (401)                                | -                                   |
| IASA Title VI #96-164                                        | (10,516)                            | -         | -             | -                                    | (10,516)                            | -         | -             | 10,516                               | -                                   |

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2010 and 2011  
(Continued)

|                                                      | Cash and<br>Investments<br>07-01-09 | Receipts  | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-10 | Receipts  | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-11 |
|------------------------------------------------------|-------------------------------------|-----------|---------------|--------------------------------------|-------------------------------------|-----------|---------------|--------------------------------------|-------------------------------------|
| Improving Schools Act - Title VI                     | 5,623                               | -         | -             | -                                    | 5,623                               | -         | -             | (5,623)                              | -                                   |
| FY98 IASA Title VI - Goals 2000                      | (4,459)                             | -         | -             | -                                    | (4,459)                             | -         | -             | 4,459                                | -                                   |
| FY99 Idea Carryover Grant                            | (120,025)                           | -         | -             | -                                    | (120,025)                           | -         | -             | 120,025                              | -                                   |
| FY11 Idea Part B Basic 14211-059-PN01                | -                                   | -         | -             | -                                    | -                                   | 2,176,908 | 2,272,468     | -                                    | (95,560)                            |
| FY10 Idea Part B PR# 14210-059-PN01                  | -                                   | 2,353,898 | 2,343,765     | -                                    | 10,133                              | 343,152   | 362,159       | -                                    | (8,874)                             |
| FY10 Section 619 Preschool PR# 45710-059-PN01        | -                                   | 46,800    | 46,180        | -                                    | 620                                 | 15,602    | 16,222        | -                                    | -                                   |
| FY09 Idea Part B Carryover                           | -                                   | -         | 19,783        | 146,379                              | 126,596                             | -         | 126,596       | -                                    | -                                   |
| Serve America                                        | (36)                                | -         | -             | -                                    | (36)                                | -         | -             | 36                                   | -                                   |
| FY09 Preschool Carryover PR# 45709-059-PN01          | -                                   | -         | -             | 1,120                                | 1,120                               | -         | 1,120         | -                                    | -                                   |
| FY04 ERC - Learn and Serve Grant                     | 14                                  | -         | -             | -                                    | 14                                  | -         | -             | (14)                                 | -                                   |
| FY00 Capacity Building Idea Project 142-059          | (2,771)                             | -         | -             | -                                    | (2,771)                             | -         | -             | 2,771                                | -                                   |
| FY00 Idea Carryover Project 14299-059-PY02           | (165,507)                           | -         | -             | -                                    | (165,507)                           | -         | -             | 165,507                              | -                                   |
| FY98 Idea Grant Project# 14298-059-PN01              | 111,202                             | -         | -             | -                                    | 111,202                             | -         | -             | (111,202)                            | -                                   |
| FY98 Preschool                                       | 9,652                               | -         | -             | -                                    | 9,652                               | -         | -             | (9,652)                              | -                                   |
| 97-98 Idea Carryover                                 | (362)                               | -         | -             | -                                    | (362)                               | -         | -             | 362                                  | -                                   |
| 95/96 Idea Carryover                                 | (23,732)                            | -         | -             | -                                    | (23,732)                            | -         | -             | 23,732                               | -                                   |
| (IDEA, Part B) LEA Capacity Building (Sliver) Grants | (111,529)                           | 544,390   | 286,482       | (146,379)                            | -                                   | -         | -             | -                                    | -                                   |
| FY08 Part B Carryover 14208-059-PY02                 | 42,993                              | -         | 42,993        | -                                    | -                                   | -         | -             | -                                    | -                                   |
| FY09 Section Preschool - Section 619                 | 3,980                               | 15,343    | 18,203        | (1,120)                              | -                                   | -         | -             | -                                    | -                                   |
| FY99 Idea Part B                                     | 131,858                             | -         | -             | -                                    | 131,858                             | -         | -             | (131,858)                            | -                                   |
| FY03 Idea B - CFDA# 84.027A                          | 7,336                               | -         | -             | -                                    | 7,336                               | -         | -             | (7,336)                              | -                                   |
| Title I Amendment                                    | (49)                                | -         | -             | -                                    | (49)                                | -         | -             | 49                                   | -                                   |
| FY88 PL 94-142                                       | (5,093)                             | -         | -             | -                                    | (5,093)                             | -         | -             | 5,093                                | -                                   |
| FY03 CSPD CFDA# 84.027A                              | (34)                                | -         | -             | -                                    | (34)                                | -         | -             | -                                    | (34)                                |
| IN WFD Stalcorp LP 10/20/97 - 10/20/98               | (2,794)                             | -         | -             | -                                    | (2,794)                             | -         | -             | 2,794                                | -                                   |
| IN WFD Metro Plastics 10/20/97 - 10/20/98            | (556)                               | -         | -             | -                                    | (556)                               | -         | -             | 556                                  | -                                   |
| IN WFD Franklin Power Products                       | (2,621)                             | -         | -             | -                                    | (2,621)                             | -         | -             | 2,621                                | -                                   |
| Federal Assistance Educational Preschool Handicapped | 2,889                               | -         | -             | -                                    | 2,889                               | -         | -             | (2,889)                              | -                                   |
| PL 99-457 Preschool Grant                            | (30,122)                            | -         | -             | -                                    | (30,122)                            | -         | -             | 30,122                               | -                                   |
| FY04 Idea                                            | 1,381                               | -         | 38            | -                                    | 1,343                               | -         | -             | (1,343)                              | -                                   |
| FY99 Preschool Grant                                 | (16,308)                            | -         | -             | -                                    | (16,308)                            | -         | -             | 16,308                               | -                                   |
| FY04 Idea Carryover Grant                            | (13,322)                            | -         | -             | -                                    | (13,322)                            | -         | -             | -                                    | (13,322)                            |
| FY11 Section 619 Special Ed Preschool                | -                                   | -         | -             | -                                    | -                                   | 39,916    | 42,111        | -                                    | (2,195)                             |
| FY04 Sliver Grant/Building Capacity                  | 3,216                               | -         | -             | -                                    | 3,216                               | -         | -             | (3,216)                              | -                                   |
| Adult Education and Family Literacy, Title II        | (9,151)                             | -         | -             | -                                    | (9,151)                             | -         | -             | 9,151                                | -                                   |
| FY00 WFD Bryant Corp                                 | 470                                 | -         | -             | -                                    | 470                                 | -         | -             | (470)                                | -                                   |
| FY00 GCS Manufacturing                               | 6,146                               | -         | -             | -                                    | 6,146                               | -         | -             | (6,146)                              | -                                   |
| FY10 Adult Basic Education                           | -                                   | 160,991   | 141,032       | -                                    | 19,959                              | (4,318)   | 15,641        | -                                    | -                                   |
| FY10 Adult Education Outreach                        | -                                   | 28,001    | 22,830        | -                                    | 5,171                               | -         | 5,171         | -                                    | -                                   |
| FY11 Abe Comprehensive 2011-8039                     | -                                   | -         | -             | -                                    | -                                   | 272,530   | 291,881       | -                                    | (19,351)                            |
| FY99 Tech Education and Development Corp             | 1,190                               | -         | -             | -                                    | 1,190                               | -         | -             | (1,190)                              | -                                   |
| Adult Basic Education 7/1/95 - 6/30/96               | (443)                               | -         | -             | -                                    | (443)                               | -         | -             | 443                                  | -                                   |

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STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2010 and 2011  
(Continued)

|                                                                                                                                               | Cash and<br>Investments<br>07-01-09 | Receipts | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-10 | Receipts | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-11 |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|
| 96/97 Adult Basic Education                                                                                                                   | 2,257                               | -        | -             | -                                    | 2,257                               | -        | -             | (2,257)                              | -                                   |
| FY97-98 Adult Basic Education                                                                                                                 | (5,273)                             | -        | -             | -                                    | (5,273)                             | -        | -             | 5,273                                | -                                   |
| CETA Program (JTPA)                                                                                                                           | 1,408                               | -        | -             | -                                    | 1,408                               | -        | -             | (1,408)                              | -                                   |
| FY06 Idea Part B Grant                                                                                                                        | (1,603)                             | -        | (1,603)       | -                                    | -                                   | -        | -             | -                                    | -                                   |
| FY06 Preschool Grant                                                                                                                          | 937                                 | -        | -             | -                                    | 937                                 | -        | -             | (937)                                | -                                   |
| FY02-03 WFD General Devices                                                                                                                   | 276                                 | -        | -             | -                                    | 276                                 | -        | -             | (276)                                | -                                   |
| FY02 Idea 7/1/01 - 6/30/02                                                                                                                    | (4,707)                             | -        | -             | -                                    | (4,707)                             | -        | -             | 4,707                                | -                                   |
| Drug Free Schools                                                                                                                             | (18,959)                            | -        | -             | -                                    | (18,959)                            | -        | -             | 18,959                               | -                                   |
| Drug Free Schools PL 99-570                                                                                                                   | 26                                  | -        | -             | -                                    | 26                                  | -        | -             | (26)                                 | -                                   |
| FY99 Project Peace - Eastridge                                                                                                                | 146                                 | -        | -             | -                                    | 146                                 | -        | -             | (146)                                | -                                   |
| FY10 Drug Free Schools 09-5360                                                                                                                | -                                   | 6,112    | 6,155         | -                                    | (43)                                | 32,620   | 33,077        | -                                    | (500)                               |
| 95-96 Drug Free Schools                                                                                                                       | 1,031                               | -        | -             | -                                    | 1,031                               | -        | -             | (1,031)                              | -                                   |
| FY02 Drug Free CFDA 84.186                                                                                                                    | (3,837)                             | -        | -             | -                                    | (3,837)                             | -        | -             | 3,837                                | -                                   |
| 94/95 Drug Free Schools                                                                                                                       | 121                                 | -        | -             | -                                    | 121                                 | -        | -             | (121)                                | -                                   |
| Title IV Safe/Drug Free Schools                                                                                                               | (20,033)                            | -        | -             | -                                    | (20,033)                            | -        | -             | 20,033                               | -                                   |
| FY98 Safe and Drug Free Schools                                                                                                               | (15,716)                            | -        | -             | -                                    | (15,716)                            | -        | -             | 15,716                               | -                                   |
| Removal of Architectural Barrier to Handicapped<br>Education for Economic Security                                                            | 2,258<br>(617)                      | -        | 2,258         | -                                    | -<br>(617)                          | -        | -             | -<br>617                             | -                                   |
| Title II - Dwight D. Eisenhower -<br>Science and Math Technology Grants<br>Technology Related Assistance for<br>Individuals With Disabilities | 1,225<br>11,115                     | 12,221   | 19,287        | -                                    | (5,841)<br>11,115                   | 6,112    | 271           | -<br>(11,115)                        | -                                   |
| Dwight D. Eisenhower Math/Science Act                                                                                                         | 6,244                               | -        | -             | -                                    | 6,244                               | -        | -             | (6,244)                              | -                                   |
| FY03 Adult Basic Education                                                                                                                    | (5,312)                             | -        | -             | -                                    | (5,312)                             | -        | -             | 5,312                                | -                                   |
| FY04 Adult Education                                                                                                                          | (495)                               | -        | -             | -                                    | (495)                               | -        | -             | 495                                  | -                                   |
| FY11 First Robotics C1-1-CPR-0-58 CFDA                                                                                                        | -                                   | -        | -             | -                                    | -                                   | 1,920    | 1,920         | -                                    | -                                   |
| FY06 Adult Education Program# 2006-8039                                                                                                       | (288)                               | -        | -             | -                                    | (288)                               | -        | -             | 288                                  | -                                   |
| FY07 Adult Education CFDA# 84.002A                                                                                                            | 8,550                               | -        | -             | -                                    | 8,550                               | -        | -             | (8,550)                              | -                                   |
| FY08 Adult Education Grant                                                                                                                    | (1,925)                             | -        | (1,925)       | -                                    | -                                   | -        | -             | -                                    | -                                   |
| FY09 Adult Basic Education 2009-8039                                                                                                          | 13,572                              | -        | 13,572        | -                                    | -                                   | -        | -             | -                                    | -                                   |
| Title III - Energy Conservation                                                                                                               | (5)                                 | -        | -             | -                                    | (5)                                 | -        | -             | 5                                    | -                                   |
| FY09 Outreach (Adult Ed) 2009-8130                                                                                                            | 4,089                               | -        | 4,089         | -                                    | -                                   | -        | -             | -                                    | -                                   |
| Vocational and Technical Board Grants                                                                                                         | -                                   | 175,386  | 178,293       | -                                    | (2,907)                             | 40,186   | 37,279        | -                                    | -                                   |
| FY11 Perkins 11-4700-5360 CFDA# 84.048                                                                                                        | -                                   | -        | -             | -                                    | -                                   | 156,007  | 185,088       | -                                    | (29,081)                            |
| Vocational Disadvantage Program                                                                                                               | (1,196)                             | -        | -             | -                                    | (1,196)                             | -        | -             | 1,196                                | -                                   |
| FY09 Perkins Grant                                                                                                                            | (13,299)                            | 51,926   | 38,627        | -                                    | -                                   | -        | -             | -                                    | -                                   |
| FY96/97 Tech Prep                                                                                                                             | 5,731                               | -        | -             | -                                    | 5,731                               | -        | -             | (5,731)                              | -                                   |
| 96/97 Perkins Basic Grant                                                                                                                     | 7,054                               | -        | -             | -                                    | 7,054                               | -        | -             | (7,054)                              | -                                   |
| Automotive Service Excellence Certification                                                                                                   | (7,000)                             | -        | -             | -                                    | (7,000)                             | -        | -             | 7,000                                | -                                   |
| 97-98 Tech Prep                                                                                                                               | 480                                 | -        | -             | -                                    | 480                                 | -        | -             | (480)                                | -                                   |
| Title VII Bilingual (Includes Lau Program)                                                                                                    | (117)                               | -        | -             | -                                    | (117)                               | -        | -             | 117                                  | -                                   |
| Tech Education Initiative Grant                                                                                                               | 2,665                               | -        | -             | -                                    | 2,665                               | -        | -             | (2,665)                              | -                                   |

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(Continued)

|                                                             | Cash and<br>Investments<br>07-01-09 | Receipts | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-10 | Receipts | Disbursements | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-11 |
|-------------------------------------------------------------|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|----------|---------------|--------------------------------------|-------------------------------------|
| FY07 Perkins Grant - WCC                                    | (20)                                | -        | -             | -                                    | (20)                                | -        | -             | 20                                   | -                                   |
| FY00 Tech Prep Mini Grant                                   | 207                                 | -        | -             | -                                    | 207                                 | -        | -             | (207)                                | -                                   |
| FY05 Perkins Project 05-4700-5393                           | (338)                               | -        | -             | -                                    | (338)                               | -        | -             | 338                                  | -                                   |
| FY03 Youth Innovative Program# YIP-2-58                     | (1)                                 | -        | -             | -                                    | (1)                                 | -        | -             | 1                                    | -                                   |
| Medicaid Reimbursement - Federal                            | 137,499                             | 65,041   | 5,170         | -                                    | 197,370                             | 83,701   | 13,880        | 22,000                               | 289,191                             |
| Educating America, Title III                                | (2,346)                             | -        | -             | -                                    | (2,346)                             | -        | -             | 2,346                                | -                                   |
| Other Federal Programs                                      | (9)                                 | -        | -             | -                                    | (9)                                 | -        | -             | 9                                    | -                                   |
| FY08 Readiness and Emergency Management                     | -                                   | 137,695  | 137,695       | -                                    | -                                   | -        | -             | -                                    | -                                   |
| School to Work Opportunity Implementation                   | 1,911                               | -        | -             | -                                    | 1,911                               | -        | -             | (1,911)                              | -                                   |
| Challenge Grant for Technology (Dir USDOE)                  | (1,215)                             | -        | -             | -                                    | (1,215)                             | -        | -             | 1,215                                | -                                   |
| FY00 School to Work                                         | 61                                  | -        | -             | -                                    | 61                                  | -        | -             | (61)                                 | -                                   |
| School Renovation                                           | -                                   | -        | -             | -                                    | -                                   | 4,404    | 6,215         | -                                    | (1,811)                             |
| IDEA                                                        | -                                   | -        | 2,521         | -                                    | (2,521)                             | 294,532  | 302,659       | -                                    | (10,648)                            |
| Improving Teaching Quality, No Child Left, Title II, Part A | 80,205                              | 194,653  | 276,524       | -                                    | (1,666)                             | 48,669   | 47,003        | -                                    | -                                   |
| FY09 Title II, Enhancing Education - Tech                   | -                                   | 197,619  | 203,659       | -                                    | (6,040)                             | 31,412   | 25,372        | -                                    | -                                   |
| Title III, Language Instruction                             | -                                   | 80,210   | 80,210        | -                                    | -                                   | 91,980   | 91,980        | -                                    | -                                   |
| Public Charter School ESEA Title X, Part C                  | 17                                  | -        | -             | -                                    | 17                                  | -        | -             | (17)                                 | -                                   |
| ABC Welding 10/1/96 - 6/30/97                               | 3,937                               | -        | -             | -                                    | 3,937                               | -        | -             | (3,937)                              | -                                   |
| ABC Training Program 96/97                                  | 23,478                              | -        | -             | -                                    | 23,478                              | -        | -             | (23,478)                             | -                                   |
| FY98 Adult Basic Education                                  | (9,379)                             | -        | -             | -                                    | (9,379)                             | -        | -             | 9,379                                | -                                   |
| Reading First, No Child Left Behind                         | (6,197)                             | -        | -             | -                                    | (6,197)                             | -        | -             | 6,197                                | -                                   |
| SY07-08 Title II Part A                                     | 168,326                             | 44,527   | 212,853       | -                                    | -                                   | -        | -             | -                                    | -                                   |
| FY00 Adult Basic Education Grant                            | (199)                               | -        | -             | -                                    | (199)                               | -        | -             | 199                                  | -                                   |
| FY11 Reading First A58-1-11CI-246                           | -                                   | -        | -             | -                                    | -                                   | 109,721  | 148,589       | -                                    | (38,868)                            |
| Technology Literacy Challenge, Title III                    | 12,218                              | 205,528  | 217,746       | -                                    | -                                   | -        | -             | -                                    | -                                   |
| FY98 CSPD                                                   | 60                                  | -        | -             | -                                    | 60                                  | -        | -             | (60)                                 | -                                   |
| CSPD Grant 7/1/96 - 6/30/97                                 | 232                                 | -        | -             | -                                    | 232                                 | -        | -             | (232)                                | -                                   |
| Vocational Rehab Grant #49-7-VF-1648                        | (39,659)                            | -        | -             | -                                    | (39,659)                            | -        | -             | 39,659                               | -                                   |
| Project 4 R's - ER, LS, MH                                  | 3,059                               | -        | -             | -                                    | 3,059                               | -        | -             | (3,059)                              | -                                   |
| In School Academic Improvement Program                      | 1,362                               | -        | -             | -                                    | 1,362                               | -        | -             | (1,362)                              | -                                   |
| Project 4 R's - WECC                                        | 345                                 | -        | -             | -                                    | 345                                 | -        | -             | (345)                                | -                                   |
| 93-94 Tech Prep                                             | (114)                               | -        | -             | -                                    | (114)                               | -        | -             | 114                                  | -                                   |
| 94/95 Tech Prep                                             | (1,320)                             | -        | -             | -                                    | (1,320)                             | -        | -             | 1,320                                | -                                   |
| IVTC State College 1/1/96 - 12/31/96                        | 2,651                               | -        | -             | -                                    | 2,651                               | -        | -             | (2,651)                              | -                                   |
| In Workforce Development Grant                              | 380                                 | -        | -             | -                                    | 380                                 | -        | -             | (380)                                | -                                   |
| IND WFD Stalcop LP                                          | 91                                  | -        | -             | -                                    | 91                                  | -        | -             | (91)                                 | -                                   |
| IN WFD Contacts Metals Welding                              | (517)                               | -        | -             | -                                    | (517)                               | -        | -             | 517                                  | -                                   |
| Chi-Training                                                | 31,772                              | 52,842   | 46,386        | -                                    | 38,228                              | 18,356   | 30,578        | -                                    | 26,006                              |
| Dental Assisting - WCC                                      | 21,222                              | -        | -             | -                                    | 21,222                              | 751      | 1,049         | (20,924)                             | -                                   |
| Building Capacity Grant                                     | (11,009)                            | -        | -             | -                                    | (11,009)                            | -        | -             | 11,009                               | -                                   |
| FY99 CPSD Grant                                             | (13,280)                            | -        | -             | -                                    | (13,280)                            | -        | -             | 13,280                               | -                                   |
| 93/94 REAP - Creston                                        | (1,703)                             | -        | -             | -                                    | (1,703)                             | -        | -             | 1,703                                | -                                   |

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended June 30, 2010 and 2011  
(Continued)

|                                         | Cash and<br>Investments<br>07-01-09 | Receipts              | Disbursements         | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-10 | Receipts              | Disbursements         | Other<br>Financing<br>Sources (Uses) | Cash and<br>Investments<br>06-30-11 |
|-----------------------------------------|-------------------------------------|-----------------------|-----------------------|--------------------------------------|-------------------------------------|-----------------------|-----------------------|--------------------------------------|-------------------------------------|
| Fiscal Stabilization - Education        | 6,423,852                           | 2,402,282             | 8,826,158             | 24                                   | -                                   | -                     | -                     | -                                    | -                                   |
| Title I - Grants to LEAs                | -                                   | 796,467               | 844,854               | -                                    | (48,387)                            | 488,890               | 440,503               | -                                    | -                                   |
| Special Education - Part B              | -                                   | 1,059,463             | 1,133,228             | -                                    | (73,765)                            | 1,965,641             | 1,919,433             | -                                    | (27,557)                            |
| Special Education - Part B - Preschool  | -                                   | 30,913                | 40,513                | -                                    | (9,600)                             | 73,626                | 64,398                | -                                    | (372)                               |
| Title I FY 11 ARRA 11-5360              | -                                   | -                     | -                     | -                                    | -                                   | 565,374               | 689,198               | -                                    | (123,824)                           |
| McKinney - Vento Education for Homeless | -                                   | 5,342                 | 5,342                 | -                                    | -                                   | -                     | -                     | -                                    | -                                   |
| School Lunch Equipment                  | -                                   | 70,700                | 70,700                | -                                    | -                                   | -                     | -                     | -                                    | -                                   |
| Payroll Clearing                        | 3,741,020                           | 46,822,300            | 48,068,889            | -                                    | 2,494,431                           | 45,969,622            | 46,524,957            | -                                    | 1,939,096                           |
| Totals                                  | <u>\$ 18,276,772</u>                | <u>\$ 222,896,271</u> | <u>\$ 207,036,858</u> | <u>\$ 6,257</u>                      | <u>\$ 34,142,442</u>                | <u>\$ 181,785,061</u> | <u>\$ 186,411,991</u> | <u>\$ 2,113,363</u>                  | <u>\$ 31,628,875</u>                |

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

METROPOLITAN SCHOOL DISTRICT OF WARREN 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, 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 (primary government).

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 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 which include taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, school corporation activities, revenue from community services activities, and other revenue from local sources.

Intermediate sources which include distributions from the County for fees collected for or on behalf of the School Corporation including educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

State sources which include distributions from the State of Indiana to be used by the School Corporation for various purposes. Included in state sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

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

Federal sources which include distributions from the federal government to be used by the School Corporation for various purposes. Included in federal sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Temporary loans which include money received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

Other receipts which include amounts received from various sources which include 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 which includes outflows for regular programs, special programs, adult and continuing education programs, summer school programs, enrichment programs, remediation, and payments to other governmental units.

Support services which include outflows for support services related to students, instruction, general administration, and school administration. It also includes outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services which include outflows for food service operations and community service operations.

Facilities acquisition and construction which includes outflows for the acquisition, development, construction, and improvement of new and existing facilities.

Debt services which include fixed obligations resulting from financial transactions previously entered into by the School Corporation. It includes all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges which include outflows for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

*F. Other financing sources and uses*

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

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

Sale of capital assets which includes money received when land, buildings, or equipment owned by the School Corporation is sold.

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

Transfers in which includes money 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 which includes money paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for money 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 money 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 is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

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

State statutes authorize the School Corporation to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**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. These risks may also be mitigated by the School Corporation by recording as a disbursement and replacement items purchased.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the School Corporation authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

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

*B. Teachers' Retirement Fund*

*Plan Description*

The Indiana Teachers' Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRF plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 286-3544

*Funding Policy and Annual Pension Cost*

The School Corporation contributes the employer's share to TRF for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995, is considered to be an obligation of, and is paid by, the State of Indiana.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://mustang.doe.state.in.us/TRENDS/fin.cfm>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Financial Reports of the School Corporation which are 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 supplementary information presented was prepared and/or approved by management of the School Corporation. It is presented as intended by the School Corporation.

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010

|                                                                                                         | General        | Debt Service | Retirement/<br>Severance<br>Bond<br>Debt<br>Service | Capital<br>Projects | School<br>Transportation | School<br>Bus<br>Replacement | Special<br>Education<br>Preschool | Retirement/<br>Severance<br>Bond | Construction | Series 1 -<br>MSD<br>Warren<br>Safe<br>Keeping<br>Acct. |
|---------------------------------------------------------------------------------------------------------|----------------|--------------|-----------------------------------------------------|---------------------|--------------------------|------------------------------|-----------------------------------|----------------------------------|--------------|---------------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ (1,661,484) | \$ (867,593) | \$ 885,904                                          | \$ 3,591,003        | \$ 1,497,550             | \$ 148,049                   | \$ (233,168)                      | \$ 2,633,422                     | \$ 58,319    | \$ 936,997                                              |
| Receipts:                                                                                               |                |              |                                                     |                     |                          |                              |                                   |                                  |              |                                                         |
| Local sources                                                                                           | 7,210,655      | 24,520,164   | 2,856,417                                           | 23,878,891          | 11,059,992               | 1,635,882                    | 17,810                            | -                                | 945          | -                                                       |
| State sources                                                                                           | 79,003,935     | -            | -                                                   | -                   | 293,923                  | -                            | 148,500                           | -                                | -            | -                                                       |
| Federal sources                                                                                         | -              | -            | -                                                   | -                   | -                        | -                            | -                                 | -                                | -            | -                                                       |
| Temporary loans                                                                                         | -              | -            | 508,829                                             | 907,341             | 2,105,820                | -                            | -                                 | -                                | -            | -                                                       |
| Other                                                                                                   | -              | -            | -                                                   | -                   | 502                      | -                            | -                                 | -                                | -            | -                                                       |
| Total receipts                                                                                          | 86,214,590     | 24,520,164   | 3,365,246                                           | 24,786,232          | 13,460,237               | 1,635,882                    | 166,310                           | -                                | 945          | -                                                       |
| Disbursements:                                                                                          |                |              |                                                     |                     |                          |                              |                                   |                                  |              |                                                         |
| Current:                                                                                                |                |              |                                                     |                     |                          |                              |                                   |                                  |              |                                                         |
| Instruction                                                                                             | 32,015,668     | -            | -                                                   | -                   | -                        | -                            | 84,149                            | -                                | -            | -                                                       |
| Support services                                                                                        | 40,213,992     | -            | -                                                   | 5,757,234           | 6,659,947                | 1,295,747                    | -                                 | -                                | -            | -                                                       |
| Noninstructional services                                                                               | 773,785        | -            | -                                                   | -                   | -                        | -                            | -                                 | -                                | -            | -                                                       |
| Facilities acquisition and construction                                                                 | -              | -            | -                                                   | 3,521,245           | -                        | -                            | -                                 | -                                | 44,346       | 173                                                     |
| Debt services                                                                                           | 2,769,101      | 17,602,179   | 3,175,846                                           | 12,574,194          | 4,972,377                | -                            | -                                 | -                                | -            | -                                                       |
| Nonprogrammed charges                                                                                   | 92,444         | -            | -                                                   | -                   | -                        | -                            | -                                 | -                                | -            | -                                                       |
| Total disbursements                                                                                     | 75,864,990     | 17,602,179   | 3,175,846                                           | 21,852,673          | 11,632,324               | 1,295,747                    | 84,149                            | -                                | 44,346       | 173                                                     |
| Excess (deficiency) of receipts over disbursements                                                      | 10,349,600     | 6,917,985    | 189,400                                             | 2,933,559           | 1,827,913                | 340,135                      | 82,161                            | -                                | (43,401)     | (173)                                                   |
| Other financing sources (uses):                                                                         |                |              |                                                     |                     |                          |                              |                                   |                                  |              |                                                         |
| Sale of capital assets                                                                                  | -              | -            | -                                                   | 6,258               | -                        | -                            | -                                 | -                                | -            | -                                                       |
| Transfers in                                                                                            | 145,678        | -            | -                                                   | -                   | -                        | -                            | -                                 | -                                | -            | -                                                       |
| Transfers out                                                                                           | -              | (67,759)     | -                                                   | -                   | -                        | -                            | 151,007                           | -                                | -            | -                                                       |
| Total other financing sources (uses)                                                                    | 145,678        | (67,759)     | -                                                   | 6,258               | -                        | -                            | 151,007                           | -                                | -            | -                                                       |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 10,495,278     | 6,850,226    | 189,400                                             | 2,939,817           | 1,827,913                | 340,135                      | 233,168                           | -                                | (43,401)     | (173)                                                   |
| Cash and investments - ending                                                                           | \$ 8,833,794   | \$ 5,982,633 | \$ 1,075,304                                        | \$ 6,530,820        | \$ 3,325,463             | \$ 488,184                   | \$ -                              | \$ 2,633,422                     | \$ 14,918    | \$ 936,824                                              |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | School Lunch | Textbook Rental | Performing Arts Center (PAC) | Child Care Program | Alternative Education | Early Intervention Grant | Reading Recovery | School Intervention and Career Counseling | FY10 WCHS - Game Plan for Greatness | WCC - Child Care/ Adult Ed |
|---------------------------------------------------------------------------------------------------------|--------------|-----------------|------------------------------|--------------------|-----------------------|--------------------------|------------------|-------------------------------------------|-------------------------------------|----------------------------|
| Cash and investments - beginning                                                                        | \$ (6,796)   | \$ (271,441)    | \$ -                         | \$ (368,191)       | \$ 138,251            | \$ -                     | \$ (32,077)      | \$ 1,206                                  | \$ -                                | \$ (339)                   |
| Receipts:                                                                                               |              |                 |                              |                    |                       |                          |                  |                                           |                                     |                            |
| Local sources                                                                                           | 1,950,110    | 501,498         | 159,050                      | 895,024            | -                     | -                        | -                | -                                         | 800                                 | -                          |
| State sources                                                                                           | 37,453       | 1,753,936       | -                            | -                  | 141,174               | 47,142                   | -                | -                                         | -                                   | -                          |
| Federal sources                                                                                         | 4,044,525    | -               | -                            | -                  | -                     | -                        | -                | -                                         | -                                   | -                          |
| Temporary loans                                                                                         | -            | -               | -                            | -                  | -                     | -                        | -                | -                                         | -                                   | -                          |
| Other                                                                                                   | 1,350        | -               | -                            | -                  | -                     | -                        | -                | -                                         | -                                   | -                          |
| Total receipts                                                                                          | 6,033,438    | 2,255,434       | 159,050                      | 895,024            | 141,174               | 47,142                   | -                | -                                         | 800                                 | -                          |
| Disbursements:                                                                                          |              |                 |                              |                    |                       |                          |                  |                                           |                                     |                            |
| Current:                                                                                                |              |                 |                              |                    |                       |                          |                  |                                           |                                     |                            |
| Instruction                                                                                             | -            | -               | -                            | -                  | -                     | 33,097                   | -                | -                                         | -                                   | -                          |
| Support services                                                                                        | 163,912      | 1,497,249       | 155,014                      | 190,052            | -                     | 14,732                   | -                | -                                         | -                                   | -                          |
| Noninstructional services                                                                               | 426,133      | -               | -                            | 704,285            | -                     | -                        | -                | -                                         | -                                   | -                          |
| Facilities acquisition and construction                                                                 | 5,282,247    | 31,151          | -                            | -                  | -                     | -                        | -                | -                                         | -                                   | -                          |
| Debt services                                                                                           | -            | -               | -                            | -                  | -                     | -                        | -                | -                                         | -                                   | -                          |
| Nonprogrammed charges                                                                                   | -            | -               | -                            | -                  | -                     | -                        | -                | -                                         | -                                   | -                          |
| Total disbursements                                                                                     | 5,872,292    | 1,528,400       | 155,014                      | 894,337            | -                     | 47,829                   | -                | -                                         | -                                   | -                          |
| Excess (deficiency) of receipts over disbursements                                                      | 161,146      | 727,034         | 4,036                        | 687                | 141,174               | (687)                    | -                | -                                         | 800                                 | -                          |
| Other financing sources (uses):                                                                         |              |                 |                              |                    |                       |                          |                  |                                           |                                     |                            |
| Sale of capital assets                                                                                  | -            | -               | -                            | -                  | -                     | -                        | -                | -                                         | -                                   | -                          |
| Transfers in                                                                                            | -            | 67,759          | -                            | -                  | -                     | -                        | -                | -                                         | -                                   | -                          |
| Transfers out                                                                                           | -            | -               | -                            | -                  | (279,425)             | -                        | -                | -                                         | -                                   | -                          |
| Total other financing sources (uses)                                                                    | -            | 67,759          | -                            | -                  | (279,425)             | -                        | -                | -                                         | -                                   | -                          |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 161,146      | 794,793         | 4,036                        | 687                | (138,251)             | (687)                    | -                | -                                         | 800                                 | -                          |
| Cash and investments - ending                                                                           | \$ 154,350   | \$ 523,352      | \$ 4,036                     | \$ (367,504)       | \$ -                  | \$ (687)                 | \$ (32,077)      | \$ 1,206                                  | \$ 800                              | \$ (339)                   |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                               | FY09<br>ASAI -<br>Lumina<br>Grant -<br>WCHS | FY09<br>RP/ST<br>Haunted<br>Indiana<br>Residency<br>Grant | National<br>School<br>Board<br>Association<br>Site<br>Visit Fun | FY10<br>Reebok<br>Foundation -<br>Brookview | Instruction<br>Support | WCHS -<br>CICFI -<br>Library<br>Collection<br>Development | FY09<br>Common<br>Goal<br>Graduation<br>Coaches | FY10<br>Hoover<br>Family Fund | Wellness<br>Center -<br>Target<br>Parent<br>Training | FY00-01<br>Oasis<br>Training |
|---------------------------------------------------------------------------------------------------------------|---------------------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------|---------------------------------------------|------------------------|-----------------------------------------------------------|-------------------------------------------------|-------------------------------|------------------------------------------------------|------------------------------|
| Cash and investments - beginning                                                                              | \$ 6,685                                    | \$ 2,070                                                  | \$ 4,640                                                        | \$ -                                        | \$ -                   | \$ 97                                                     | \$ 993                                          | \$ -                          | \$ 43,601                                            | \$ 3,510                     |
| Receipts:                                                                                                     |                                             |                                                           |                                                                 |                                             |                        |                                                           |                                                 |                               |                                                      |                              |
| Local sources                                                                                                 | -                                           | -                                                         | -                                                               | 10,000                                      | 9,959                  | 11,500                                                    | 23,231                                          | 14,879                        | 3,500                                                | 500                          |
| State sources                                                                                                 | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Federal sources                                                                                               | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Temporary loans                                                                                               | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Other                                                                                                         | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Total receipts                                                                                                | -                                           | -                                                         | -                                                               | 10,000                                      | 9,959                  | 11,500                                                    | 23,231                                          | 14,879                        | 3,500                                                | 500                          |
| Disbursements:                                                                                                |                                             |                                                           |                                                                 |                                             |                        |                                                           |                                                 |                               |                                                      |                              |
| Current:                                                                                                      |                                             |                                                           |                                                                 |                                             |                        |                                                           |                                                 |                               |                                                      |                              |
| Instruction                                                                                                   | -                                           | 2,070                                                     | -                                                               | 2,687                                       | 3,324                  | -                                                         | 19,434                                          | 12,958                        | -                                                    | -                            |
| Support services                                                                                              | 6,685                                       | -                                                         | 4,640                                                           | 4,630                                       | 2,101                  | 11,366                                                    | 2,742                                           | 1,899                         | 35,379                                               | 217                          |
| Noninstructional services                                                                                     | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Facilities acquisition and construction                                                                       | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Debt services                                                                                                 | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Nonprogrammed charges                                                                                         | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Total disbursements                                                                                           | 6,685                                       | 2,070                                                     | 4,640                                                           | 7,317                                       | 5,425                  | 11,366                                                    | 22,176                                          | 14,857                        | 35,379                                               | 217                          |
| Excess (deficiency) of receipts over<br>disbursements                                                         | (6,685)                                     | (2,070)                                                   | (4,640)                                                         | 2,683                                       | 4,534                  | 134                                                       | 1,055                                           | 22                            | (31,879)                                             | 283                          |
| Other financing sources (uses):                                                                               |                                             |                                                           |                                                                 |                                             |                        |                                                           |                                                 |                               |                                                      |                              |
| Sale of capital assets                                                                                        | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Transfers in                                                                                                  | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Transfers out                                                                                                 | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Total other financing sources (uses)                                                                          | -                                           | -                                                         | -                                                               | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                            |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | (6,685)                                     | (2,070)                                                   | (4,640)                                                         | 2,683                                       | 4,534                  | 134                                                       | 1,055                                           | 22                            | (31,879)                                             | 283                          |
| Cash and investments - ending                                                                                 | \$ -                                        | \$ -                                                      | \$ -                                                            | \$ 2,683                                    | \$ 4,534               | \$ 231                                                    | \$ 2,048                                        | \$ 22                         | \$ 11,722                                            | \$ 3,793                     |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY08<br>Cooking<br>Health -<br>Raymond<br>Park | WCC -<br>Pulliam<br>Charitable<br>Trust<br>Grant | Adult<br>and<br>Continuing<br>Education | FY02-04<br>Lilly<br>#2001-1495-000 | Lilly II<br>Grant<br>#2005-0481-000 | FY03-04<br>PL.<br>Run<br>Judo<br>Club | FY03<br>Stonybrook<br>B.A.D.<br>(TCI) | WAEF/<br>Lilly<br>Residency<br>Grants | 95/96<br>ABC<br>Training<br>Program | ABC<br>Welding |
|---------------------------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------|-----------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|----------------|
| Cash and investments - beginning                                                                        | \$ 10                                          | \$ 603                                           | \$ 8,311                                | \$ 236,996                         | \$ 185,895                          | \$ 1,175                              | \$ 1,603                              | \$ 6,767                              | \$ 24,874                           | \$ (4,148)     |
| Receipts:                                                                                               |                                                |                                                  |                                         |                                    |                                     |                                       |                                       |                                       |                                     |                |
| Local sources                                                                                           | -                                              | -                                                | -                                       | -                                  | 51                                  | -                                     | -                                     | 31                                    | -                                   | -              |
| State sources                                                                                           | -                                              | -                                                | -                                       | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Federal sources                                                                                         | -                                              | -                                                | -                                       | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Temporary loans                                                                                         | -                                              | -                                                | -                                       | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Other                                                                                                   | -                                              | -                                                | -                                       | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Total receipts                                                                                          | -                                              | -                                                | -                                       | -                                  | 51                                  | -                                     | -                                     | 31                                    | -                                   | -              |
| Disbursements:                                                                                          |                                                |                                                  |                                         |                                    |                                     |                                       |                                       |                                       |                                     |                |
| Current:                                                                                                |                                                |                                                  |                                         |                                    |                                     |                                       |                                       |                                       |                                     |                |
| Instruction                                                                                             | -                                              | 603                                              | -                                       | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Support services                                                                                        | 10                                             | -                                                | -                                       | -                                  | 164,174                             | -                                     | -                                     | 1,796                                 | -                                   | -              |
| Noninstructional services                                                                               | -                                              | -                                                | -                                       | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Facilities acquisition and construction                                                                 | -                                              | -                                                | -                                       | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Debt services                                                                                           | -                                              | -                                                | -                                       | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Nonprogrammed charges                                                                                   | -                                              | -                                                | -                                       | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Total disbursements                                                                                     | 10                                             | 603                                              | -                                       | -                                  | 164,174                             | -                                     | -                                     | 1,796                                 | -                                   | -              |
| Excess (deficiency) of receipts over disbursements                                                      | (10)                                           | (603)                                            | -                                       | -                                  | (164,123)                           | -                                     | -                                     | (1,765)                               | -                                   | -              |
| 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 | (10)                                           | (603)                                            | -                                       | -                                  | (164,123)                           | -                                     | -                                     | (1,765)                               | -                                   | -              |
| Cash and investments - ending                                                                           | \$ -                                           | \$ -                                             | \$ 8,311                                | \$ 236,996                         | \$ 21,772                           | \$ 1,175                              | \$ 1,603                              | \$ 5,002                              | \$ 24,874                           | \$ (4,148)     |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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 REGULATORY BASIS  
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 (Continued)

|                                                                                                         | I-Car    | Extra-Curricular Activities | Donations | Latino Community Learning Center | FY00-01 Parent Involvement | Ruth Lilly - Minor Grant | FY08 AE Efroymsen Fund | WCHS Water Damage | FY07 Caterpillar Logistics Adult Ed | Recreational Activities |
|---------------------------------------------------------------------------------------------------------|----------|-----------------------------|-----------|----------------------------------|----------------------------|--------------------------|------------------------|-------------------|-------------------------------------|-------------------------|
| Cash and investments - beginning                                                                        | \$ 5,544 | \$ 34,957                   | \$ 185    | \$ 1,412                         | \$ 650                     | \$ 449                   | \$ 555                 | \$ (8,575)        | \$ 1,549                            | \$ 8,569                |
| Receipts:                                                                                               |          |                             |           |                                  |                            |                          |                        |                   |                                     |                         |
| Local sources                                                                                           | -        | 40,706                      | -         | -                                | -                          | -                        | -                      | -                 | -                                   | -                       |
| State sources                                                                                           | -        | -                           | -         | -                                | -                          | -                        | -                      | -                 | -                                   | -                       |
| Federal sources                                                                                         | -        | -                           | -         | -                                | -                          | -                        | -                      | -                 | -                                   | -                       |
| Temporary loans                                                                                         | -        | -                           | -         | -                                | -                          | -                        | -                      | -                 | -                                   | -                       |
| Other                                                                                                   | -        | -                           | -         | -                                | -                          | -                        | -                      | -                 | -                                   | -                       |
| Total receipts                                                                                          | -        | 40,706                      | -         | -                                | -                          | -                        | -                      | -                 | -                                   | -                       |
| Disbursements:                                                                                          |          |                             |           |                                  |                            |                          |                        |                   |                                     |                         |
| Current:                                                                                                |          |                             |           |                                  |                            |                          |                        |                   |                                     |                         |
| Instruction                                                                                             | -        | -                           | -         | -                                | -                          | -                        | 380                    | -                 | -                                   | -                       |
| Support services                                                                                        | -        | 32,743                      | -         | -                                | -                          | -                        | 175                    | -                 | -                                   | -                       |
| Noninstructional services                                                                               | -        | -                           | -         | -                                | -                          | -                        | -                      | -                 | -                                   | -                       |
| Facilities acquisition and construction                                                                 | -        | -                           | -         | -                                | -                          | -                        | -                      | -                 | -                                   | 1,345                   |
| Debt services                                                                                           | -        | -                           | -         | -                                | -                          | -                        | -                      | -                 | -                                   | -                       |
| Nonprogrammed charges                                                                                   | -        | -                           | -         | -                                | -                          | -                        | -                      | -                 | -                                   | -                       |
| Total disbursements                                                                                     | -        | 32,743                      | -         | -                                | -                          | -                        | 555                    | -                 | -                                   | 1,345                   |
| Excess (deficiency) of receipts over disbursements                                                      | -        | 7,963                       | -         | -                                | -                          | -                        | (555)                  | -                 | -                                   | (1,345)                 |
| 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 | -        | 7,963                       | -         | -                                | -                          | -                        | (555)                  | -                 | -                                   | (1,345)                 |
| Cash and investments - ending                                                                           | \$ 5,544 | \$ 42,920                   | \$ 185    | \$ 1,412                         | \$ 650                     | \$ 449                   | \$ -                   | \$ (8,575)        | \$ 1,549                            | \$ 7,224                |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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 REGULATORY BASIS  
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 (Continued)

|                                                                                                               | FY00<br>Alternatives<br>to<br>Negative<br>RPMS | FY02<br>IPALCO<br>Heather<br>Hills<br>Grant | Transportation -<br>Pepsi Fund | Service<br>Building<br>Pepsi Fund | FY07 RPMS -<br>Champs<br>Grant<br>TNT<br>Meets<br>DDR | Scholarships<br>and<br>Awards | Miscellaneous<br>Programs | Reading<br>Grant -<br>Middle<br>Grades<br>Network | Let's<br>Communicate<br>in the<br>Classroom/<br>EA/<br>SP | FY10 -<br>MDWISE<br>Tools<br>for<br>Schools -<br>Lakeside<br>Elementary |
|---------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------------|--------------------------------|-----------------------------------|-------------------------------------------------------|-------------------------------|---------------------------|---------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------|
| Cash and investments - beginning                                                                              | \$ 1,904                                       | \$ 821                                      | \$ 660                         | \$ 1,171                          | \$ 41                                                 | \$ 101                        | \$ 5                      | \$ (57)                                           | \$ -                                                      | \$ -                                                                    |
| Receipts:                                                                                                     |                                                |                                             |                                |                                   |                                                       |                               |                           |                                                   |                                                           |                                                                         |
| Local sources                                                                                                 | -                                              | -                                           | 1,238                          | 635                               | -                                                     | -                             | -                         | -                                                 | 3,001                                                     | 30,001                                                                  |
| State sources                                                                                                 | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Federal sources                                                                                               | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Temporary loans                                                                                               | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Other                                                                                                         | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Total receipts                                                                                                | -                                              | -                                           | 1,238                          | 635                               | -                                                     | -                             | -                         | -                                                 | 3,001                                                     | 30,001                                                                  |
| Disbursements:                                                                                                |                                                |                                             |                                |                                   |                                                       |                               |                           |                                                   |                                                           |                                                                         |
| Current:                                                                                                      |                                                |                                             |                                |                                   |                                                       |                               |                           |                                                   |                                                           |                                                                         |
| Instruction                                                                                                   | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | 5                         | -                                                 | 1,526                                                     | 7,055                                                                   |
| Support services                                                                                              | -                                              | 821                                         | 1,809                          | 1,138                             | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Noninstructional services                                                                                     | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Facilities acquisition and construction                                                                       | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Debt services                                                                                                 | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Nonprogrammed charges                                                                                         | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Total disbursements                                                                                           | -                                              | 821                                         | 1,809                          | 1,138                             | -                                                     | -                             | 5                         | -                                                 | 1,526                                                     | 7,055                                                                   |
| Excess (deficiency) of receipts over<br>disbursements                                                         | -                                              | (821)                                       | (571)                          | (503)                             | -                                                     | -                             | (5)                       | -                                                 | 1,475                                                     | 22,946                                                                  |
| Other financing sources (uses):                                                                               |                                                |                                             |                                |                                   |                                                       |                               |                           |                                                   |                                                           |                                                                         |
| Sale of capital assets                                                                                        | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Transfers in                                                                                                  | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Transfers out                                                                                                 | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Total other financing sources (uses)                                                                          | -                                              | -                                           | -                              | -                                 | -                                                     | -                             | -                         | -                                                 | -                                                         | -                                                                       |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | -                                              | (821)                                       | (571)                          | (503)                             | -                                                     | -                             | (5)                       | -                                                 | 1,475                                                     | 22,946                                                                  |
| Cash and investments - ending                                                                                 | \$ 1,904                                       | \$ -                                        | \$ 89                          | \$ 668                            | \$ 41                                                 | \$ 101                        | \$ -                      | \$ (57)                                           | \$ 1,475                                                  | \$ 22,946                                                               |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
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 (Continued)

|                                                                                                         | FY99<br>Insurance<br>Replacement<br>Fund | Special<br>Projects -<br>Mary<br>Kay<br>Hunt | OML -<br>Deborah's<br>Closet -<br>WCC | Apprentice -<br>Welding | Bowen<br>Foundation<br>Certification<br>Grant | DWD-SPL<br>BIO-6-58<br>CFDA<br>#84.048 | FY10<br>Biomed<br>SPL<br>BIO-9-58 | FY09<br>First<br>Robotics -<br>WCC | Walker<br>Career<br>Center -<br>Equipment<br>(Radio<br>Tower) | FY09<br>High<br>Ability<br>(G/T)<br>Grant |
|---------------------------------------------------------------------------------------------------------|------------------------------------------|----------------------------------------------|---------------------------------------|-------------------------|-----------------------------------------------|----------------------------------------|-----------------------------------|------------------------------------|---------------------------------------------------------------|-------------------------------------------|
| Cash and investments - beginning                                                                        | \$ (130)                                 | \$ 15,333                                    | \$ 1,683                              | \$ (690)                | \$ 4,230                                      | \$ (44,962)                            | \$ -                              | \$ -                               | \$ 1,100                                                      | \$ 17,866                                 |
| Receipts:                                                                                               |                                          |                                              |                                       |                         |                                               |                                        |                                   |                                    |                                                               |                                           |
| Local sources                                                                                           | -                                        | 65,117                                       | -                                     | -                       | -                                             | 45,000                                 | -                                 | -                                  | -                                                             | -                                         |
| State sources                                                                                           | -                                        | -                                            | -                                     | -                       | -                                             | -                                      | 14,415                            | -                                  | -                                                             | -                                         |
| Federal sources                                                                                         | -                                        | -                                            | -                                     | -                       | -                                             | -                                      | -                                 | 2,500                              | -                                                             | -                                         |
| Temporary loans                                                                                         | -                                        | -                                            | -                                     | -                       | -                                             | -                                      | -                                 | -                                  | -                                                             | -                                         |
| Other                                                                                                   | -                                        | -                                            | -                                     | -                       | -                                             | -                                      | -                                 | -                                  | -                                                             | -                                         |
| Total receipts                                                                                          | -                                        | 65,117                                       | -                                     | -                       | -                                             | 45,000                                 | 14,415                            | 2,500                              | -                                                             | -                                         |
| Disbursements:                                                                                          |                                          |                                              |                                       |                         |                                               |                                        |                                   |                                    |                                                               |                                           |
| Current:                                                                                                |                                          |                                              |                                       |                         |                                               |                                        |                                   |                                    |                                                               |                                           |
| Instruction                                                                                             | -                                        | 1,214                                        | -                                     | -                       | 843                                           | 38                                     | 14,050                            | 2,500                              | -                                                             | 16,611                                    |
| Support services                                                                                        | -                                        | 3,805                                        | -                                     | -                       | -                                             | -                                      | 177                               | -                                  | -                                                             | 1,255                                     |
| Noninstructional services                                                                               | -                                        | -                                            | -                                     | -                       | -                                             | -                                      | -                                 | -                                  | -                                                             | -                                         |
| Facilities acquisition and construction                                                                 | -                                        | -                                            | -                                     | -                       | -                                             | -                                      | -                                 | -                                  | -                                                             | -                                         |
| Debt services                                                                                           | -                                        | -                                            | -                                     | -                       | -                                             | -                                      | -                                 | -                                  | -                                                             | -                                         |
| Nonprogrammed charges                                                                                   | -                                        | -                                            | -                                     | -                       | -                                             | -                                      | 220                               | -                                  | -                                                             | -                                         |
| Total disbursements                                                                                     | -                                        | 5,019                                        | -                                     | -                       | 843                                           | 38                                     | 14,447                            | 2,500                              | -                                                             | 17,866                                    |
| Excess (deficiency) of receipts over disbursements                                                      | -                                        | 60,098                                       | -                                     | -                       | (843)                                         | 44,962                                 | (32)                              | -                                  | -                                                             | (17,866)                                  |
| 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 | -                                        | 60,098                                       | -                                     | -                       | (843)                                         | 44,962                                 | (32)                              | -                                  | -                                                             | (17,866)                                  |
| Cash and investments - ending                                                                           | \$ (130)                                 | \$ 75,431                                    | \$ 1,683                              | \$ (690)                | \$ 3,387                                      | \$ -                                   | \$ (32)                           | \$ -                               | \$ 1,100                                                      | \$ -                                      |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY10<br>High<br>Ability<br>Grant<br>03410-171-PN01 | Adult<br>and<br>Continuing<br>Education | Step<br>Ahead | Drug<br>Free<br>Communities | Early<br>Childhood<br>Intervention<br>(First Steps) | Social<br>Service<br>Block<br>Grant -<br>State | Medicaid<br>Reimbursement | FY08<br>Clarion Fund -<br>Adult<br>Ed | FY08<br>St.<br>Francis Fund -<br>Adult<br>Ed | Medicaid<br>Reimbursement -<br>State |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------------|-----------------------------------------|---------------|-----------------------------|-----------------------------------------------------|------------------------------------------------|---------------------------|---------------------------------------|----------------------------------------------|--------------------------------------|
| Cash and investments - beginning                                                                        | \$ -                                               | \$ (1,119)                              | \$ 1,594      | \$ 1,016                    | \$ 4,059                                            | \$ 569                                         | \$ (5,618)                | \$ 14,708                             | \$ 5,699                                     | \$ 6,337                             |
| Receipts:                                                                                               |                                                    |                                         |               |                             |                                                     |                                                |                           |                                       |                                              |                                      |
| Local sources                                                                                           | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | 18,091                                | -                                            | -                                    |
| State sources                                                                                           | 77,802                                             | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | 43,102                               |
| Federal sources                                                                                         | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    |
| Temporary loans                                                                                         | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    |
| Other                                                                                                   | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    |
| Total receipts                                                                                          | 77,802                                             | -                                       | -             | -                           | -                                                   | -                                              | -                         | 18,091                                | -                                            | 43,102                               |
| Disbursements:                                                                                          |                                                    |                                         |               |                             |                                                     |                                                |                           |                                       |                                              |                                      |
| Current:                                                                                                |                                                    |                                         |               |                             |                                                     |                                                |                           |                                       |                                              |                                      |
| Instruction                                                                                             | 49,948                                             | -                                       | -             | -                           | -                                                   | -                                              | -                         | 3,764                                 | -                                            | -                                    |
| Support services                                                                                        | 11,297                                             | -                                       | -             | -                           | -                                                   | -                                              | -                         | 288                                   | -                                            | -                                    |
| Noninstructional services                                                                               | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    |
| Facilities acquisition and construction                                                                 | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    |
| Debt services                                                                                           | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    |
| Nonprogrammed charges                                                                                   | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    |
| Total disbursements                                                                                     | 61,245                                             | -                                       | -             | -                           | -                                                   | -                                              | -                         | 4,052                                 | -                                            | -                                    |
| Excess (deficiency) of receipts over disbursements                                                      | 16,557                                             | -                                       | -             | -                           | -                                                   | -                                              | -                         | 14,039                                | -                                            | 43,102                               |
| Other financing sources (uses):                                                                         |                                                    |                                         |               |                             |                                                     |                                                |                           |                                       |                                              |                                      |
| Sale of capital assets                                                                                  | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    |
| Transfers in                                                                                            | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    |
| Transfers out                                                                                           | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | (17,285)                             |
| Total other financing sources (uses)                                                                    | -                                                  | -                                       | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | (17,285)                             |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 16,557                                             | -                                       | -             | -                           | -                                                   | -                                              | -                         | 14,039                                | -                                            | 25,817                               |
| Cash and investments - ending                                                                           | \$ 16,557                                          | \$ (1,119)                              | \$ 1,594      | \$ 1,016                    | \$ 4,059                                            | \$ 569                                         | \$ (5,618)                | \$ 28,747                             | \$ 5,699                                     | \$ 32,154                            |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY08<br>Jobworks Fund -<br>Adult<br>Ed | Non-English<br>Speaking<br>Programs<br>P.L. 273-1999 | School<br>Technology | Technology<br>Grants<br>[IC 20-40-15] | Performance<br>Based<br>Awards | Access<br>Indiana | Education<br>to<br>Go -<br>WCC | Graduation<br>Bound -<br>AT&T | FY10<br>IN<br>School<br>Safety<br>(ISSSA) | Title II<br>Learning<br>Technologies |
|---------------------------------------------------------------------------------------------------------|----------------------------------------|------------------------------------------------------|----------------------|---------------------------------------|--------------------------------|-------------------|--------------------------------|-------------------------------|-------------------------------------------|--------------------------------------|
| Cash and investments - beginning                                                                        | \$ (6,548)                             | \$ 20,494                                            | \$ 151,876           | \$ 328,533                            | \$ 7,742                       | \$ 3,813          | \$ 699                         | \$ 17,142                     | \$ -                                      | \$ -                                 |
| Receipts:                                                                                               |                                        |                                                      |                      |                                       |                                |                   |                                |                               |                                           |                                      |
| Local sources                                                                                           | -                                      | -                                                    | -                    | -                                     | -                              | -                 | 3,767                          | -                             | -                                         | 19,242                               |
| State sources                                                                                           | -                                      | 97,952                                               | -                    | -                                     | -                              | -                 | -                              | -                             | -                                         | -                                    |
| Federal sources                                                                                         | 14,552                                 | -                                                    | 139,083              | -                                     | -                              | -                 | -                              | -                             | -                                         | -                                    |
| Temporary loans                                                                                         | -                                      | -                                                    | -                    | -                                     | -                              | -                 | -                              | -                             | -                                         | -                                    |
| Other                                                                                                   | -                                      | -                                                    | -                    | -                                     | -                              | -                 | -                              | -                             | -                                         | -                                    |
| Total receipts                                                                                          | 14,552                                 | 97,952                                               | 139,083              | -                                     | -                              | -                 | 3,767                          | -                             | -                                         | 19,242                               |
| Disbursements:                                                                                          |                                        |                                                      |                      |                                       |                                |                   |                                |                               |                                           |                                      |
| Current:                                                                                                |                                        |                                                      |                      |                                       |                                |                   |                                |                               |                                           |                                      |
| Instruction                                                                                             | 14,536                                 | 72,047                                               | -                    | -                                     | -                              | -                 | 2,856                          | 15,855                        | -                                         | -                                    |
| Support services                                                                                        | 1,112                                  | 25,905                                               | -                    | 219,651                               | -                              | -                 | -                              | 1,287                         | 9,381                                     | 4,550                                |
| Noninstructional services                                                                               | -                                      | -                                                    | -                    | -                                     | -                              | -                 | -                              | -                             | -                                         | -                                    |
| Facilities acquisition and construction                                                                 | -                                      | -                                                    | -                    | -                                     | -                              | -                 | -                              | -                             | -                                         | -                                    |
| Debt services                                                                                           | -                                      | -                                                    | -                    | -                                     | -                              | -                 | -                              | -                             | -                                         | -                                    |
| Nonprogrammed charges                                                                                   | -                                      | -                                                    | -                    | -                                     | -                              | -                 | -                              | -                             | -                                         | -                                    |
| Total disbursements                                                                                     | 15,648                                 | 97,952                                               | -                    | 219,651                               | -                              | -                 | 2,856                          | 17,142                        | 9,381                                     | 4,550                                |
| Excess (deficiency) of receipts over disbursements                                                      | (1,096)                                | -                                                    | 139,083              | (219,651)                             | -                              | -                 | 911                            | (17,142)                      | (9,381)                                   | 14,692                               |
| 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 | (1,096)                                | -                                                    | 139,083              | (219,651)                             | -                              | -                 | 911                            | (17,142)                      | (9,381)                                   | 14,692                               |
| Cash and investments - ending                                                                           | \$ (7,644)                             | \$ 20,494                                            | \$ 290,959           | \$ 108,882                            | \$ 7,742                       | \$ 3,813          | \$ 1,610                       | \$ -                          | \$ (9,381)                                | \$ 14,692                            |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | Adult<br>Ed<br>Welding<br>(est. 1/12/09) | FY00/01<br>Literacy<br>Skills -<br>EA/MO | Project<br>REAP | FY09<br>Acuity<br>Project<br>Site<br>Visit -<br>ST/EA | FY99 -<br>Principal<br>Leadership<br>Training | FY09<br>HA -<br>Title I<br>Distinguished<br>School<br>Award | FY07-08<br>Title I<br>Summer<br>School -<br>LA | FY03 -<br>Reading<br>Recovery | FY10<br>SH -<br>Title I<br>Distinguished<br>School | FY10<br>Reading<br>First |
|---------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|-----------------|-------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------------|------------------------------------------------|-------------------------------|----------------------------------------------------|--------------------------|
| Cash and investments - beginning                                                                        | \$ 1,556                                 | \$ 75                                    | \$ 2,054        | \$ 2,500                                              | \$ 1,558                                      | \$ 11,782                                                   | \$ 445                                         | \$ 635                        | \$ -                                               | \$ -                     |
| Receipts:                                                                                               |                                          |                                          |                 |                                                       |                                               |                                                             |                                                |                               |                                                    |                          |
| Local sources                                                                                           | 5,701                                    | -                                        | -               | 2,500                                                 | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| State sources                                                                                           | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Federal sources                                                                                         | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | 25,000                                             | 220,029                  |
| Temporary loans                                                                                         | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Other                                                                                                   | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Total receipts                                                                                          | 5,701                                    | -                                        | -               | 2,500                                                 | -                                             | -                                                           | -                                              | -                             | 25,000                                             | 220,029                  |
| Disbursements:                                                                                          |                                          |                                          |                 |                                                       |                                               |                                                             |                                                |                               |                                                    |                          |
| Current:                                                                                                |                                          |                                          |                 |                                                       |                                               |                                                             |                                                |                               |                                                    |                          |
| Instruction                                                                                             | 3,342                                    | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | 167,379                  |
| Support services                                                                                        | -                                        | -                                        | -               | -                                                     | -                                             | 11,782                                                      | -                                              | -                             | 8,442                                              | 52,401                   |
| Noninstructional services                                                                               | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Facilities acquisition and construction                                                                 | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Debt services                                                                                           | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Nonprogrammed charges                                                                                   | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Total disbursements                                                                                     | 3,342                                    | -                                        | -               | -                                                     | -                                             | 11,782                                                      | -                                              | -                             | 8,442                                              | 219,780                  |
| Excess (deficiency) of receipts over disbursements                                                      | 2,359                                    | -                                        | -               | 2,500                                                 | -                                             | (11,782)                                                    | -                                              | -                             | 16,558                                             | 249                      |
| Other financing sources (uses):                                                                         |                                          |                                          |                 |                                                       |                                               |                                                             |                                                |                               |                                                    |                          |
| Sale of capital assets                                                                                  | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Transfers in                                                                                            | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Transfers out                                                                                           | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Total other financing sources (uses)                                                                    | -                                        | -                                        | -               | -                                                     | -                                             | -                                                           | -                                              | -                             | -                                                  | -                        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 2,359                                    | -                                        | -               | 2,500                                                 | -                                             | (11,782)                                                    | -                                              | -                             | 16,558                                             | 249                      |
| Cash and investments - ending                                                                           | \$ 3,915                                 | \$ 75                                    | \$ 2,054        | \$ 5,000                                              | \$ 1,558                                      | \$ -                                                        | \$ 445                                         | \$ 635                        | \$ 16,558                                          | \$ 249                   |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY07<br>Title I | FY09<br>Title I | FY10<br>Title I | FY10<br>Title I<br>Arra<br>Transfer<br>from<br>IPS | FY10<br>Title I<br>Summer<br>Advantage<br>USA<br>Program | Chapter I | 96/97<br>Title I | P.LInnovative<br>Education<br>Program<br>Strategies<br>Title V<br>(Part A) | SY07-08<br>Title V,<br>Part A<br>Project<br>07-5360 | FY2000<br>Title I<br>7/1/99 - 6/30/00 |
|---------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------------------------------------------|----------------------------------------------------------|-----------|------------------|----------------------------------------------------------------------------|-----------------------------------------------------|---------------------------------------|
| Cash and investments - beginning                                                                        | \$ (110)        | \$ 333,451      | \$ -            | \$ -                                               | \$ -                                                     | \$ 93,656 | \$ (182,833)     | \$ 90,228                                                                  | \$ 8,682                                            | \$ (589)                              |
| Receipts:                                                                                               |                 |                 |                 |                                                    |                                                          |           |                  |                                                                            |                                                     |                                       |
| Local sources                                                                                           | -               | -               | 2,557           | 36,214                                             | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| State sources                                                                                           | -               | -               | -               | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Federal sources                                                                                         | -               | 285,235         | 2,237,808       | -                                                  | 138,350                                                  | -         | -                | -                                                                          | 10,704                                              | -                                     |
| Temporary loans                                                                                         | -               | -               | -               | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Other                                                                                                   | -               | -               | -               | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Total receipts                                                                                          | -               | 285,235         | 2,240,365       | 36,214                                             | 138,350                                                  | -         | -                | -                                                                          | 10,704                                              | -                                     |
| Disbursements:                                                                                          |                 |                 |                 |                                                    |                                                          |           |                  |                                                                            |                                                     |                                       |
| Current:                                                                                                |                 |                 |                 |                                                    |                                                          |           |                  |                                                                            |                                                     |                                       |
| Instruction                                                                                             | (93)            | 72,196          | 716,247         | 367                                                | 340,000                                                  | -         | -                | -                                                                          | 1,059                                               | -                                     |
| Support services                                                                                        | (17)            | 227,393         | 1,188,805       | -                                                  | -                                                        | -         | -                | -                                                                          | 17,914                                              | -                                     |
| Noninstructional services                                                                               | -               | 109             | 21,504          | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Facilities acquisition and construction                                                                 | -               | -               | -               | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Debt services                                                                                           | -               | -               | -               | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Nonprogrammed charges                                                                                   | -               | (723)           | 8,630           | -                                                  | -                                                        | -         | -                | -                                                                          | 413                                                 | -                                     |
| Total disbursements                                                                                     | (110)           | 298,975         | 1,935,186       | 367                                                | 340,000                                                  | -         | -                | -                                                                          | 19,386                                              | -                                     |
| Excess (deficiency) of receipts over disbursements                                                      | 110             | (13,740)        | 305,179         | 35,847                                             | (201,650)                                                | -         | -                | -                                                                          | (8,682)                                             | -                                     |
| Other financing sources (uses):                                                                         |                 |                 |                 |                                                    |                                                          |           |                  |                                                                            |                                                     |                                       |
| Sale of capital assets                                                                                  | -               | -               | -               | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Transfers in                                                                                            | -               | -               | 319,711         | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Transfers out                                                                                           | -               | (319,711)       | -               | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Total other financing sources (uses)                                                                    | -               | (319,711)       | 319,711         | -                                                  | -                                                        | -         | -                | -                                                                          | -                                                   | -                                     |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 110             | (333,451)       | 624,890         | 35,847                                             | (201,650)                                                | -         | -                | -                                                                          | (8,682)                                             | -                                     |
| Cash and investments - ending                                                                           | \$ -            | \$ -            | \$ 624,890      | \$ 35,847                                          | \$ (201,650)                                             | \$ 93,656 | \$ (182,833)     | \$ 90,228                                                                  | \$ -                                                | \$ (589)                              |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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 REGULATORY BASIS  
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 (Continued)

|                                                                                                               | 95/96 -<br>Chapter 2 | FY00<br>Title VI | IASA<br>Title VI<br>#96-164 | Improving<br>Schools<br>Act -<br>Title VI | FY98<br>IASA<br>Title VI -<br>Goals<br>2000 | FY99<br>Idea<br>Carryover<br>Grant | FY10<br>Idea<br>Part B<br>PR#<br>14210-059-PN01 | FY10<br>Section 619<br>Preschool<br>PR#<br>45710-059-PN01 | FY09<br>Idea<br>Part B<br>Carryover | Serve<br>America |
|---------------------------------------------------------------------------------------------------------------|----------------------|------------------|-----------------------------|-------------------------------------------|---------------------------------------------|------------------------------------|-------------------------------------------------|-----------------------------------------------------------|-------------------------------------|------------------|
| Cash and investments - beginning                                                                              | \$ 698               | \$ 401           | \$ (10,516)                 | \$ 5,623                                  | \$ (4,459)                                  | \$ (120,025)                       | \$ -                                            | \$ -                                                      | \$ -                                | \$ (36)          |
| Receipts:                                                                                                     |                      |                  |                             |                                           |                                             |                                    |                                                 |                                                           |                                     |                  |
| Local sources                                                                                                 | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| State sources                                                                                                 | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| Federal sources                                                                                               | -                    | -                | -                           | -                                         | -                                           | -                                  | 2,353,898                                       | 46,800                                                    | -                                   | -                |
| Temporary loans                                                                                               | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| Other                                                                                                         | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| Total receipts                                                                                                | -                    | -                | -                           | -                                         | -                                           | -                                  | 2,353,898                                       | 46,800                                                    | -                                   | -                |
| Disbursements:                                                                                                |                      |                  |                             |                                           |                                             |                                    |                                                 |                                                           |                                     |                  |
| Current:                                                                                                      |                      |                  |                             |                                           |                                             |                                    |                                                 |                                                           |                                     |                  |
| Instruction                                                                                                   | -                    | -                | -                           | -                                         | -                                           | -                                  | 1,270,987                                       | 33,009                                                    | 14,328                              | -                |
| Support services                                                                                              | -                    | -                | -                           | -                                         | -                                           | -                                  | 1,072,778                                       | 13,171                                                    | 5,455                               | -                |
| Noninstructional services                                                                                     | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| Facilities acquisition and construction                                                                       | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| Debt services                                                                                                 | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| Nonprogrammed charges                                                                                         | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| Total disbursements                                                                                           | -                    | -                | -                           | -                                         | -                                           | -                                  | 2,343,765                                       | 46,180                                                    | 19,783                              | -                |
| Excess (deficiency) of receipts over<br>disbursements                                                         | -                    | -                | -                           | -                                         | -                                           | -                                  | 10,133                                          | 620                                                       | (19,783)                            | -                |
| Other financing sources (uses):                                                                               |                      |                  |                             |                                           |                                             |                                    |                                                 |                                                           |                                     |                  |
| Sale of capital assets                                                                                        | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| Transfers in                                                                                                  | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | 146,379                             | -                |
| Transfers out                                                                                                 | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | -                                   | -                |
| Total other financing sources (uses)                                                                          | -                    | -                | -                           | -                                         | -                                           | -                                  | -                                               | -                                                         | 146,379                             | -                |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | -                    | -                | -                           | -                                         | -                                           | -                                  | 10,133                                          | 620                                                       | 126,596                             | -                |
| Cash and investments - ending                                                                                 | \$ 698               | \$ 401           | \$ (10,516)                 | \$ 5,623                                  | \$ (4,459)                                  | \$ (120,025)                       | \$ 10,133                                       | \$ 620                                                    | \$ 126,596                          | \$ (36)          |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY09<br>Preschool<br>Carryover<br>PR#<br>45709-059-PN01 | FY04<br>ERC -<br>Learn<br>and Serve<br>Grant | FY00<br>Capacity<br>Building<br>Idea<br>Project<br>142-059 | FY00<br>Idea<br>Carryover<br>Project<br>14299-059-PY02 | FY98<br>Idea<br>Grant<br>Project#<br>14298-059-PN01 | FY98<br>Preschool | 97-98<br>Idea<br>Carryover | 95/96<br>Idea<br>Carryover | (IDEA, Part B)<br>LEA Capacity<br>Building<br>(Sliver)<br>Grants | FY08<br>Part B<br>Carryover<br>14208-059-PY02 |
|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------|----------------------------------------------|------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------|-------------------|----------------------------|----------------------------|------------------------------------------------------------------|-----------------------------------------------|
| Cash and investments - beginning                                                                        | \$ -                                                    | \$ 14                                        | \$ (2,771)                                                 | \$ (165,507)                                           | \$ 111,202                                          | \$ 9,652          | \$ (362)                   | \$ (23,732)                | \$ (111,529)                                                     | \$ 42,993                                     |
| Receipts:                                                                                               |                                                         |                                              |                                                            |                                                        |                                                     |                   |                            |                            |                                                                  |                                               |
| Local sources                                                                                           | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | -                                             |
| State sources                                                                                           | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | -                                             |
| Federal sources                                                                                         | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | 544,390                                                          | -                                             |
| Temporary loans                                                                                         | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | -                                             |
| Other                                                                                                   | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | -                                             |
| Total receipts                                                                                          | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | 544,390                                                          | -                                             |
| Disbursements:                                                                                          |                                                         |                                              |                                                            |                                                        |                                                     |                   |                            |                            |                                                                  |                                               |
| Current:                                                                                                |                                                         |                                              |                                                            |                                                        |                                                     |                   |                            |                            |                                                                  |                                               |
| Instruction                                                                                             | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | 166,253                                                          | 32,000                                        |
| Support services                                                                                        | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | 120,229                                                          | 10,985                                        |
| Noninstructional services                                                                               | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | -                                             |
| Facilities acquisition and construction                                                                 | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | -                                             |
| Debt services                                                                                           | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | -                                             |
| Nonprogrammed charges                                                                                   | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | 8                                             |
| Total disbursements                                                                                     | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | 286,482                                                          | 42,993                                        |
| Excess (deficiency) of receipts over disbursements                                                      | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | 257,908                                                          | (42,993)                                      |
| Other financing sources (uses):                                                                         |                                                         |                                              |                                                            |                                                        |                                                     |                   |                            |                            |                                                                  |                                               |
| Sale of capital assets                                                                                  | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | -                                             |
| Transfers in                                                                                            | 1,120                                                   | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                                                                | -                                             |
| Transfers out                                                                                           | -                                                       | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | (146,379)                                                        | -                                             |
| Total other financing sources (uses)                                                                    | 1,120                                                   | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | (146,379)                                                        | -                                             |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,120                                                   | -                                            | -                                                          | -                                                      | -                                                   | -                 | -                          | -                          | 111,529                                                          | (42,993)                                      |
| Cash and investments - ending                                                                           | \$ 1,120                                                | \$ 14                                        | \$ (2,771)                                                 | \$ (165,507)                                           | \$ 111,202                                          | \$ 9,652          | \$ (362)                   | \$ (23,732)                | \$ -                                                             | \$ -                                          |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY09<br>Section<br>Preschool -<br>Section 619 | FY99<br>Idea<br>Part B | FY03<br>Idea B -<br>CFDA#<br>84.027A | Title I<br>Amendment | FY88<br>PL 94-142 | FY03<br>CSPD<br>CFDA#<br>84.027A | IN WFD<br>Stalcop LP<br>10/20/97 - 10/20/98 | IN WFD<br>Metro<br>Plastics<br>10/20/97 - 10/20/98 | IN WFD<br>Franklin<br>Power<br>Products | Federal<br>Assistance<br>Educational<br>Preschool<br>Handicapped |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------|------------------------|--------------------------------------|----------------------|-------------------|----------------------------------|---------------------------------------------|----------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 3,980                                      | \$ 131,858             | \$ 7,336                             | \$ (49)              | \$ (5,093)        | \$ (34)                          | \$ (2,794)                                  | \$ (556)                                           | \$ (2,621)                              | \$ 2,889                                                         |
| Receipts:                                                                                               |                                               |                        |                                      |                      |                   |                                  |                                             |                                                    |                                         |                                                                  |
| Local sources                                                                                           | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| State sources                                                                                           | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Federal sources                                                                                         | 15,343                                        | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Temporary loans                                                                                         | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Other                                                                                                   | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Total receipts                                                                                          | 15,343                                        | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Disbursements:                                                                                          |                                               |                        |                                      |                      |                   |                                  |                                             |                                                    |                                         |                                                                  |
| Current:                                                                                                |                                               |                        |                                      |                      |                   |                                  |                                             |                                                    |                                         |                                                                  |
| Instruction                                                                                             | 14,163                                        | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Support services                                                                                        | 4,040                                         | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Noninstructional services                                                                               | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Facilities acquisition and construction                                                                 | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Debt services                                                                                           | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Nonprogrammed charges                                                                                   | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Total disbursements                                                                                     | 18,203                                        | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Excess (deficiency) of receipts over disbursements                                                      | (2,860)                                       | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Other financing sources (uses):                                                                         |                                               |                        |                                      |                      |                   |                                  |                                             |                                                    |                                         |                                                                  |
| Sale of capital assets                                                                                  | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Transfers in                                                                                            | -                                             | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Transfers out                                                                                           | (1,120)                                       | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Total other financing sources (uses)                                                                    | (1,120)                                       | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (3,980)                                       | -                      | -                                    | -                    | -                 | -                                | -                                           | -                                                  | -                                       | -                                                                |
| Cash and investments - ending                                                                           | \$ -                                          | \$ 131,858             | \$ 7,336                             | \$ (49)              | \$ (5,093)        | \$ (34)                          | \$ (2,794)                                  | \$ (556)                                           | \$ (2,621)                              | \$ 2,889                                                         |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | PL 99-457<br>Preschool<br>Grant | FY04<br>Idea | FY99<br>Preschool<br>Grant | FY04<br>Idea<br>Carryover<br>Grant | FY04<br>Sliver<br>Grant/<br>Building<br>Capacity | Adult<br>Education<br>and Family<br>Literacy,<br>Title II | FY00<br>WFD<br>Bryant<br>Corp | FY00<br>GCS<br>Manufacturing | FY10<br>Adult<br>Basic<br>Education | FY10<br>Adult<br>Education<br>Outreach |
|---------------------------------------------------------------------------------------------------------|---------------------------------|--------------|----------------------------|------------------------------------|--------------------------------------------------|-----------------------------------------------------------|-------------------------------|------------------------------|-------------------------------------|----------------------------------------|
| Cash and investments - beginning                                                                        | \$ (30,122)                     | \$ 1,381     | \$ (16,308)                | \$ (13,322)                        | \$ 3,216                                         | \$ (9,151)                                                | \$ 470                        | \$ 6,146                     | \$ -                                | \$ -                                   |
| Receipts:                                                                                               |                                 |              |                            |                                    |                                                  |                                                           |                               |                              |                                     |                                        |
| Local sources                                                                                           | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | -                                   | -                                      |
| State sources                                                                                           | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | -                                   | -                                      |
| Federal sources                                                                                         | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | 160,991                             | 28,001                                 |
| Temporary loans                                                                                         | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | -                                   | -                                      |
| Other                                                                                                   | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | -                                   | -                                      |
| Total receipts                                                                                          | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | 160,991                             | 28,001                                 |
| Disbursements:                                                                                          |                                 |              |                            |                                    |                                                  |                                                           |                               |                              |                                     |                                        |
| Current:                                                                                                |                                 |              |                            |                                    |                                                  |                                                           |                               |                              |                                     |                                        |
| Instruction                                                                                             | -                               | 34           | -                          | -                                  | -                                                | -                                                         | -                             | -                            | 24,115                              | 1,314                                  |
| Support services                                                                                        | -                               | 4            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | 116,917                             | 21,516                                 |
| Noninstructional services                                                                               | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | -                                   | -                                      |
| Facilities acquisition and construction                                                                 | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | -                                   | -                                      |
| Debt services                                                                                           | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | -                                   | -                                      |
| Nonprogrammed charges                                                                                   | -                               | -            | -                          | -                                  | -                                                | -                                                         | -                             | -                            | -                                   | -                                      |
| Total disbursements                                                                                     | -                               | 38           | -                          | -                                  | -                                                | -                                                         | -                             | -                            | 141,032                             | 22,830                                 |
| Excess (deficiency) of receipts over disbursements                                                      | -                               | (38)         | -                          | -                                  | -                                                | -                                                         | -                             | -                            | 19,959                              | 5,171                                  |
| 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 | -                               | (38)         | -                          | -                                  | -                                                | -                                                         | -                             | -                            | 19,959                              | 5,171                                  |
| Cash and investments - ending                                                                           | \$ (30,122)                     | \$ 1,343     | \$ (16,308)                | \$ (13,322)                        | \$ 3,216                                         | \$ (9,151)                                                | \$ 470                        | \$ 6,146                     | \$ 19,959                           | \$ 5,171                               |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY99<br>Tech<br>Education<br>and Development<br>Corp | Adult<br>Basic<br>Education<br>7/1/95 - 6/30/96 | 96/97<br>Adult<br>Basic<br>Education | FY97-98<br>Adult<br>Basic<br>Education | CETA<br>Program<br>(JTPA) | FY06<br>Idea<br>Part B<br>Grant | FY06<br>Preschool<br>Grant | FY02-03<br>WFD<br>General Devices | FY02-04<br>Idea<br>7/1/01 - 6/30/02 | Drug<br>Free<br>Schools |
|---------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------|--------------------------------------|----------------------------------------|---------------------------|---------------------------------|----------------------------|-----------------------------------|-------------------------------------|-------------------------|
| Cash and investments - beginning                                                                        | \$ 1,190                                             | \$ (443)                                        | \$ 2,257                             | \$ (5,273)                             | \$ 1,408                  | \$ (1,603)                      | \$ 937                     | \$ 276                            | \$ (4,707)                          | \$ (18,959)             |
| Receipts:                                                                                               |                                                      |                                                 |                                      |                                        |                           |                                 |                            |                                   |                                     |                         |
| Local sources                                                                                           | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| State sources                                                                                           | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| Federal sources                                                                                         | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| Temporary loans                                                                                         | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| Other                                                                                                   | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| Total receipts                                                                                          | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| Disbursements:                                                                                          |                                                      |                                                 |                                      |                                        |                           |                                 |                            |                                   |                                     |                         |
| Current:                                                                                                |                                                      |                                                 |                                      |                                        |                           |                                 |                            |                                   |                                     |                         |
| Instruction                                                                                             | -                                                    | -                                               | -                                    | -                                      | -                         | (1,387)                         | -                          | -                                 | -                                   | -                       |
| Support services                                                                                        | -                                                    | -                                               | -                                    | -                                      | -                         | (216)                           | -                          | -                                 | -                                   | -                       |
| Noninstructional services                                                                               | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| Facilities acquisition and construction                                                                 | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| Debt services                                                                                           | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| Nonprogrammed charges                                                                                   | -                                                    | -                                               | -                                    | -                                      | -                         | -                               | -                          | -                                 | -                                   | -                       |
| Total disbursements                                                                                     | -                                                    | -                                               | -                                    | -                                      | -                         | (1,603)                         | -                          | -                                 | -                                   | -                       |
| Excess (deficiency) of receipts over disbursements                                                      | -                                                    | -                                               | -                                    | -                                      | -                         | 1,603                           | -                          | -                                 | -                                   | -                       |
| 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 | -                                                    | -                                               | -                                    | -                                      | -                         | 1,603                           | -                          | -                                 | -                                   | -                       |
| Cash and investments - ending                                                                           | \$ 1,190                                             | \$ (443)                                        | \$ 2,257                             | \$ (5,273)                             | \$ 1,408                  | \$ -                            | \$ 937                     | \$ 276                            | \$ (4,707)                          | \$ (18,959)             |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | Drug<br>Free<br>Schools<br>PL 99-570 | FY99<br>Project<br>Peace -<br>Eastridge | FY10<br>Drug<br>Free<br>Schools<br>09-5360 | 95-96<br>Drug<br>Free<br>Schools | FY02<br>Drug<br>Free<br>CFDA<br>84.186 | 94/95<br>Drug<br>Free<br>Schools | Title IV<br>Safe/<br>Drug<br>Free<br>Schools | FY98<br>Safe and<br>Drug<br>Free<br>Schools | Removal of<br>Architectural<br>Barrier to<br>Handicapped | Education<br>for<br>Economic<br>Security |
|---------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------------------|--------------------------------------------|----------------------------------|----------------------------------------|----------------------------------|----------------------------------------------|---------------------------------------------|----------------------------------------------------------|------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 26                                | \$ 146                                  | \$ -                                       | \$ 1,031                         | \$ (3,837)                             | \$ 121                           | \$ (20,033)                                  | \$ (15,716)                                 | \$ 2,258                                                 | \$ (617)                                 |
| Receipts:                                                                                               |                                      |                                         |                                            |                                  |                                        |                                  |                                              |                                             |                                                          |                                          |
| Local sources                                                                                           | -                                    | -                                       | -                                          | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| State sources                                                                                           | -                                    | -                                       | -                                          | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| Federal sources                                                                                         | -                                    | -                                       | 6,112                                      | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| Temporary loans                                                                                         | -                                    | -                                       | -                                          | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| Other                                                                                                   | -                                    | -                                       | -                                          | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| Total receipts                                                                                          | -                                    | -                                       | 6,112                                      | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| Disbursements:                                                                                          |                                      |                                         |                                            |                                  |                                        |                                  |                                              |                                             |                                                          |                                          |
| Current:                                                                                                |                                      |                                         |                                            |                                  |                                        |                                  |                                              |                                             |                                                          |                                          |
| Instruction                                                                                             | -                                    | -                                       | 5,488                                      | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| Support services                                                                                        | -                                    | -                                       | 667                                        | -                                | -                                      | -                                | -                                            | -                                           | 1,169                                                    | -                                        |
| Noninstructional services                                                                               | -                                    | -                                       | -                                          | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| Facilities acquisition and construction                                                                 | -                                    | -                                       | -                                          | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| Debt services                                                                                           | -                                    | -                                       | -                                          | -                                | -                                      | -                                | -                                            | -                                           | -                                                        | -                                        |
| Nonprogrammed charges                                                                                   | -                                    | -                                       | -                                          | -                                | -                                      | -                                | -                                            | -                                           | 1,089                                                    | -                                        |
| Total disbursements                                                                                     | -                                    | -                                       | 6,155                                      | -                                | -                                      | -                                | -                                            | -                                           | 2,258                                                    | -                                        |
| Excess (deficiency) of receipts over disbursements                                                      | -                                    | -                                       | (43)                                       | -                                | -                                      | -                                | -                                            | -                                           | (2,258)                                                  | -                                        |
| 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 | -                                    | -                                       | (43)                                       | -                                | -                                      | -                                | -                                            | -                                           | (2,258)                                                  | -                                        |
| Cash and investments - ending                                                                           | \$ 26                                | \$ 146                                  | \$ (43)                                    | \$ 1,031                         | \$ (3,837)                             | \$ 121                           | \$ (20,033)                                  | \$ (15,716)                                 | \$ -                                                     | \$ (617)                                 |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                               | Title II -<br>Dwight D.<br>Eisenhower -<br>Science and<br>Math Technology<br>Grants | Technology<br>Related<br>Assistance for<br>Individuals<br>with<br>Disabilities | Dwight D.<br>Eisenhower<br>Math/<br>Science<br>Act | FY03<br>Adult<br>Basic<br>Education | FY04<br>Adult<br>Education | FY06<br>Adult<br>Education<br>Program#<br>2006-8039 | FY07<br>Adult<br>Education<br>CFDA#<br>84.002A | FY08<br>Adult<br>Education<br>Grant | FY09<br>Adult<br>Basic<br>Education<br>2009-8039 | Title III -<br>Energy<br>Conservation |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------|----------------------------|-----------------------------------------------------|------------------------------------------------|-------------------------------------|--------------------------------------------------|---------------------------------------|
| Cash and investments - beginning                                                                              | \$ 1,225                                                                            | \$ 11,115                                                                      | \$ 6,244                                           | \$ (5,312)                          | \$ (495)                   | \$ (288)                                            | \$ 8,550                                       | \$ (1,925)                          | \$ 13,572                                        | \$ (5)                                |
| Receipts:                                                                                                     |                                                                                     |                                                                                |                                                    |                                     |                            |                                                     |                                                |                                     |                                                  |                                       |
| Local sources                                                                                                 | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| State sources                                                                                                 | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Federal sources                                                                                               | 12,221                                                                              | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Temporary loans                                                                                               | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Other                                                                                                         | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Total receipts                                                                                                | 12,221                                                                              | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Disbursements:                                                                                                |                                                                                     |                                                                                |                                                    |                                     |                            |                                                     |                                                |                                     |                                                  |                                       |
| Current:                                                                                                      |                                                                                     |                                                                                |                                                    |                                     |                            |                                                     |                                                |                                     |                                                  |                                       |
| Instruction                                                                                                   | 16,802                                                                              | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | (1,788)                             | 4,464                                            | -                                     |
| Support services                                                                                              | 1,624                                                                               | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | (137)                               | 9,108                                            | -                                     |
| Noninstructional services                                                                                     | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Facilities acquisition and construction                                                                       | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Debt services                                                                                                 | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Nonprogrammed charges                                                                                         | 861                                                                                 | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Total disbursements                                                                                           | 19,287                                                                              | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | (1,925)                             | 13,572                                           | -                                     |
| Excess (deficiency) of receipts over<br>disbursements                                                         | (7,066)                                                                             | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | 1,925                               | (13,572)                                         | -                                     |
| Other financing sources (uses):                                                                               |                                                                                     |                                                                                |                                                    |                                     |                            |                                                     |                                                |                                     |                                                  |                                       |
| Sale of capital assets                                                                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Transfers in                                                                                                  | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Transfers out                                                                                                 | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Total other financing sources (uses)                                                                          | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | -                                   | -                                                | -                                     |
| Excess (deficiency) of receipts and other<br>financing sources over disbursements<br>and other financing uses | (7,066)                                                                             | -                                                                              | -                                                  | -                                   | -                          | -                                                   | -                                              | 1,925                               | (13,572)                                         | -                                     |
| Cash and investments - ending                                                                                 | \$ (5,841)                                                                          | \$ 11,115                                                                      | \$ 6,244                                           | \$ (5,312)                          | \$ (495)                   | \$ (288)                                            | \$ 8,550                                       | \$ -                                | \$ -                                             | \$ (5)                                |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY09<br>Outreach<br>(Adult Ed)<br>2009-8130 | Vocational<br>and<br>Technical<br>Board<br>Grants | Vocational<br>Disadvantage<br>Program | FY09<br>Perkins<br>Grant | FY96/97<br>Tech<br>Prep | 96/97<br>Perkins<br>Basic<br>Grant | Automotive<br>Service<br>Excellence<br>Certification | 97-98<br>Tech<br>Prep | Title VII<br>Bilingual<br>(Includes<br>Lau<br>Program) | Tech<br>Education<br>Initiative<br>Grant |
|---------------------------------------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------------|---------------------------------------|--------------------------|-------------------------|------------------------------------|------------------------------------------------------|-----------------------|--------------------------------------------------------|------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 4,089                                    | \$ -                                              | \$ (1,196)                            | \$ (13,299)              | \$ 5,731                | \$ 7,054                           | \$ (7,000)                                           | \$ 480                | \$ (117)                                               | \$ 2,665                                 |
| Receipts:                                                                                               |                                             |                                                   |                                       |                          |                         |                                    |                                                      |                       |                                                        |                                          |
| Local sources                                                                                           | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| State sources                                                                                           | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Federal sources                                                                                         | -                                           | 175,386                                           | -                                     | 51,926                   | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Temporary loans                                                                                         | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Other                                                                                                   | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Total receipts                                                                                          | -                                           | 175,386                                           | -                                     | 51,926                   | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Disbursements:                                                                                          |                                             |                                                   |                                       |                          |                         |                                    |                                                      |                       |                                                        |                                          |
| Current:                                                                                                |                                             |                                                   |                                       |                          |                         |                                    |                                                      |                       |                                                        |                                          |
| Instruction                                                                                             | -                                           | 128,243                                           | -                                     | 31,943                   | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Support services                                                                                        | 4,089                                       | 50,050                                            | -                                     | 1,918                    | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Noninstructional services                                                                               | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Facilities acquisition and construction                                                                 | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Debt services                                                                                           | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Nonprogrammed charges                                                                                   | -                                           | -                                                 | -                                     | 4,766                    | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Total disbursements                                                                                     | 4,089                                       | 178,293                                           | -                                     | 38,627                   | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Excess (deficiency) of receipts over disbursements                                                      | (4,089)                                     | (2,907)                                           | -                                     | 13,299                   | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Other financing sources (uses):                                                                         |                                             |                                                   |                                       |                          |                         |                                    |                                                      |                       |                                                        |                                          |
| Sale of capital assets                                                                                  | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Transfers in                                                                                            | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Transfers out                                                                                           | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Total other financing sources (uses)                                                                    | -                                           | -                                                 | -                                     | -                        | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (4,089)                                     | (2,907)                                           | -                                     | 13,299                   | -                       | -                                  | -                                                    | -                     | -                                                      | -                                        |
| Cash and investments - ending                                                                           | \$ -                                        | \$ (2,907)                                        | \$ (1,196)                            | \$ -                     | \$ 5,731                | \$ 7,054                           | \$ (7,000)                                           | \$ 480                | \$ (117)                                               | \$ 2,665                                 |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY07<br>Perkins<br>Grant -<br>WCC | FY00<br>Tech<br>Prep<br>Mini<br>Grant | FY05<br>Perkins<br>Project<br>05-4700-5393 | FY03<br>Youth<br>Innovative<br>Program #<br>YIP-2-58 | Medicaid<br>Reimbursement -<br>Federal | Educating<br>America,<br>Title III | Other<br>Federal<br>Programs | FY08<br>Readiness and<br>Emergency<br>Management | School<br>to Work<br>Opportunity<br>Implementation | Challenge<br>Grant<br>for<br>Technology<br>(Dir USDOE) |
|---------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------|------------------------------------------------------|----------------------------------------|------------------------------------|------------------------------|--------------------------------------------------|----------------------------------------------------|--------------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ (20)                           | \$ 207                                | \$ (338)                                   | \$ (1)                                               | \$ 137,499                             | \$ (2,346)                         | \$ (9)                       | \$ -                                             | \$ 1,911                                           | \$ (1,215)                                             |
| Receipts:                                                                                               |                                   |                                       |                                            |                                                      |                                        |                                    |                              |                                                  |                                                    |                                                        |
| Local sources                                                                                           | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                | -                                                  | -                                                      |
| State sources                                                                                           | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                | -                                                  | -                                                      |
| Federal sources                                                                                         | -                                 | -                                     | -                                          | -                                                    | 65,041                                 | -                                  | -                            | 137,695                                          | -                                                  | -                                                      |
| Temporary loans                                                                                         | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                | -                                                  | -                                                      |
| Other                                                                                                   | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                | -                                                  | -                                                      |
| Total receipts                                                                                          | -                                 | -                                     | -                                          | -                                                    | 65,041                                 | -                                  | -                            | 137,695                                          | -                                                  | -                                                      |
| Disbursements:                                                                                          |                                   |                                       |                                            |                                                      |                                        |                                    |                              |                                                  |                                                    |                                                        |
| Current:                                                                                                |                                   |                                       |                                            |                                                      |                                        |                                    |                              |                                                  |                                                    |                                                        |
| Instruction                                                                                             | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                | -                                                  | -                                                      |
| Support services                                                                                        | -                                 | -                                     | -                                          | -                                                    | 5,170                                  | -                                  | -                            | 132,354                                          | -                                                  | -                                                      |
| Noninstructional services                                                                               | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                | -                                                  | -                                                      |
| Facilities acquisition and construction                                                                 | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                | -                                                  | -                                                      |
| Debt services                                                                                           | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                | -                                                  | -                                                      |
| Nonprogrammed charges                                                                                   | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | 5,341                                            | -                                                  | -                                                      |
| Total disbursements                                                                                     | -                                 | -                                     | -                                          | -                                                    | 5,170                                  | -                                  | -                            | 137,695                                          | -                                                  | -                                                      |
| Excess (deficiency) of receipts over disbursements                                                      | -                                 | -                                     | -                                          | -                                                    | 59,871                                 | -                                  | -                            | -                                                | -                                                  | -                                                      |
| 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 | -                                 | -                                     | -                                          | -                                                    | 59,871                                 | -                                  | -                            | -                                                | -                                                  | -                                                      |
| Cash and investments - ending                                                                           | \$ (20)                           | \$ 207                                | \$ (338)                                   | \$ (1)                                               | \$ 197,370                             | \$ (2,346)                         | \$ (9)                       | \$ -                                             | \$ 1,911                                           | \$ (1,215)                                             |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | FY00<br>School<br>to Work | IDEA       | Improving<br>Teaching<br>Quality,<br>No Child<br>Left,<br>Title II, Part A | FY09<br>Title II,<br>Enhancing<br>Education -<br>Tech | Title III,<br>Language<br>Instruction | Public<br>Charter<br>School<br>ESEA<br>Title X, Part C | ABC<br>Welding<br>10/1/96 - 6/30/97 | ABC<br>Training<br>Program<br>96/97 | FY98<br>Adult<br>Basic<br>Education | Reading<br>First,<br>No Child<br>Left<br>Behind |
|---------------------------------------------------------------------------------------------------------|---------------------------|------------|----------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 61                     | \$ -       | \$ 80,205                                                                  | \$ -                                                  | \$ -                                  | \$ 17                                                  | \$ 3,937                            | \$ 23,478                           | \$ (9,379)                          | \$ (6,197)                                      |
| Receipts:                                                                                               |                           |            |                                                                            |                                                       |                                       |                                                        |                                     |                                     |                                     |                                                 |
| Local sources                                                                                           | -                         | -          | -                                                                          | 8,354                                                 | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| State sources                                                                                           | -                         | -          | -                                                                          | -                                                     | 80,210                                | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Federal sources                                                                                         | -                         | -          | 194,653                                                                    | 189,265                                               | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Temporary loans                                                                                         | -                         | -          | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Other                                                                                                   | -                         | -          | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Total receipts                                                                                          | -                         | -          | 194,653                                                                    | 197,619                                               | 80,210                                | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Disbursements:                                                                                          |                           |            |                                                                            |                                                       |                                       |                                                        |                                     |                                     |                                     |                                                 |
| Current:                                                                                                |                           |            |                                                                            |                                                       |                                       |                                                        |                                     |                                     |                                     |                                                 |
| Instruction                                                                                             | -                         | -          | 214,191                                                                    | 157,840                                               | 72,000                                | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Support services                                                                                        | -                         | 2,521      | 54,209                                                                     | 40,619                                                | 6,606                                 | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Noninstructional services                                                                               | -                         | -          | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Facilities acquisition and construction                                                                 | -                         | -          | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Debt services                                                                                           | -                         | -          | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Nonprogrammed charges                                                                                   | -                         | -          | 8,124                                                                      | 5,200                                                 | 1,604                                 | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Total disbursements                                                                                     | -                         | 2,521      | 276,524                                                                    | 203,659                                               | 80,210                                | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Excess (deficiency) of receipts over disbursements                                                      | -                         | (2,521)    | (81,871)                                                                   | (6,040)                                               | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Other financing sources (uses):                                                                         |                           |            |                                                                            |                                                       |                                       |                                                        |                                     |                                     |                                     |                                                 |
| Sale of capital assets                                                                                  | -                         | -          | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Transfers in                                                                                            | -                         | -          | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Transfers out                                                                                           | -                         | -          | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Total other financing sources (uses)                                                                    | -                         | -          | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                         | (2,521)    | (81,871)                                                                   | (6,040)                                               | -                                     | -                                                      | -                                   | -                                   | -                                   | -                                               |
| Cash and investments - ending                                                                           | \$ 61                     | \$ (2,521) | \$ (1,666)                                                                 | \$ (6,040)                                            | \$ -                                  | \$ 17                                                  | \$ 3,937                            | \$ 23,478                           | \$ (9,379)                          | \$ (6,197)                                      |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | SY07-08<br>Title II<br>Part A | FY00<br>Adult<br>Basic<br>Education<br>Grant | Technology<br>Literacy<br>Challenge,<br>Title III | FY98<br>CSPD | CSPD<br>Grant<br>7/1/96 - 6/30/97 | Vocational<br>Rehab<br>Grant<br>#49-7-VF-1648 | Project<br>4 R's -<br>ER, LS, MH | In School<br>Academic<br>Improvement<br>Program | Project<br>4 R's -<br>WECC | 93-94<br>Tech<br>Prep |
|---------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------|---------------------------------------------------|--------------|-----------------------------------|-----------------------------------------------|----------------------------------|-------------------------------------------------|----------------------------|-----------------------|
| Cash and investments - beginning                                                                        | \$ 168,326                    | \$ (199)                                     | \$ 12,218                                         | \$ 60        | \$ 232                            | \$ (39,659)                                   | \$ 3,059                         | \$ 1,362                                        | \$ 345                     | \$ (114)              |
| Receipts:                                                                                               |                               |                                              |                                                   |              |                                   |                                               |                                  |                                                 |                            |                       |
| Local sources                                                                                           | -                             | -                                            | -                                                 | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| State sources                                                                                           | -                             | -                                            | 205,528                                           | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Federal sources                                                                                         | 44,527                        | -                                            | -                                                 | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Temporary loans                                                                                         | -                             | -                                            | -                                                 | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Other                                                                                                   | -                             | -                                            | -                                                 | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Total receipts                                                                                          | <u>44,527</u>                 | <u>-</u>                                     | <u>205,528</u>                                    | <u>-</u>     | <u>-</u>                          | <u>-</u>                                      | <u>-</u>                         | <u>-</u>                                        | <u>-</u>                   | <u>-</u>              |
| Disbursements:                                                                                          |                               |                                              |                                                   |              |                                   |                                               |                                  |                                                 |                            |                       |
| Current:                                                                                                |                               |                                              |                                                   |              |                                   |                                               |                                  |                                                 |                            |                       |
| Instruction                                                                                             | 166,196                       | -                                            | 162,472                                           | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Support services                                                                                        | 38,364                        | -                                            | 38,723                                            | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Noninstructional services                                                                               | -                             | -                                            | -                                                 | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Facilities acquisition and construction                                                                 | -                             | -                                            | -                                                 | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Debt services                                                                                           | -                             | -                                            | -                                                 | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Nonprogrammed charges                                                                                   | 8,293                         | -                                            | 16,551                                            | -            | -                                 | -                                             | -                                | -                                               | -                          | -                     |
| Total disbursements                                                                                     | <u>212,853</u>                | <u>-</u>                                     | <u>217,746</u>                                    | <u>-</u>     | <u>-</u>                          | <u>-</u>                                      | <u>-</u>                         | <u>-</u>                                        | <u>-</u>                   | <u>-</u>              |
| Excess (deficiency) of receipts over disbursements                                                      | <u>(168,326)</u>              | <u>-</u>                                     | <u>(12,218)</u>                                   | <u>-</u>     | <u>-</u>                          | <u>-</u>                                      | <u>-</u>                         | <u>-</u>                                        | <u>-</u>                   | <u>-</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>(168,326)</u>              | <u>-</u>                                     | <u>(12,218)</u>                                   | <u>-</u>     | <u>-</u>                          | <u>-</u>                                      | <u>-</u>                         | <u>-</u>                                        | <u>-</u>                   | <u>-</u>              |
| Cash and investments - ending                                                                           | <u>\$ -</u>                   | <u>\$ (199)</u>                              | <u>\$ -</u>                                       | <u>\$ 60</u> | <u>\$ 232</u>                     | <u>\$ (39,659)</u>                            | <u>\$ 3,059</u>                  | <u>\$ 1,362</u>                                 | <u>\$ 345</u>              | <u>\$ (114)</u>       |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | 94/95<br>Tech<br>Prep | IVTC<br>State<br>College<br>1/1/96 - 12/31/96 | In Workforce<br>Development<br>Grant | IND WFD<br>Stalcorp LP | IN WFD<br>Contacts<br>Metals<br>Welding | Chi-Training | Dental<br>Assisting -<br>WCC | Building<br>Capacity<br>Grant | FY99<br>CPSD<br>Grant |
|---------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------------------|--------------------------------------|------------------------|-----------------------------------------|--------------|------------------------------|-------------------------------|-----------------------|
| Cash and investments - beginning                                                                        | \$ (1,320)            | \$ 2,651                                      | \$ 380                               | \$ 91                  | \$ (517)                                | \$ 31,772    | \$ 21,222                    | \$ (11,009)                   | \$ (13,280)           |
| Receipts:                                                                                               |                       |                                               |                                      |                        |                                         |              |                              |                               |                       |
| Local sources                                                                                           | -                     | -                                             | -                                    | -                      | -                                       | 52,842       | -                            | -                             | -                     |
| State sources                                                                                           | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Federal sources                                                                                         | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Temporary loans                                                                                         | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Other                                                                                                   | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Total receipts                                                                                          | -                     | -                                             | -                                    | -                      | -                                       | 52,842       | -                            | -                             | -                     |
| Disbursements:                                                                                          |                       |                                               |                                      |                        |                                         |              |                              |                               |                       |
| Current:                                                                                                |                       |                                               |                                      |                        |                                         |              |                              |                               |                       |
| Instruction                                                                                             | -                     | -                                             | -                                    | -                      | -                                       | 31,326       | -                            | -                             | -                     |
| Support services                                                                                        | -                     | -                                             | -                                    | -                      | -                                       | 15,060       | -                            | -                             | -                     |
| Noninstructional services                                                                               | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Facilities acquisition and construction                                                                 | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Debt services                                                                                           | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Nonprogrammed charges                                                                                   | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Total disbursements                                                                                     | -                     | -                                             | -                                    | -                      | -                                       | 46,386       | -                            | -                             | -                     |
| Excess (deficiency) of receipts over disbursements                                                      | -                     | -                                             | -                                    | -                      | -                                       | 6,456        | -                            | -                             | -                     |
| Other financing sources (uses):                                                                         |                       |                                               |                                      |                        |                                         |              |                              |                               |                       |
| Sale of capital assets                                                                                  | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Transfers in                                                                                            | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Transfers out                                                                                           | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Total other financing sources (uses)                                                                    | -                     | -                                             | -                                    | -                      | -                                       | -            | -                            | -                             | -                     |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                     | -                                             | -                                    | -                      | -                                       | 6,456        | -                            | -                             | -                     |
| Cash and investments - ending                                                                           | \$ (1,320)            | \$ 2,651                                      | \$ 380                               | \$ 91                  | \$ (517)                                | \$ 38,228    | \$ 21,222                    | \$ (11,009)                   | \$ (13,280)           |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2010  
 (Continued)

|                                                                                                         | 93/94<br>REAP -<br>Creston | Fiscal<br>Stabilization -<br>Education | Title I -<br>Grants<br>to LEAs | Special<br>Education -<br>Part B | Special<br>Education -<br>Part B -<br>Preschool | McKinney -<br>Vento<br>Education<br>for<br>Homeless | School<br>Lunch<br>Equipment | Payroll<br>Clearing | Totals        |
|---------------------------------------------------------------------------------------------------------|----------------------------|----------------------------------------|--------------------------------|----------------------------------|-------------------------------------------------|-----------------------------------------------------|------------------------------|---------------------|---------------|
| Cash and investments - beginning                                                                        | \$ (1,703)                 | \$ 6,423,852                           | \$ -                           | \$ -                             | \$ -                                            | \$ -                                                | \$ -                         | \$ 3,741,020        | \$ 18,276,772 |
| Receipts:                                                                                               |                            |                                        |                                |                                  |                                                 |                                                     |                              |                     |               |
| Local sources                                                                                           | -                          | -                                      | -                              | -                                | -                                               | -                                                   | -                            | -                   | 75,095,855    |
| State sources                                                                                           | -                          | -                                      | -                              | -                                | -                                               | -                                                   | -                            | -                   | 81,945,072    |
| Federal sources                                                                                         | -                          | 2,402,282                              | 796,467                        | 1,059,463                        | 30,913                                          | 5,342                                               | 70,700                       | -                   | 15,509,202    |
| Temporary loans                                                                                         | -                          | -                                      | -                              | -                                | -                                               | -                                                   | -                            | -                   | 3,521,990     |
| Other                                                                                                   | -                          | -                                      | -                              | -                                | -                                               | -                                                   | -                            | 46,822,300          | 46,824,152    |
| Total receipts                                                                                          | -                          | 2,402,282                              | 796,467                        | 1,059,463                        | 30,913                                          | 5,342                                               | 70,700                       | 46,822,300          | 222,896,271   |
| Disbursements:                                                                                          |                            |                                        |                                |                                  |                                                 |                                                     |                              |                     |               |
| Current:                                                                                                |                            |                                        |                                |                                  |                                                 |                                                     |                              |                     |               |
| Instruction                                                                                             | -                          | 8,826,158                              | 230,248                        | 137,282                          | 21,077                                          | -                                                   | -                            | -                   | 45,436,473    |
| Support services                                                                                        | -                          | -                                      | 601,891                        | 955,714                          | 19,436                                          | 5,342                                               | -                            | -                   | 61,355,008    |
| Noninstructional services                                                                               | -                          | -                                      | 10,017                         | -                                | -                                               | -                                                   | 70,700                       | -                   | 2,006,533     |
| Facilities acquisition and construction                                                                 | -                          | -                                      | -                              | 40,232                           | -                                               | -                                                   | -                            | -                   | 8,920,739     |
| Debt services                                                                                           | -                          | -                                      | -                              | -                                | -                                               | -                                                   | -                            | -                   | 41,093,697    |
| Nonprogrammed charges                                                                                   | -                          | -                                      | 2,698                          | -                                | -                                               | -                                                   | -                            | 48,068,889          | 48,224,408    |
| Total disbursements                                                                                     | -                          | 8,826,158                              | 844,854                        | 1,133,228                        | 40,513                                          | 5,342                                               | 70,700                       | 48,068,889          | 207,036,858   |
| Excess (deficiency) of receipts over disbursements                                                      | -                          | (6,423,876)                            | (48,387)                       | (73,765)                         | (9,600)                                         | -                                                   | -                            | (1,246,589)         | 15,859,413    |
| Other financing sources (uses):                                                                         |                            |                                        |                                |                                  |                                                 |                                                     |                              |                     |               |
| Sale of capital assets                                                                                  | -                          | -                                      | -                              | -                                | -                                               | -                                                   | -                            | -                   | 6,258         |
| Transfers in                                                                                            | -                          | 24                                     | -                              | -                                | -                                               | -                                                   | -                            | -                   | 680,671       |
| Transfers out                                                                                           | -                          | -                                      | -                              | -                                | -                                               | -                                                   | -                            | -                   | (680,672)     |
| Total other financing sources (uses)                                                                    | -                          | 24                                     | -                              | -                                | -                                               | -                                                   | -                            | -                   | 6,257         |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | -                          | (6,423,852)                            | (48,387)                       | (73,765)                         | (9,600)                                         | -                                                   | -                            | (1,246,589)         | 15,865,670    |
| Cash and investments - ending                                                                           | \$ (1,703)                 | \$ -                                   | \$ (48,387)                    | \$ (73,765)                      | \$ (9,600)                                      | \$ -                                                | \$ -                         | \$ 2,494,431        | \$ 34,142,442 |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011

|                                                                                                         | General             | Debt Service        | Retirement/<br>Severance<br>Bond<br>Debt<br>Service | Capital<br>Projects | School<br>Transportation | School<br>Bus<br>Replacement | Rainy<br>Day        | Retirement/<br>Severance<br>Bond | Construction    | Series 1 -<br>MSD<br>Warren<br>Safe<br>Keeping<br>Acct. |
|---------------------------------------------------------------------------------------------------------|---------------------|---------------------|-----------------------------------------------------|---------------------|--------------------------|------------------------------|---------------------|----------------------------------|-----------------|---------------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 8,833,794        | \$ 5,982,633        | \$ 1,075,304                                        | \$ 6,530,820        | \$ 3,325,463             | \$ 488,184                   | \$ -                | \$ 2,633,422                     | \$ 14,918       | \$ 936,824                                              |
| Receipts:                                                                                               |                     |                     |                                                     |                     |                          |                              |                     |                                  |                 |                                                         |
| Local sources                                                                                           | 841,155             | 12,169,512          | 1,969,665                                           | 9,549,772           | 6,762,612                | 966,657                      | -                   | -                                | 101             | -                                                       |
| Intermediate sources                                                                                    | -                   | -                   | -                                                   | -                   | -                        | -                            | -                   | -                                | -               | -                                                       |
| State sources                                                                                           | 79,478,202          | -                   | 109,450                                             | -                   | 142,681                  | -                            | -                   | -                                | -               | -                                                       |
| Federal sources                                                                                         | -                   | -                   | -                                                   | -                   | -                        | -                            | -                   | -                                | -               | -                                                       |
| Temporary loans                                                                                         | -                   | -                   | 1,202,176                                           | 1,545,773           | 2,046,315                | -                            | -                   | -                                | -               | -                                                       |
| Other                                                                                                   | 885                 | -                   | -                                                   | -                   | 1,000                    | -                            | -                   | -                                | -               | -                                                       |
| Total receipts                                                                                          | <u>80,320,242</u>   | <u>12,169,512</u>   | <u>3,281,291</u>                                    | <u>11,095,545</u>   | <u>8,952,608</u>         | <u>966,657</u>               | <u>-</u>            | <u>-</u>                         | <u>101</u>      | <u>-</u>                                                |
| Disbursements:                                                                                          |                     |                     |                                                     |                     |                          |                              |                     |                                  |                 |                                                         |
| Current:                                                                                                |                     |                     |                                                     |                     |                          |                              |                     |                                  |                 |                                                         |
| Instruction                                                                                             | 53,323,709          | -                   | -                                                   | -                   | -                        | -                            | -                   | -                                | -               | -                                                       |
| Support services                                                                                        | 25,902,409          | -                   | -                                                   | 7,468,067           | 6,915,762                | 797,996                      | -                   | -                                | -               | -                                                       |
| Noninstructional services                                                                               | 960,798             | -                   | -                                                   | -                   | -                        | -                            | -                   | -                                | -               | -                                                       |
| Facilities acquisition and construction                                                                 | -                   | -                   | -                                                   | 3,170,827           | -                        | -                            | -                   | -                                | 1,733           | 15,000                                                  |
| Debt services                                                                                           | -                   | 14,608,983          | 2,774,416                                           | 2,009,583           | 2,101,108                | -                            | -                   | -                                | -               | -                                                       |
| Nonprogrammed charges                                                                                   | 44,058              | -                   | -                                                   | -                   | -                        | -                            | -                   | -                                | -               | -                                                       |
| Total disbursements                                                                                     | <u>80,230,974</u>   | <u>14,608,983</u>   | <u>2,774,416</u>                                    | <u>12,648,477</u>   | <u>9,016,870</u>         | <u>797,996</u>               | <u>-</u>            | <u>-</u>                         | <u>1,733</u>    | <u>15,000</u>                                           |
| Excess (deficiency) of receipts over disbursements                                                      | <u>89,268</u>       | <u>(2,439,471)</u>  | <u>506,875</u>                                      | <u>(1,552,932)</u>  | <u>(64,262)</u>          | <u>168,661</u>               | <u>-</u>            | <u>-</u>                         | <u>(1,632)</u>  | <u>(15,000)</u>                                         |
| Other financing sources (uses):                                                                         |                     |                     |                                                     |                     |                          |                              |                     |                                  |                 |                                                         |
| Proceeds of long-term debt                                                                              | -                   | -                   | -                                                   | -                   | -                        | -                            | -                   | -                                | -               | -                                                       |
| Sale of capital assets                                                                                  | -                   | -                   | -                                                   | 27,240              | -                        | -                            | -                   | -                                | -               | -                                                       |
| Transfers in                                                                                            | 312,914             | -                   | -                                                   | 128,936             | 168,688                  | -                            | 2,000,000           | -                                | -               | -                                                       |
| Transfers out                                                                                           | (115,650)           | (1,350,007)         | -                                                   | (1,465,800)         | -                        | -                            | -                   | -                                | (13,286)        | -                                                       |
| Total other financing sources (uses)                                                                    | <u>197,264</u>      | <u>(1,350,007)</u>  | <u>-</u>                                            | <u>(1,309,624)</u>  | <u>168,688</u>           | <u>-</u>                     | <u>2,000,000</u>    | <u>-</u>                         | <u>(13,286)</u> | <u>-</u>                                                |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | <u>286,532</u>      | <u>(3,789,478)</u>  | <u>506,875</u>                                      | <u>(2,862,556)</u>  | <u>104,426</u>           | <u>168,661</u>               | <u>2,000,000</u>    | <u>-</u>                         | <u>(14,918)</u> | <u>(15,000)</u>                                         |
| Cash and investments - ending                                                                           | <u>\$ 9,120,326</u> | <u>\$ 2,193,155</u> | <u>\$ 1,582,179</u>                                 | <u>\$ 3,668,264</u> | <u>\$ 3,429,889</u>      | <u>\$ 656,845</u>            | <u>\$ 2,000,000</u> | <u>\$ 2,633,422</u>              | <u>\$ -</u>     | <u>\$ 921,824</u>                                       |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | 2011<br>QSCB<br>Bonds | School<br>Lunch | Textbook<br>Rental | Levy<br>Excess | Performing<br>Arts<br>Center (PAC) | Child<br>Care<br>Program | Alternative<br>Education | Early<br>Intervention<br>Grant | Reading<br>Recovery | School<br>Intervention<br>and<br>Career<br>Counseling |
|---------------------------------------------------------------------------------------------------------|-----------------------|-----------------|--------------------|----------------|------------------------------------|--------------------------|--------------------------|--------------------------------|---------------------|-------------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ -                  | \$ 154,350      | \$ 523,352         | \$ -           | \$ 4,036                           | \$ (367,504)             | \$ -                     | \$ (687)                       | \$ (32,077)         | \$ 1,206                                              |
| Receipts:                                                                                               |                       |                 |                    |                |                                    |                          |                          |                                |                     |                                                       |
| Local sources                                                                                           | -                     | 1,804,895       | 469,154            | 168,688        | 180,126                            | 854,218                  | -                        | -                              | -                   | -                                                     |
| Intermediate sources                                                                                    | -                     | -               | -                  | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| State sources                                                                                           | -                     | 34,720          | 1,202,904          | -              | -                                  | -                        | 147,166                  | 18,541                         | -                   | -                                                     |
| Federal sources                                                                                         | -                     | 4,754,745       | -                  | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| Temporary loans                                                                                         | -                     | -               | -                  | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| Other                                                                                                   | -                     | 300             | -                  | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| Total receipts                                                                                          | -                     | 6,594,660       | 1,672,058          | 168,688        | 180,126                            | 854,218                  | 147,166                  | 18,541                         | -                   | -                                                     |
| Disbursements:                                                                                          |                       |                 |                    |                |                                    |                          |                          |                                |                     |                                                       |
| Current:                                                                                                |                       |                 |                    |                |                                    |                          |                          |                                |                     |                                                       |
| Instruction                                                                                             | -                     | -               | -                  | -              | -                                  | -                        | 147,166                  | 10,245                         | -                   | -                                                     |
| Support services                                                                                        | -                     | 170,016         | 1,543,307          | -              | 169,303                            | 191,755                  | -                        | 7,543                          | -                   | -                                                     |
| Noninstructional services                                                                               | -                     | 414,459         | -                  | -              | -                                  | 672,589                  | -                        | -                              | -                   | -                                                     |
| Facilities acquisition and construction                                                                 | 107,133               | 5,364,742       | 18,045             | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| Debt services                                                                                           | -                     | -               | -                  | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| Nonprogrammed charges                                                                                   | -                     | -               | -                  | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| Total disbursements                                                                                     | 107,133               | 5,949,217       | 1,561,352          | -              | 169,303                            | 864,344                  | 147,166                  | 17,788                         | -                   | -                                                     |
| Excess (deficiency) of receipts over disbursements                                                      | (107,133)             | 645,443         | 110,706            | 168,688        | 10,823                             | (10,126)                 | -                        | 753                            | -                   | -                                                     |
| Other financing sources (uses):                                                                         |                       |                 |                    |                |                                    |                          |                          |                                |                     |                                                       |
| Proceeds of long-term debt                                                                              | 1,911,000             | -               | -                  | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| Sale of capital assets                                                                                  | -                     | -               | -                  | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| Transfers in                                                                                            | -                     | -               | 350,007            | -              | -                                  | -                        | -                        | -                              | -                   | -                                                     |
| Transfers out                                                                                           | -                     | -               | -                  | (168,688)      | -                                  | -                        | -                        | -                              | 32,077              | (1,206)                                               |
| Total other financing sources (uses)                                                                    | 1,911,000             | -               | 350,007            | (168,688)      | -                                  | -                        | -                        | -                              | 32,077              | (1,206)                                               |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,803,867             | 645,443         | 460,713            | -              | 10,823                             | (10,126)                 | -                        | 753                            | 32,077              | (1,206)                                               |
| Cash and investments - ending                                                                           | \$ 1,803,867          | \$ 799,793      | \$ 984,065         | \$ -           | \$ 14,859                          | \$ (377,630)             | \$ -                     | \$ 66                          | \$ -                | \$ -                                                  |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | FY10<br>WCHS -<br>Game<br>Plan for<br>Greatness | WCC -<br>Child<br>Care/<br>Adult<br>Ed | FY11<br>ASAI -<br>Lumina<br>Grant -<br>WCHS | FY10<br>Reebok<br>Foundation -<br>Brookview | Instruction<br>Support | WCHS -<br>CICFI -<br>Library<br>Collection<br>Development | FY09<br>Common<br>Goal<br>Graduation<br>Coaches | FY10<br>Hoover<br>Family Fund | Wellness<br>Center -<br>Target<br>Parent<br>Training | FY11<br>Lots2Give<br>Award -<br>Liberty<br>Park |
|---------------------------------------------------------------------------------------------------------|-------------------------------------------------|----------------------------------------|---------------------------------------------|---------------------------------------------|------------------------|-----------------------------------------------------------|-------------------------------------------------|-------------------------------|------------------------------------------------------|-------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 800                                          | \$ (339)                               | \$ -                                        | \$ 2,683                                    | \$ 4,534               | \$ 231                                                    | \$ 2,048                                        | \$ 22                         | \$ 11,722                                            | \$ -                                            |
| Receipts:                                                                                               |                                                 |                                        |                                             |                                             |                        |                                                           |                                                 |                               |                                                      |                                                 |
| Local sources                                                                                           | -                                               | -                                      | 8,959                                       | -                                           | -                      | 12,000                                                    | 13,966                                          | -                             | 3,000                                                | 2,107                                           |
| Intermediate sources                                                                                    | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| State sources                                                                                           | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Federal sources                                                                                         | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Temporary loans                                                                                         | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Other                                                                                                   | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Total receipts                                                                                          | -                                               | -                                      | 8,959                                       | -                                           | -                      | 12,000                                                    | 13,966                                          | -                             | 3,000                                                | 2,107                                           |
| Disbursements:                                                                                          |                                                 |                                        |                                             |                                             |                        |                                                           |                                                 |                               |                                                      |                                                 |
| Current:                                                                                                |                                                 |                                        |                                             |                                             |                        |                                                           |                                                 |                               |                                                      |                                                 |
| Instruction                                                                                             | -                                               | -                                      | 1,598                                       | 996                                         | 3,900                  | -                                                         | 13,856                                          | 16                            | 7,211                                                | -                                               |
| Support services                                                                                        | -                                               | -                                      | 2,996                                       | -                                           | 634                    | 11,986                                                    | 2,156                                           | 2                             | 1,993                                                | 2,107                                           |
| Noninstructional services                                                                               | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Facilities acquisition and construction                                                                 | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Debt services                                                                                           | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Nonprogrammed charges                                                                                   | 800                                             | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Total disbursements                                                                                     | 800                                             | -                                      | 4,594                                       | 996                                         | 4,534                  | 11,986                                                    | 16,012                                          | 18                            | 9,204                                                | 2,107                                           |
| Excess (deficiency) of receipts over disbursements                                                      | (800)                                           | -                                      | 4,365                                       | (996)                                       | (4,534)                | 14                                                        | (2,046)                                         | (18)                          | (6,204)                                              | -                                               |
| Other financing sources (uses):                                                                         |                                                 |                                        |                                             |                                             |                        |                                                           |                                                 |                               |                                                      |                                                 |
| Proceeds of long-term debt                                                                              | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Sale of capital assets                                                                                  | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Transfers in                                                                                            | -                                               | 339                                    | -                                           | -                                           | -                      | -                                                         | -                                               | -                             | -                                                    | -                                               |
| Transfers out                                                                                           | -                                               | -                                      | -                                           | -                                           | -                      | -                                                         | -                                               | (4)                           | -                                                    | -                                               |
| Total other financing sources (uses)                                                                    | -                                               | 339                                    | -                                           | -                                           | -                      | -                                                         | -                                               | (4)                           | -                                                    | -                                               |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (800)                                           | 339                                    | 4,365                                       | (996)                                       | (4,534)                | 14                                                        | (2,046)                                         | (22)                          | (6,204)                                              | -                                               |
| Cash and investments - ending                                                                           | \$ -                                            | \$ -                                   | \$ 4,365                                    | \$ 1,687                                    | \$ -                   | \$ 245                                                    | \$ 2                                            | \$ -                          | \$ 5,518                                             | \$ -                                            |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | FY00-01<br>Oasis<br>Training | Adult<br>and<br>Continuing<br>Education | Peacemakers -<br>WCHS -<br>United<br>Way | FY02-04<br>Lilly<br>#2001-1495-000 | Lilly II<br>Grant<br>#2005-0481-000 | FY03-04<br>PL.<br>Run<br>Judo<br>Club | FY03<br>Stonybrook<br>B.A.D.<br>(TCI) | WAEF/<br>Lilly<br>Residency<br>Grants | 95/96<br>ABC<br>Training<br>Program | ABC<br>Welding |
|---------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------|------------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|----------------|
| Cash and investments - beginning                                                                        | \$ 3,793                     | \$ 8,311                                | \$ -                                     | \$ 236,996                         | \$ 21,772                           | \$ 1,175                              | \$ 1,603                              | \$ 5,002                              | \$ 24,874                           | \$ (4,148)     |
| Receipts:                                                                                               |                              |                                         |                                          |                                    |                                     |                                       |                                       |                                       |                                     |                |
| Local sources                                                                                           | 601                          | -                                       | 2,736                                    | -                                  | -                                   | -                                     | -                                     | 36                                    | -                                   | -              |
| Intermediate sources                                                                                    | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| State sources                                                                                           | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Federal sources                                                                                         | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Temporary loans                                                                                         | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Other                                                                                                   | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Total receipts                                                                                          | 601                          | -                                       | 2,736                                    | -                                  | -                                   | -                                     | -                                     | 36                                    | -                                   | -              |
| Disbursements:                                                                                          |                              |                                         |                                          |                                    |                                     |                                       |                                       |                                       |                                     |                |
| Current:                                                                                                |                              |                                         |                                          |                                    |                                     |                                       |                                       |                                       |                                     |                |
| Instruction                                                                                             | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Support services                                                                                        | 184                          | -                                       | -                                        | 2,061                              | 21,772                              | -                                     | -                                     | -                                     | -                                   | -              |
| Noninstructional services                                                                               | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Facilities acquisition and construction                                                                 | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Debt services                                                                                           | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Nonprogrammed charges                                                                                   | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Total disbursements                                                                                     | 184                          | -                                       | -                                        | 2,061                              | 21,772                              | -                                     | -                                     | -                                     | -                                   | -              |
| Excess (deficiency) of receipts over disbursements                                                      | 417                          | -                                       | 2,736                                    | (2,061)                            | (21,772)                            | -                                     | -                                     | 36                                    | -                                   | -              |
| Other financing sources (uses):                                                                         |                              |                                         |                                          |                                    |                                     |                                       |                                       |                                       |                                     |                |
| Proceeds of long-term debt                                                                              | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Sale of capital assets                                                                                  | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | -              |
| Transfers in                                                                                            | -                            | -                                       | -                                        | -                                  | -                                   | -                                     | -                                     | -                                     | -                                   | 4,148          |
| Transfers out                                                                                           | -                            | (8,311)                                 | -                                        | -                                  | -                                   | -                                     | (1,603)                               | -                                     | (24,874)                            | -              |
| Total other financing sources (uses)                                                                    | -                            | (8,311)                                 | -                                        | -                                  | -                                   | -                                     | (1,603)                               | -                                     | (24,874)                            | 4,148          |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 417                          | (8,311)                                 | 2,736                                    | (2,061)                            | (21,772)                            | -                                     | (1,603)                               | 36                                    | (24,874)                            | 4,148          |
| Cash and investments - ending                                                                           | \$ 4,210                     | \$ -                                    | \$ 2,736                                 | \$ 234,935                         | \$ -                                | \$ 1,175                              | \$ -                                  | \$ 5,038                              | \$ -                                | \$ -           |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | I-Car    | Extra-Curricular Activities | Donations | Latino Community Learning Center | FY00-01 Parent Involvement | Ruth Lilly - Minor Grant | WCHS Water Damage | FY07 Caterpillar Logistics Adult Ed | Recreational Activities | FY00 Alternatives to Negative RPMS |
|---------------------------------------------------------------------------------------------------------|----------|-----------------------------|-----------|----------------------------------|----------------------------|--------------------------|-------------------|-------------------------------------|-------------------------|------------------------------------|
| Cash and investments - beginning                                                                        | \$ 5,544 | \$ 42,920                   | \$ 185    | \$ 1,412                         | \$ 650                     | \$ 449                   | \$ (8,575)        | \$ 1,549                            | \$ 7,224                | \$ 1,904                           |
| Receipts:                                                                                               |          |                             |           |                                  |                            |                          |                   |                                     |                         |                                    |
| Local sources                                                                                           | -        | 93,732                      | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Intermediate sources                                                                                    | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| State sources                                                                                           | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Federal sources                                                                                         | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Temporary loans                                                                                         | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Other                                                                                                   | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Total receipts                                                                                          | -        | 93,732                      | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Disbursements:                                                                                          |          |                             |           |                                  |                            |                          |                   |                                     |                         |                                    |
| Current:                                                                                                |          |                             |           |                                  |                            |                          |                   |                                     |                         |                                    |
| Instruction                                                                                             | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Support services                                                                                        | -        | 95,112                      | -         | -                                | -                          | -                        | -                 | -                                   | 138                     | -                                  |
| Noninstructional services                                                                               | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Facilities acquisition and construction                                                                 | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | 370                     | -                                  |
| Debt services                                                                                           | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Nonprogrammed charges                                                                                   | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Total disbursements                                                                                     | -        | 95,112                      | -         | -                                | -                          | -                        | -                 | -                                   | 508                     | -                                  |
| Excess (deficiency) of receipts over disbursements                                                      | -        | (1,380)                     | -         | -                                | -                          | -                        | -                 | -                                   | (508)                   | -                                  |
| Other financing sources (uses):                                                                         |          |                             |           |                                  |                            |                          |                   |                                     |                         |                                    |
| Proceeds of long-term debt                                                                              | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Sale of capital assets                                                                                  | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Transfers in                                                                                            | -        | -                           | -         | -                                | -                          | -                        | -                 | -                                   | -                       | -                                  |
| Transfers out                                                                                           | (5,544)  | -                           | -         | (1,412)                          | (650)                      | (449)                    | 8,575             | (1,549)                             | -                       | (1,904)                            |
| Total other financing sources (uses)                                                                    | (5,544)  | -                           | -         | (1,412)                          | (650)                      | (449)                    | 8,575             | (1,549)                             | -                       | (1,904)                            |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (5,544)  | (1,380)                     | -         | (1,412)                          | (650)                      | (449)                    | 8,575             | (1,549)                             | (508)                   | (1,904)                            |
| Cash and investments - ending                                                                           | \$ -     | \$ 41,540                   | \$ 185    | \$ -                             | \$ -                       | \$ -                     | \$ -              | \$ -                                | \$ 6,716                | \$ -                               |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | Transportation -<br>Pepsi Fund | Service<br>Building<br>Pepsi Fund | FY07 RPMS -<br>Champs<br>Grant<br>TNT<br>Meets<br>DDR | Scholarships<br>and<br>Awards | Reading<br>Grant -<br>Middle<br>Grades<br>Network | Let's<br>Communicate<br>in the<br>Classroom/<br>EA/<br>SP | FY10 -<br>MDWISE<br>Tools<br>for<br>Schools -<br>Lakeside<br>Elementary | FY99<br>Insurance<br>Replacement<br>Fund | CICF -<br>College<br>Readiness<br>#6623 | Special<br>Projects -<br>Mary<br>Kay<br>Hunt |
|---------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------|-------------------------------------------------------|-------------------------------|---------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------|-----------------------------------------|----------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 89                          | \$ 668                            | \$ 41                                                 | \$ 101                        | \$ (57)                                           | \$ 1,475                                                  | \$ 22,946                                                               | \$ (130)                                 | \$ -                                    | \$ 75,431                                    |
| Receipts:                                                                                               |                                |                                   |                                                       |                               |                                                   |                                                           |                                                                         |                                          |                                         |                                              |
| Local sources                                                                                           | 2,254                          | 1,721                             | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | 6,000                                   | 4,018                                        |
| Intermediate sources                                                                                    | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| State sources                                                                                           | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Federal sources                                                                                         | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Temporary loans                                                                                         | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Other                                                                                                   | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Total receipts                                                                                          | <u>2,254</u>                   | <u>1,721</u>                      | <u>-</u>                                              | <u>-</u>                      | <u>-</u>                                          | <u>-</u>                                                  | <u>-</u>                                                                | <u>-</u>                                 | <u>6,000</u>                            | <u>4,018</u>                                 |
| Disbursements:                                                                                          |                                |                                   |                                                       |                               |                                                   |                                                           |                                                                         |                                          |                                         |                                              |
| Current:                                                                                                |                                |                                   |                                                       |                               |                                                   |                                                           |                                                                         |                                          |                                         |                                              |
| Instruction                                                                                             | -                              | -                                 | -                                                     | -                             | -                                                 | 1,202                                                     | 20,099                                                                  | -                                        | -                                       | 2,231                                        |
| Support services                                                                                        | 1,612                          | 457                               | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | 63,080                                       |
| Noninstructional services                                                                               | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Facilities acquisition and construction                                                                 | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Debt services                                                                                           | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Nonprogrammed charges                                                                                   | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Total disbursements                                                                                     | <u>1,612</u>                   | <u>457</u>                        | <u>-</u>                                              | <u>-</u>                      | <u>-</u>                                          | <u>1,202</u>                                              | <u>20,099</u>                                                           | <u>-</u>                                 | <u>-</u>                                | <u>65,311</u>                                |
| Excess (deficiency) of receipts over disbursements                                                      | <u>642</u>                     | <u>1,264</u>                      | <u>-</u>                                              | <u>-</u>                      | <u>-</u>                                          | <u>(1,202)</u>                                            | <u>(20,099)</u>                                                         | <u>-</u>                                 | <u>6,000</u>                            | <u>(61,293)</u>                              |
| Other financing sources (uses):                                                                         |                                |                                   |                                                       |                               |                                                   |                                                           |                                                                         |                                          |                                         |                                              |
| Proceeds of long-term debt                                                                              | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Sale of capital assets                                                                                  | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Transfers in                                                                                            | -                              | -                                 | -                                                     | -                             | -                                                 | -                                                         | -                                                                       | -                                        | -                                       | -                                            |
| Transfers out                                                                                           | -                              | -                                 | (41)                                                  | (101)                         | 57                                                | -                                                         | -                                                                       | 130                                      | -                                       | -                                            |
| Total other financing sources (uses)                                                                    | <u>-</u>                       | <u>-</u>                          | <u>(41)</u>                                           | <u>(101)</u>                  | <u>57</u>                                         | <u>-</u>                                                  | <u>-</u>                                                                | <u>130</u>                               | <u>-</u>                                | <u>-</u>                                     |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | <u>642</u>                     | <u>1,264</u>                      | <u>(41)</u>                                           | <u>(101)</u>                  | <u>57</u>                                         | <u>(1,202)</u>                                            | <u>(20,099)</u>                                                         | <u>130</u>                               | <u>6,000</u>                            | <u>(61,293)</u>                              |
| Cash and investments - ending                                                                           | <u>\$ 731</u>                  | <u>\$ 1,932</u>                   | <u>\$ -</u>                                           | <u>\$ -</u>                   | <u>\$ -</u>                                       | <u>\$ 273</u>                                             | <u>\$ 2,847</u>                                                         | <u>\$ -</u>                              | <u>\$ 6,000</u>                         | <u>\$ 14,138</u>                             |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | OML -<br>Deborah's<br>Closet -<br>WCC | Apprentice -<br>Welding | Bowen<br>Foundation<br>Certification<br>Grant | FY10<br>Biomed<br>SPL<br>BIO-9-58 | FY11<br>Biomed<br>EDS<br>#A58-1-11C1-062 | Walker<br>Career<br>Center -<br>Equipment<br>(Radio<br>Tower) | FY10<br>High<br>Ability<br>Grant<br>03410-171-PN01 | FY11<br>High<br>Ability<br>Grant | Principal<br>Leadership<br>Academy | Adult<br>and<br>Continuing<br>Education |
|---------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------|-----------------------------------------------|-----------------------------------|------------------------------------------|---------------------------------------------------------------|----------------------------------------------------|----------------------------------|------------------------------------|-----------------------------------------|
| Cash and investments - beginning                                                                        | \$ 1,683                              | \$ (690)                | \$ 3,387                                      | \$ (32)                           | \$ -                                     | \$ 1,100                                                      | \$ 16,557                                          | \$ -                             | \$ -                               | \$ (1,119)                              |
| Receipts:                                                                                               |                                       |                         |                                               |                                   |                                          |                                                               |                                                    |                                  |                                    |                                         |
| Local sources                                                                                           | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | 15,024                             | -                                       |
| Intermediate sources                                                                                    | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | 10,400                             | -                                       |
| State sources                                                                                           | -                                     | -                       | -                                             | 433                               | 7,048                                    | -                                                             | -                                                  | 76,636                           | -                                  | -                                       |
| Federal sources                                                                                         | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | -                                  | -                                       |
| Temporary loans                                                                                         | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | -                                  | -                                       |
| Other                                                                                                   | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | -                                  | -                                       |
| Total receipts                                                                                          | -                                     | -                       | -                                             | 433                               | 7,048                                    | -                                                             | -                                                  | 76,636                           | 25,424                             | -                                       |
| Disbursements:                                                                                          |                                       |                         |                                               |                                   |                                          |                                                               |                                                    |                                  |                                    |                                         |
| Current:                                                                                                |                                       |                         |                                               |                                   |                                          |                                                               |                                                    |                                  |                                    |                                         |
| Instruction                                                                                             | -                                     | -                       | 1,325                                         | 401                               | 8,794                                    | -                                                             | 16,013                                             | 64,734                           | 5,082                              | -                                       |
| Support services                                                                                        | -                                     | -                       | -                                             | -                                 | 1,000                                    | -                                                             | 544                                                | 6,524                            | 389                                | -                                       |
| Noninstructional services                                                                               | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | -                                  | -                                       |
| Facilities acquisition and construction                                                                 | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | -                                  | -                                       |
| Debt services                                                                                           | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | -                                  | -                                       |
| Nonprogrammed charges                                                                                   | -                                     | -                       | -                                             | -                                 | 205                                      | -                                                             | -                                                  | -                                | -                                  | -                                       |
| Total disbursements                                                                                     | -                                     | -                       | 1,325                                         | 401                               | 9,999                                    | -                                                             | 16,557                                             | 71,258                           | 5,471                              | -                                       |
| Excess (deficiency) of receipts over disbursements                                                      | -                                     | -                       | (1,325)                                       | 32                                | (2,951)                                  | -                                                             | (16,557)                                           | 5,378                            | 19,953                             | -                                       |
| Other financing sources (uses):                                                                         |                                       |                         |                                               |                                   |                                          |                                                               |                                                    |                                  |                                    |                                         |
| Proceeds of long-term debt                                                                              | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | -                                  | -                                       |
| Sale of capital assets                                                                                  | -                                     | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | -                                  | -                                       |
| Transfers in                                                                                            | -                                     | 690                     | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | 128,958                            | 1,119                                   |
| Transfers out                                                                                           | (1,683)                               | -                       | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | (21,936)                           | -                                       |
| Total other financing sources (uses)                                                                    | (1,683)                               | 690                     | -                                             | -                                 | -                                        | -                                                             | -                                                  | -                                | 107,022                            | 1,119                                   |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (1,683)                               | 690                     | (1,325)                                       | 32                                | (2,951)                                  | -                                                             | (16,557)                                           | 5,378                            | 126,975                            | 1,119                                   |
| Cash and investments - ending                                                                           | \$ -                                  | \$ -                    | \$ 2,062                                      | \$ -                              | \$ (2,951)                               | \$ 1,100                                                      | \$ -                                               | \$ 5,378                         | \$ 126,975                         | \$ -                                    |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | Step<br>Ahead | Drug<br>Free<br>Communities | Early<br>Childhood<br>Intervention<br>(First Steps) | Social<br>Service<br>Block<br>Grant -<br>State | Medicaid<br>Reimbursement | FY08<br>Clarion Fund -<br>Adult<br>Ed | FY08<br>St.<br>Francis Fund -<br>Adult<br>Ed | Medicaid<br>Reimbursement -<br>State | FY08<br>Jobworks Fund -<br>Adult<br>Ed | Non-English<br>Speaking<br>Programs<br>P.L. 273-1999 |
|---------------------------------------------------------------------------------------------------------|---------------|-----------------------------|-----------------------------------------------------|------------------------------------------------|---------------------------|---------------------------------------|----------------------------------------------|--------------------------------------|----------------------------------------|------------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 1,594      | \$ 1,016                    | \$ 4,059                                            | \$ 569                                         | \$ (5,618)                | \$ 28,747                             | \$ 5,699                                     | \$ 32,154                            | \$ (7,644)                             | \$ 20,494                                            |
| Receipts:                                                                                               |               |                             |                                                     |                                                |                           |                                       |                                              |                                      |                                        |                                                      |
| Local sources                                                                                           | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Intermediate sources                                                                                    | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| State sources                                                                                           | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | 44,323                               | -                                      | 78,757                                               |
| Federal sources                                                                                         | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | 13,326                                 | -                                                    |
| Temporary loans                                                                                         | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Other                                                                                                   | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Total receipts                                                                                          | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | 44,323                               | 13,326                                 | 78,757                                               |
| Disbursements:                                                                                          |               |                             |                                                     |                                                |                           |                                       |                                              |                                      |                                        |                                                      |
| Current:                                                                                                |               |                             |                                                     |                                                |                           |                                       |                                              |                                      |                                        |                                                      |
| Instruction                                                                                             | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | 1,106                                  | 78,757                                               |
| Support services                                                                                        | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | 85                                     | -                                                    |
| Noninstructional services                                                                               | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Facilities acquisition and construction                                                                 | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Debt services                                                                                           | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Nonprogrammed charges                                                                                   | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Total disbursements                                                                                     | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | 1,191                                  | 78,757                                               |
| Excess (deficiency) of receipts over disbursements                                                      | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | 44,323                               | 12,135                                 | -                                                    |
| Other financing sources (uses):                                                                         |               |                             |                                                     |                                                |                           |                                       |                                              |                                      |                                        |                                                      |
| Proceeds of long-term debt                                                                              | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Sale of capital assets                                                                                  | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Transfers in                                                                                            | -             | -                           | -                                                   | -                                              | -                         | -                                     | -                                            | -                                    | -                                      | -                                                    |
| Transfers out                                                                                           | (1,594)       | (1,016)                     | (4,059)                                             | (569)                                          | 5,618                     | (28,747)                              | (5,699)                                      | (73,356)                             | (4,491)                                | (20,494)                                             |
| Total other financing sources (uses)                                                                    | (1,594)       | (1,016)                     | (4,059)                                             | (569)                                          | 5,618                     | (28,747)                              | (5,699)                                      | (73,356)                             | (4,491)                                | (20,494)                                             |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (1,594)       | (1,016)                     | (4,059)                                             | (569)                                          | 5,618                     | (28,747)                              | (5,699)                                      | (29,033)                             | 7,644                                  | (20,494)                                             |
| Cash and investments - ending                                                                           | \$ -          | \$ -                        | \$ -                                                | \$ -                                           | \$ -                      | \$ -                                  | \$ -                                         | \$ 3,121                             | \$ -                                   | \$ -                                                 |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | School<br>Technology | Technology<br>Grants<br>[IC 20-40-15] | Performance<br>Based<br>Awards | Access<br>Indiana | WCC -<br>Building<br>Trades Fund | WCHS<br>Jr.<br>ROTC | Education<br>to<br>Go -<br>WCC | FY10<br>IN<br>School<br>Safety<br>(ISSSA) | Title II<br>Learning<br>Technologies | Adult<br>Ed<br>Welding<br>(est. 1/12/09) |
|---------------------------------------------------------------------------------------------------------|----------------------|---------------------------------------|--------------------------------|-------------------|----------------------------------|---------------------|--------------------------------|-------------------------------------------|--------------------------------------|------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 290,959           | \$ 108,882                            | \$ 7,742                       | \$ 3,813          | \$ -                             | \$ -                | \$ 1,610                       | \$ (9,381)                                | \$ 14,692                            | \$ 3,915                                 |
| Receipts:                                                                                               |                      |                                       |                                |                   |                                  |                     |                                |                                           |                                      |                                          |
| Local sources                                                                                           | -                    | -                                     | -                              | -                 | 40                               | -                   | 4,332                          | -                                         | 1,023                                | 1,874                                    |
| Intermediate sources                                                                                    | -                    | -                                     | -                              | -                 | -                                | -                   | -                              | -                                         | -                                    | -                                        |
| State sources                                                                                           | 1,889                | -                                     | -                              | -                 | -                                | -                   | -                              | 9,555                                     | -                                    | -                                        |
| Federal sources                                                                                         | 110,845              | -                                     | -                              | -                 | -                                | 24,034              | -                              | -                                         | -                                    | -                                        |
| Temporary loans                                                                                         | -                    | -                                     | -                              | -                 | -                                | -                   | -                              | -                                         | -                                    | -                                        |
| Other                                                                                                   | -                    | -                                     | -                              | -                 | 5,291                            | -                   | -                              | -                                         | -                                    | -                                        |
| Total receipts                                                                                          | 112,734              | -                                     | -                              | -                 | 5,331                            | 24,034              | 4,332                          | 9,555                                     | 1,023                                | 1,874                                    |
| Disbursements:                                                                                          |                      |                                       |                                |                   |                                  |                     |                                |                                           |                                      |                                          |
| Current:                                                                                                |                      |                                       |                                |                   |                                  |                     |                                |                                           |                                      |                                          |
| Instruction                                                                                             | -                    | -                                     | -                              | -                 | 208,850                          | 25,030              | 2,882                          | -                                         | -                                    | 268                                      |
| Support services                                                                                        | 143,739              | 108,882                               | -                              | -                 | -                                | -                   | -                              | 174                                       | 20,663                               | -                                        |
| Noninstructional services                                                                               | -                    | -                                     | -                              | -                 | -                                | -                   | -                              | -                                         | -                                    | -                                        |
| Facilities acquisition and construction                                                                 | -                    | -                                     | -                              | -                 | -                                | -                   | -                              | -                                         | -                                    | -                                        |
| Debt services                                                                                           | -                    | -                                     | -                              | -                 | -                                | -                   | -                              | -                                         | -                                    | -                                        |
| Nonprogrammed charges                                                                                   | -                    | -                                     | -                              | -                 | -                                | -                   | -                              | -                                         | -                                    | -                                        |
| Total disbursements                                                                                     | 143,739              | 108,882                               | -                              | -                 | 208,850                          | 25,030              | 2,882                          | 174                                       | 20,663                               | 268                                      |
| Excess (deficiency) of receipts over disbursements                                                      | (31,005)             | (108,882)                             | -                              | -                 | (203,519)                        | (996)               | 1,450                          | 9,381                                     | (19,640)                             | 1,606                                    |
| Other financing sources (uses):                                                                         |                      |                                       |                                |                   |                                  |                     |                                |                                           |                                      |                                          |
| Proceeds of long-term debt                                                                              | -                    | -                                     | -                              | -                 | -                                | -                   | -                              | -                                         | -                                    | -                                        |
| Sale of capital assets                                                                                  | -                    | -                                     | -                              | -                 | 175,127                          | -                   | -                              | -                                         | -                                    | -                                        |
| Transfers in                                                                                            | -                    | -                                     | -                              | -                 | -                                | -                   | -                              | -                                         | -                                    | -                                        |
| Transfers out                                                                                           | -                    | -                                     | (7,742)                        | (3,813)           | -                                | -                   | -                              | -                                         | -                                    | -                                        |
| Total other financing sources (uses)                                                                    | -                    | -                                     | (7,742)                        | (3,813)           | 175,127                          | -                   | -                              | -                                         | -                                    | -                                        |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (31,005)             | (108,882)                             | (7,742)                        | (3,813)           | (28,392)                         | (996)               | 1,450                          | 9,381                                     | (19,640)                             | 1,606                                    |
| Cash and investments - ending                                                                           | \$ 259,954           | \$ -                                  | \$ -                           | \$ -              | \$ (28,392)                      | \$ (996)            | \$ 3,060                       | \$ -                                      | \$ (4,948)                           | \$ 5,521                                 |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | FY00/01<br>Literacy<br>Skills -<br>EA/MO | Project<br>REAP | FY09<br>Acuity<br>Project<br>Site<br>Visit -<br>ST/EA | FY99 -<br>Principal<br>Leadership<br>Training | FY07-08<br>Title I<br>Summer<br>School -<br>LA | FY03 -<br>Reading<br>Recovery | FY10<br>SH -<br>Title I<br>Distinguished<br>School | FY10<br>Reading<br>First | FY10<br>Title I | FY10<br>Title I<br>Arra<br>Transfer<br>from<br>IPS |
|---------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------|-------------------------------------------------------|-----------------------------------------------|------------------------------------------------|-------------------------------|----------------------------------------------------|--------------------------|-----------------|----------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 75                                    | \$ 2,054        | \$ 5,000                                              | \$ 1,558                                      | \$ 445                                         | \$ 635                        | \$ 16,558                                          | \$ 249                   | \$ 624,890      | \$ 35,847                                          |
| Receipts:                                                                                               |                                          |                 |                                                       |                                               |                                                |                               |                                                    |                          |                 |                                                    |
| Local sources                                                                                           | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | 6,206                                              |
| Intermediate sources                                                                                    | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | -                                                  |
| State sources                                                                                           | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | -                                                  |
| Federal sources                                                                                         | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | 24,506                   | 139,299         | -                                                  |
| Temporary loans                                                                                         | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | -                                                  |
| Other                                                                                                   | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | -                                                  |
| Total receipts                                                                                          | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | 24,506                   | 139,299         | 6,206                                              |
| Disbursements:                                                                                          |                                          |                 |                                                       |                                               |                                                |                               |                                                    |                          |                 |                                                    |
| Current:                                                                                                |                                          |                 |                                                       |                                               |                                                |                               |                                                    |                          |                 |                                                    |
| Instruction                                                                                             | -                                        | -               | 4,183                                                 | -                                             | -                                              | -                             | -                                                  | 70,465                   | 213,960         | 29,684                                             |
| Support services                                                                                        | -                                        | -               | -                                                     | -                                             | -                                              | -                             | 16,558                                             | 13,258                   | 243,264         | -                                                  |
| Noninstructional services                                                                               | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | 5,110           | -                                                  |
| Facilities acquisition and construction                                                                 | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | -                                                  |
| Debt services                                                                                           | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | -                                                  |
| Nonprogrammed charges                                                                                   | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | 9,178                    | 75,042          | -                                                  |
| Total disbursements                                                                                     | -                                        | -               | 4,183                                                 | -                                             | -                                              | -                             | 16,558                                             | 92,901                   | 537,376         | 29,684                                             |
| Excess (deficiency) of receipts over disbursements                                                      | -                                        | -               | (4,183)                                               | -                                             | -                                              | -                             | (16,558)                                           | (68,395)                 | (398,077)       | (23,478)                                           |
| Other financing sources (uses):                                                                         |                                          |                 |                                                       |                                               |                                                |                               |                                                    |                          |                 |                                                    |
| Proceeds of long-term debt                                                                              | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | -                                                  |
| Sale of capital assets                                                                                  | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | -                                                  |
| Transfers in                                                                                            | -                                        | -               | -                                                     | -                                             | -                                              | -                             | -                                                  | -                        | -               | -                                                  |
| Transfers out                                                                                           | (75)                                     | (2,054)         | -                                                     | (1,558)                                       | (445)                                          | -                             | -                                                  | -                        | (226,813)       | -                                                  |
| Total other financing sources (uses)                                                                    | (75)                                     | (2,054)         | -                                                     | (1,558)                                       | (445)                                          | -                             | -                                                  | -                        | (226,813)       | -                                                  |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (75)                                     | (2,054)         | (4,183)                                               | (1,558)                                       | (445)                                          | -                             | (16,558)                                           | (68,395)                 | (624,890)       | (23,478)                                           |
| Cash and investments - ending                                                                           | \$ -                                     | \$ -            | \$ 817                                                | \$ -                                          | \$ -                                           | \$ 635                        | \$ -                                               | \$ (68,146)              | \$ -            | \$ 12,369                                          |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | FY10<br>Title I<br>Summer<br>Advantage<br>USA<br>Program | FY11<br>Title I | Chapter I | 96/97<br>Title I | P.LInnovative<br>Education<br>Program<br>Strategies<br>Title V<br>(Part A) | FY2000<br>Title I<br>7/1/99 - 6/30/00 | 95/96 -<br>Chapter 2 | FY00<br>Title VI | IASA<br>Title VI<br>#96-164 | Improving<br>Schools<br>Act -<br>Title VI |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------|-----------|------------------|----------------------------------------------------------------------------|---------------------------------------|----------------------|------------------|-----------------------------|-------------------------------------------|
| Cash and investments - beginning                                                                        | \$ (201,650)                                             | \$ -            | \$ 93,656 | \$ (182,833)     | \$ 90,228                                                                  | \$ (589)                              | \$ 698               | \$ 401           | \$ (10,516)                 | \$ 5,623                                  |
| Receipts:                                                                                               |                                                          |                 |           |                  |                                                                            |                                       |                      |                  |                             |                                           |
| Local sources                                                                                           | -                                                        | 23,965          | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Intermediate sources                                                                                    | -                                                        | -               | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| State sources                                                                                           | -                                                        | -               | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Federal sources                                                                                         | 270,600                                                  | 1,515,798       | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Temporary loans                                                                                         | -                                                        | -               | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Other                                                                                                   | -                                                        | -               | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Total receipts                                                                                          | 270,600                                                  | 1,539,763       | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Disbursements:                                                                                          |                                                          |                 |           |                  |                                                                            |                                       |                      |                  |                             |                                           |
| Current:                                                                                                |                                                          |                 |           |                  |                                                                            |                                       |                      |                  |                             |                                           |
| Instruction                                                                                             | 60,000                                                   | 1,089,406       | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Support services                                                                                        | 8,950                                                    | 974,111         | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Noninstructional services                                                                               | -                                                        | 27,376          | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Facilities acquisition and construction                                                                 | -                                                        | -               | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Debt services                                                                                           | -                                                        | -               | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Nonprogrammed charges                                                                                   | -                                                        | 9,860           | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Total disbursements                                                                                     | 68,950                                                   | 2,100,753       | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Excess (deficiency) of receipts over disbursements                                                      | 201,650                                                  | (560,990)       | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Other financing sources (uses):                                                                         |                                                          |                 |           |                  |                                                                            |                                       |                      |                  |                             |                                           |
| Proceeds of long-term debt                                                                              | -                                                        | -               | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Sale of capital assets                                                                                  | -                                                        | -               | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Transfers in                                                                                            | -                                                        | 226,813         | -         | -                | -                                                                          | -                                     | -                    | -                | -                           | -                                         |
| Transfers out                                                                                           | -                                                        | -               | (93,656)  | 182,833          | (90,228)                                                                   | 589                                   | (698)                | (401)            | 10,516                      | (5,623)                                   |
| Total other financing sources (uses)                                                                    | -                                                        | 226,813         | (93,656)  | 182,833          | (90,228)                                                                   | 589                                   | (698)                | (401)            | 10,516                      | (5,623)                                   |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 201,650                                                  | (334,177)       | (93,656)  | 182,833          | (90,228)                                                                   | 589                                   | (698)                | (401)            | 10,516                      | (5,623)                                   |
| Cash and investments - ending                                                                           | \$ -                                                     | \$ (334,177)    | \$ -      | \$ -             | \$ -                                                                       | \$ -                                  | \$ -                 | \$ -             | \$ -                        | \$ -                                      |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | FY98<br>IASA<br>Title VI -<br>Goals<br>2000 | FY99<br>Idea<br>Carryover<br>Grant | FY11<br>Idea<br>Part B<br>Basic<br>14211-059-PN01 | FY10<br>Idea<br>Part B<br>PR#<br>14210-059-PN01 | FY10<br>Section 619<br>Preschool<br>PR#<br>45710-059-PN01 | FY09<br>Idea<br>Part B<br>Carryover | Serve<br>America | FY09<br>Preschool<br>Carryover<br>PR#<br>45709-059-PN01 | FY04<br>ERC -<br>Learn<br>and Serve<br>Grant | FY00<br>Capacity<br>Building<br>Idea<br>Project<br>142-059 |
|---------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------|---------------------------------------------------|-------------------------------------------------|-----------------------------------------------------------|-------------------------------------|------------------|---------------------------------------------------------|----------------------------------------------|------------------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ (4,459)                                  | \$ (120,025)                       | \$ -                                              | \$ 10,133                                       | \$ 620                                                    | \$ 126,596                          | \$ (36)          | \$ 1,120                                                | \$ 14                                        | \$ (2,771)                                                 |
| Receipts:                                                                                               |                                             |                                    |                                                   |                                                 |                                                           |                                     |                  |                                                         |                                              |                                                            |
| Local sources                                                                                           | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Intermediate sources                                                                                    | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| State sources                                                                                           | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Federal sources                                                                                         | -                                           | -                                  | 2,176,908                                         | 343,152                                         | 15,602                                                    | -                                   | -                | -                                                       | -                                            | -                                                          |
| Temporary loans                                                                                         | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Other                                                                                                   | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Total receipts                                                                                          | -                                           | -                                  | 2,176,908                                         | 343,152                                         | 15,602                                                    | -                                   | -                | -                                                       | -                                            | -                                                          |
| Disbursements:                                                                                          |                                             |                                    |                                                   |                                                 |                                                           |                                     |                  |                                                         |                                              |                                                            |
| Current:                                                                                                |                                             |                                    |                                                   |                                                 |                                                           |                                     |                  |                                                         |                                              |                                                            |
| Instruction                                                                                             | -                                           | -                                  | 1,860,603                                         | 211,243                                         | 12,226                                                    | 113,798                             | -                | 1,074                                                   | -                                            | -                                                          |
| Support services                                                                                        | -                                           | -                                  | 411,865                                           | 150,916                                         | 3,996                                                     | 10,660                              | -                | 46                                                      | -                                            | -                                                          |
| Noninstructional services                                                                               | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Facilities acquisition and construction                                                                 | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Debt services                                                                                           | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Nonprogrammed charges                                                                                   | -                                           | -                                  | -                                                 | -                                               | -                                                         | 2,138                               | -                | -                                                       | -                                            | -                                                          |
| Total disbursements                                                                                     | -                                           | -                                  | 2,272,468                                         | 362,159                                         | 16,222                                                    | 126,596                             | -                | 1,120                                                   | -                                            | -                                                          |
| Excess (deficiency) of receipts over disbursements                                                      | -                                           | -                                  | (95,560)                                          | (19,007)                                        | (620)                                                     | (126,596)                           | -                | (1,120)                                                 | -                                            | -                                                          |
| Other financing sources (uses):                                                                         |                                             |                                    |                                                   |                                                 |                                                           |                                     |                  |                                                         |                                              |                                                            |
| Proceeds of long-term debt                                                                              | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Sale of capital assets                                                                                  | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Transfers in                                                                                            | -                                           | -                                  | -                                                 | -                                               | -                                                         | -                                   | -                | -                                                       | -                                            | -                                                          |
| Transfers out                                                                                           | 4,459                                       | 120,025                            | -                                                 | -                                               | -                                                         | -                                   | 36               | -                                                       | (14)                                         | 2,771                                                      |
| Total other financing sources (uses)                                                                    | 4,459                                       | 120,025                            | -                                                 | -                                               | -                                                         | -                                   | 36               | -                                                       | (14)                                         | 2,771                                                      |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 4,459                                       | 120,025                            | (95,560)                                          | (19,007)                                        | (620)                                                     | (126,596)                           | 36               | (1,120)                                                 | (14)                                         | 2,771                                                      |
| Cash and investments - ending                                                                           | \$ -                                        | \$ -                               | \$ (95,560)                                       | \$ (8,874)                                      | \$ -                                                      | \$ -                                | \$ -             | \$ -                                                    | \$ -                                         | \$ -                                                       |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | FY00<br>Idea<br>Carryover<br>Project<br>14299-059-PY02 | FY98<br>Idea<br>Grant<br>Project#<br>14298-059-PN01 | FY98<br>Preschool | 97-98<br>Idea<br>Carryover | 95/96<br>Idea<br>Carryover | FY99<br>Idea<br>Part B | FY03<br>Idea B -<br>CFDA#<br>84.027A | Title I<br>Amendment | FY88<br>PL 94-142 | FY03<br>CSPD<br>CFDA#<br>84.027A |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------|-------------------|----------------------------|----------------------------|------------------------|--------------------------------------|----------------------|-------------------|----------------------------------|
| Cash and investments - beginning                                                                        | \$ (165,507)                                           | \$ 111,202                                          | \$ 9,652          | \$ (362)                   | \$ (23,732)                | \$ 131,858             | \$ 7,336                             | \$ (49)              | \$ (5,093)        | \$ (34)                          |
| Receipts:                                                                                               |                                                        |                                                     |                   |                            |                            |                        |                                      |                      |                   |                                  |
| Local sources                                                                                           | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Intermediate sources                                                                                    | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| State sources                                                                                           | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Federal sources                                                                                         | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Temporary loans                                                                                         | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Other                                                                                                   | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Total receipts                                                                                          | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Disbursements:                                                                                          |                                                        |                                                     |                   |                            |                            |                        |                                      |                      |                   |                                  |
| Current:                                                                                                |                                                        |                                                     |                   |                            |                            |                        |                                      |                      |                   |                                  |
| Instruction                                                                                             | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Support services                                                                                        | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Noninstructional services                                                                               | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Facilities acquisition and construction                                                                 | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Debt services                                                                                           | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Nonprogrammed charges                                                                                   | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Total disbursements                                                                                     | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Excess (deficiency) of receipts over disbursements                                                      | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Other financing sources (uses):                                                                         |                                                        |                                                     |                   |                            |                            |                        |                                      |                      |                   |                                  |
| Proceeds of long-term debt                                                                              | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Sale of capital assets                                                                                  | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Transfers in                                                                                            | -                                                      | -                                                   | -                 | -                          | -                          | -                      | -                                    | -                    | -                 | -                                |
| Transfers out                                                                                           | 165,507                                                | (111,202)                                           | (9,652)           | 362                        | 23,732                     | (131,858)              | (7,336)                              | 49                   | 5,093             | -                                |
| Total other financing sources (uses)                                                                    | 165,507                                                | (111,202)                                           | (9,652)           | 362                        | 23,732                     | (131,858)              | (7,336)                              | 49                   | 5,093             | -                                |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 165,507                                                | (111,202)                                           | (9,652)           | 362                        | 23,732                     | (131,858)              | (7,336)                              | 49                   | 5,093             | -                                |
| Cash and investments - ending                                                                           | \$ -                                                   | \$ -                                                | \$ -              | \$ -                       | \$ -                       | \$ -                   | \$ -                                 | \$ -                 | \$ -              | \$ (34)                          |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | IN WFD<br>Stalcorp LP<br>10/20/97 - 10/20/98 | IN WFD<br>Metro<br>Plastics<br>10/20/97 - 10/20/98 | IN WFD<br>Franklin<br>Power<br>Products | Federal<br>Assistance<br>Educational<br>Preschool<br>Handicapped | PL 99-457<br>Preschool<br>Grant | FY04<br>Idea | FY99<br>Preschool<br>Grant | FY04<br>Idea<br>Carryover<br>Grant | FY11<br>Section 619<br>Special Ed<br>Preschool | FY04<br>Sliver<br>Grant/<br>Building<br>Capacity |
|---------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|---------------------------------|--------------|----------------------------|------------------------------------|------------------------------------------------|--------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ (2,794)                                   | \$ (556)                                           | \$ (2,621)                              | \$ 2,889                                                         | \$ (30,122)                     | \$ 1,343     | \$ (16,308)                | \$ (13,322)                        | \$ -                                           | \$ 3,216                                         |
| Receipts:                                                                                               |                                              |                                                    |                                         |                                                                  |                                 |              |                            |                                    |                                                |                                                  |
| Local sources                                                                                           | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Intermediate sources                                                                                    | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| State sources                                                                                           | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Federal sources                                                                                         | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | 39,916                                         | -                                                |
| Temporary loans                                                                                         | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Other                                                                                                   | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Total receipts                                                                                          | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | 39,916                                         | -                                                |
| Disbursements:                                                                                          |                                              |                                                    |                                         |                                                                  |                                 |              |                            |                                    |                                                |                                                  |
| Current:                                                                                                |                                              |                                                    |                                         |                                                                  |                                 |              |                            |                                    |                                                |                                                  |
| Instruction                                                                                             | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | 42,111                                         | -                                                |
| Support services                                                                                        | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Noninstructional services                                                                               | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Facilities acquisition and construction                                                                 | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Debt services                                                                                           | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Nonprogrammed charges                                                                                   | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Total disbursements                                                                                     | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | 42,111                                         | -                                                |
| Excess (deficiency) of receipts over disbursements                                                      | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | (2,195)                                        | -                                                |
| Other financing sources (uses):                                                                         |                                              |                                                    |                                         |                                                                  |                                 |              |                            |                                    |                                                |                                                  |
| Proceeds of long-term debt                                                                              | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Sale of capital assets                                                                                  | -                                            | -                                                  | -                                       | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Transfers in                                                                                            | 2,794                                        | 556                                                | 2,621                                   | -                                                                | -                               | -            | -                          | -                                  | -                                              | -                                                |
| Transfers out                                                                                           | -                                            | -                                                  | -                                       | (2,889)                                                          | 30,122                          | (1,343)      | 16,308                     | -                                  | -                                              | (3,216)                                          |
| Total other financing sources (uses)                                                                    | 2,794                                        | 556                                                | 2,621                                   | (2,889)                                                          | 30,122                          | (1,343)      | 16,308                     | -                                  | -                                              | (3,216)                                          |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 2,794                                        | 556                                                | 2,621                                   | (2,889)                                                          | 30,122                          | (1,343)      | 16,308                     | -                                  | (2,195)                                        | (3,216)                                          |
| Cash and investments - ending                                                                           | \$ -                                         | \$ -                                               | \$ -                                    | \$ -                                                             | \$ -                            | \$ -         | \$ -                       | \$ (13,322)                        | \$ (2,195)                                     | \$ -                                             |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | Adult<br>Education<br>and Family<br>Literacy,<br>Title II | FY00<br>WFD<br>Bryant<br>Corp | FY00<br>GCS<br>Manufacturing | FY10<br>Adult<br>Basic<br>Education | FY10<br>Adult<br>Education<br>Outreach | FY11<br>Abe<br>Comprehensive<br>2011-8039 | FY99<br>Tech<br>Education<br>and Development<br>Corp | Adult<br>Basic<br>Education<br>7/1/95 - 6/30/96 | 96/97<br>Adult<br>Basic<br>Education | FY97-98<br>Adult<br>Basic<br>Education |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------|------------------------------|-------------------------------------|----------------------------------------|-------------------------------------------|------------------------------------------------------|-------------------------------------------------|--------------------------------------|----------------------------------------|
| Cash and investments - beginning                                                                        | \$ (9,151)                                                | \$ 470                        | \$ 6,146                     | \$ 19,959                           | \$ 5,171                               | \$ -                                      | \$ 1,190                                             | \$ (443)                                        | \$ 2,257                             | \$ (5,273)                             |
| Receipts:                                                                                               |                                                           |                               |                              |                                     |                                        |                                           |                                                      |                                                 |                                      |                                        |
| Local sources                                                                                           | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Intermediate sources                                                                                    | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| State sources                                                                                           | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Federal sources                                                                                         | -                                                         | -                             | -                            | (4,318)                             | -                                      | 272,530                                   | -                                                    | -                                               | -                                    | -                                      |
| Temporary loans                                                                                         | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Other                                                                                                   | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Total receipts                                                                                          | -                                                         | -                             | -                            | (4,318)                             | -                                      | 272,530                                   | -                                                    | -                                               | -                                    | -                                      |
| Disbursements:                                                                                          |                                                           |                               |                              |                                     |                                        |                                           |                                                      |                                                 |                                      |                                        |
| Current:                                                                                                |                                                           |                               |                              |                                     |                                        |                                           |                                                      |                                                 |                                      |                                        |
| Instruction                                                                                             | -                                                         | -                             | -                            | 8,604                               | -                                      | 86,770                                    | -                                                    | -                                               | -                                    | -                                      |
| Support services                                                                                        | -                                                         | -                             | -                            | 7,037                               | 5,171                                  | 205,111                                   | -                                                    | -                                               | -                                    | -                                      |
| Noninstructional services                                                                               | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Facilities acquisition and construction                                                                 | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Debt services                                                                                           | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Nonprogrammed charges                                                                                   | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Total disbursements                                                                                     | -                                                         | -                             | -                            | 15,641                              | 5,171                                  | 291,881                                   | -                                                    | -                                               | -                                    | -                                      |
| Excess (deficiency) of receipts over disbursements                                                      | -                                                         | -                             | -                            | (19,959)                            | (5,171)                                | (19,351)                                  | -                                                    | -                                               | -                                    | -                                      |
| Other financing sources (uses):                                                                         |                                                           |                               |                              |                                     |                                        |                                           |                                                      |                                                 |                                      |                                        |
| Proceeds of long-term debt                                                                              | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Sale of capital assets                                                                                  | -                                                         | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Transfers in                                                                                            | 9,151                                                     | -                             | -                            | -                                   | -                                      | -                                         | -                                                    | -                                               | -                                    | -                                      |
| Transfers out                                                                                           | -                                                         | (470)                         | (6,146)                      | -                                   | -                                      | -                                         | (1,190)                                              | 443                                             | (2,257)                              | 5,273                                  |
| Total other financing sources (uses)                                                                    | 9,151                                                     | (470)                         | (6,146)                      | -                                   | -                                      | -                                         | (1,190)                                              | 443                                             | (2,257)                              | 5,273                                  |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 9,151                                                     | (470)                         | (6,146)                      | (19,959)                            | (5,171)                                | (19,351)                                  | (1,190)                                              | 443                                             | (2,257)                              | 5,273                                  |
| Cash and investments - ending                                                                           | \$ -                                                      | \$ -                          | \$ -                         | \$ -                                | \$ -                                   | \$ (19,351)                               | \$ -                                                 | \$ -                                            | \$ -                                 | \$ -                                   |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | CETA<br>Program<br>(JTPA) | FY06<br>Preschool<br>Grant | FY02-03<br>WFD<br>General Devices | FY02-04<br>Idea<br>7/1/01 - 6/30/02 | Drug<br>Free<br>Schools | Drug<br>Free<br>Schools<br>PL 99-570 | FY99<br>Project<br>Peace -<br>Eastridge | FY10<br>Drug<br>Free<br>Schools<br>09-5360 | 95-96<br>Drug<br>Free<br>Schools | FY02<br>Drug<br>Free<br>CFDA<br>84.186 |
|---------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|-----------------------------------|-------------------------------------|-------------------------|--------------------------------------|-----------------------------------------|--------------------------------------------|----------------------------------|----------------------------------------|
| Cash and investments - beginning                                                                        | \$ 1,408                  | \$ 937                     | \$ 276                            | \$ (4,707)                          | \$ (18,959)             | \$ 26                                | \$ 146                                  | \$ (43)                                    | \$ 1,031                         | \$ (3,837)                             |
| Receipts:                                                                                               |                           |                            |                                   |                                     |                         |                                      |                                         |                                            |                                  |                                        |
| Local sources                                                                                           | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Intermediate sources                                                                                    | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| State sources                                                                                           | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Federal sources                                                                                         | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | 32,620                                     | -                                | -                                      |
| Temporary loans                                                                                         | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Other                                                                                                   | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Total receipts                                                                                          | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | 32,620                                     | -                                | -                                      |
| Disbursements:                                                                                          |                           |                            |                                   |                                     |                         |                                      |                                         |                                            |                                  |                                        |
| Current:                                                                                                |                           |                            |                                   |                                     |                         |                                      |                                         |                                            |                                  |                                        |
| Instruction                                                                                             | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | 29,008                                     | -                                | -                                      |
| Support services                                                                                        | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | 4,069                                      | -                                | -                                      |
| Noninstructional services                                                                               | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Facilities acquisition and construction                                                                 | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Debt services                                                                                           | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Nonprogrammed charges                                                                                   | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Total disbursements                                                                                     | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | 33,077                                     | -                                | -                                      |
| Excess (deficiency) of receipts over disbursements                                                      | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | (457)                                      | -                                | -                                      |
| Other financing sources (uses):                                                                         |                           |                            |                                   |                                     |                         |                                      |                                         |                                            |                                  |                                        |
| Proceeds of long-term debt                                                                              | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Sale of capital assets                                                                                  | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Transfers in                                                                                            | -                         | -                          | -                                 | -                                   | -                       | -                                    | -                                       | -                                          | -                                | -                                      |
| Transfers out                                                                                           | (1,408)                   | (937)                      | (276)                             | 4,707                               | 18,959                  | (26)                                 | (146)                                   | -                                          | (1,031)                          | 3,837                                  |
| Total other financing sources (uses)                                                                    | (1,408)                   | (937)                      | (276)                             | 4,707                               | 18,959                  | (26)                                 | (146)                                   | -                                          | (1,031)                          | 3,837                                  |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (1,408)                   | (937)                      | (276)                             | 4,707                               | 18,959                  | (26)                                 | (146)                                   | (457)                                      | (1,031)                          | 3,837                                  |
| Cash and investments - ending                                                                           | \$ -                      | \$ -                       | \$ -                              | \$ -                                | \$ -                    | \$ -                                 | \$ -                                    | \$ (500)                                   | \$ -                             | \$ -                                   |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | 94/95<br>Drug<br>Free<br>Schools | Title IV<br>Safe/<br>Drug<br>Free<br>Schools | FY98<br>Safe and<br>Drug<br>Free<br>Schools | Education<br>for<br>Economic<br>Security | Title II -<br>Dwight D.<br>Eisenhower -<br>Science and<br>Math Technology<br>Grants | Technology<br>Related<br>Assistance for<br>Individuals<br>with<br>Disabilities | Dwight D.<br>Eisenhower<br>Math/<br>Science<br>Act | FY03<br>Adult<br>Basic<br>Education | FY04<br>Adult<br>Education | FY11<br>First<br>Robotics<br>C1-1-CPR-0-58<br>CFDA |
|---------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------|---------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------------------------------------------|-------------------------------------|----------------------------|----------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ 121                           | \$ (20,033)                                  | \$ (15,716)                                 | \$ (617)                                 | \$ (5,841)                                                                          | \$ 11,115                                                                      | \$ 6,244                                           | \$ (5,312)                          | \$ (495)                   | \$ -                                               |
| Receipts:                                                                                               |                                  |                                              |                                             |                                          |                                                                                     |                                                                                |                                                    |                                     |                            |                                                    |
| Local sources                                                                                           | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Intermediate sources                                                                                    | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| State sources                                                                                           | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Federal sources                                                                                         | -                                | -                                            | -                                           | -                                        | 6,112                                                                               | -                                                                              | -                                                  | -                                   | -                          | 1,920                                              |
| Temporary loans                                                                                         | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Other                                                                                                   | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Total receipts                                                                                          | -                                | -                                            | -                                           | -                                        | 6,112                                                                               | -                                                                              | -                                                  | -                                   | -                          | 1,920                                              |
| Disbursements:                                                                                          |                                  |                                              |                                             |                                          |                                                                                     |                                                                                |                                                    |                                     |                            |                                                    |
| Current:                                                                                                |                                  |                                              |                                             |                                          |                                                                                     |                                                                                |                                                    |                                     |                            |                                                    |
| Instruction                                                                                             | -                                | -                                            | -                                           | -                                        | 271                                                                                 | -                                                                              | -                                                  | -                                   | -                          | 1,920                                              |
| Support services                                                                                        | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Noninstructional services                                                                               | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Facilities acquisition and construction                                                                 | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Debt services                                                                                           | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Nonprogrammed charges                                                                                   | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Total disbursements                                                                                     | -                                | -                                            | -                                           | -                                        | 271                                                                                 | -                                                                              | -                                                  | -                                   | -                          | 1,920                                              |
| Excess (deficiency) of receipts over disbursements                                                      | -                                | -                                            | -                                           | -                                        | 5,841                                                                               | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Other financing sources (uses):                                                                         |                                  |                                              |                                             |                                          |                                                                                     |                                                                                |                                                    |                                     |                            |                                                    |
| Proceeds of long-term debt                                                                              | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Sale of capital assets                                                                                  | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Transfers in                                                                                            | -                                | -                                            | -                                           | -                                        | -                                                                                   | -                                                                              | -                                                  | -                                   | -                          | -                                                  |
| Transfers out                                                                                           | (121)                            | 20,033                                       | 15,716                                      | 617                                      | -                                                                                   | (11,115)                                                                       | (6,244)                                            | 5,312                               | 495                        | -                                                  |
| Total other financing sources (uses)                                                                    | (121)                            | 20,033                                       | 15,716                                      | 617                                      | -                                                                                   | (11,115)                                                                       | (6,244)                                            | 5,312                               | 495                        | -                                                  |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (121)                            | 20,033                                       | 15,716                                      | 617                                      | 5,841                                                                               | (11,115)                                                                       | (6,244)                                            | 5,312                               | 495                        | -                                                  |
| Cash and investments - ending                                                                           | \$ -                             | \$ -                                         | \$ -                                        | \$ -                                     | \$ -                                                                                | \$ -                                                                           | \$ -                                               | \$ -                                | \$ -                       | \$ -                                               |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | FY06<br>Adult<br>Education<br>Program#<br>2006-8039 | FY07<br>Adult<br>Education<br>CFDA#<br>84.002A | Title III -<br>Energy<br>Conservation | Vocational<br>and<br>Technical<br>Board<br>Grants | FY11<br>Perkins<br>11-4700-5360<br>CFDA#<br>84.048 | Vocational<br>Disadvantage<br>Program | FY96/97<br>Tech<br>Prep | 96/97<br>Perkins<br>Basic<br>Grant | Automotive<br>Service<br>Excellence<br>Certification | 97-98<br>Tech<br>Prep |
|---------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------------|---------------------------------------|-------------------------|------------------------------------|------------------------------------------------------|-----------------------|
| Cash and investments - beginning                                                                        | \$ (288)                                            | \$ 8,550                                       | \$ (5)                                | \$ (2,907)                                        | \$ -                                               | \$ (1,196)                            | \$ 5,731                | \$ 7,054                           | \$ (7,000)                                           | \$ 480                |
| Receipts:                                                                                               |                                                     |                                                |                                       |                                                   |                                                    |                                       |                         |                                    |                                                      |                       |
| Local sources                                                                                           | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| Intermediate sources                                                                                    | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| State sources                                                                                           | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| Federal sources                                                                                         | -                                                   | -                                              | -                                     | 40,186                                            | 155,982                                            | -                                     | -                       | -                                  | -                                                    | -                     |
| Temporary loans                                                                                         | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| Other                                                                                                   | -                                                   | -                                              | -                                     | -                                                 | 25                                                 | -                                     | -                       | -                                  | -                                                    | -                     |
| Total receipts                                                                                          | -                                                   | -                                              | -                                     | 40,186                                            | 156,007                                            | -                                     | -                       | -                                  | -                                                    | -                     |
| Disbursements:                                                                                          |                                                     |                                                |                                       |                                                   |                                                    |                                       |                         |                                    |                                                      |                       |
| Current:                                                                                                |                                                     |                                                |                                       |                                                   |                                                    |                                       |                         |                                    |                                                      |                       |
| Instruction                                                                                             | -                                                   | -                                              | -                                     | 29,506                                            | 182,194                                            | -                                     | -                       | -                                  | -                                                    | -                     |
| Support services                                                                                        | -                                                   | -                                              | -                                     | 994                                               | 500                                                | -                                     | -                       | -                                  | -                                                    | -                     |
| Noninstructional services                                                                               | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| Facilities acquisition and construction                                                                 | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| Debt services                                                                                           | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| Nonprogrammed charges                                                                                   | -                                                   | -                                              | -                                     | 6,779                                             | 2,394                                              | -                                     | -                       | -                                  | -                                                    | -                     |
| Total disbursements                                                                                     | -                                                   | -                                              | -                                     | 37,279                                            | 185,088                                            | -                                     | -                       | -                                  | -                                                    | -                     |
| Excess (deficiency) of receipts over disbursements                                                      | -                                                   | -                                              | -                                     | 2,907                                             | (29,081)                                           | -                                     | -                       | -                                  | -                                                    | -                     |
| Other financing sources (uses):                                                                         |                                                     |                                                |                                       |                                                   |                                                    |                                       |                         |                                    |                                                      |                       |
| Proceeds of long-term debt                                                                              | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| Sale of capital assets                                                                                  | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| Transfers in                                                                                            | -                                                   | -                                              | -                                     | -                                                 | -                                                  | -                                     | -                       | -                                  | -                                                    | -                     |
| Transfers out                                                                                           | 288                                                 | (8,550)                                        | 5                                     | -                                                 | -                                                  | 1,196                                 | (5,731)                 | (7,054)                            | 7,000                                                | (480)                 |
| Total other financing sources (uses)                                                                    | 288                                                 | (8,550)                                        | 5                                     | -                                                 | -                                                  | 1,196                                 | (5,731)                 | (7,054)                            | 7,000                                                | (480)                 |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 288                                                 | (8,550)                                        | 5                                     | 2,907                                             | (29,081)                                           | 1,196                                 | (5,731)                 | (7,054)                            | 7,000                                                | (480)                 |
| Cash and investments - ending                                                                           | \$ -                                                | \$ -                                           | \$ -                                  | \$ -                                              | \$ (29,081)                                        | \$ -                                  | \$ -                    | \$ -                               | \$ -                                                 | \$ -                  |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | Title VII<br>Bilingual<br>(Includes<br>Lau<br>Program) | Tech<br>Education<br>Initiative<br>Grant | FY07<br>Perkins<br>Grant -<br>WCC | FY00<br>Tech<br>Prep<br>Mini<br>Grant | FY05<br>Perkins<br>Project<br>05-4700-5393 | FY03<br>Youth<br>Innovative<br>Program #<br>YIP-2-58 | Medicaid<br>Reimbursement -<br>Federal | Educating<br>America,<br>Title III | Other<br>Federal<br>Programs | School<br>to Work<br>Opportunity<br>Implementation |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------|-----------------------------------|---------------------------------------|--------------------------------------------|------------------------------------------------------|----------------------------------------|------------------------------------|------------------------------|----------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ (117)                                               | \$ 2,665                                 | \$ (20)                           | \$ 207                                | \$ (338)                                   | \$ (1)                                               | \$ 197,370                             | \$ (2,346)                         | \$ (9)                       | \$ 1,911                                           |
| Receipts:                                                                                               |                                                        |                                          |                                   |                                       |                                            |                                                      |                                        |                                    |                              |                                                    |
| Local sources                                                                                           | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Intermediate sources                                                                                    | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| State sources                                                                                           | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Federal sources                                                                                         | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | 83,701                                 | -                                  | -                            | -                                                  |
| Temporary loans                                                                                         | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Other                                                                                                   | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Total receipts                                                                                          | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | 83,701                                 | -                                  | -                            | -                                                  |
| Disbursements:                                                                                          |                                                        |                                          |                                   |                                       |                                            |                                                      |                                        |                                    |                              |                                                    |
| Current:                                                                                                |                                                        |                                          |                                   |                                       |                                            |                                                      |                                        |                                    |                              |                                                    |
| Instruction                                                                                             | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Support services                                                                                        | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | 13,880                                 | -                                  | -                            | -                                                  |
| Noninstructional services                                                                               | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Facilities acquisition and construction                                                                 | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Debt services                                                                                           | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Nonprogrammed charges                                                                                   | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Total disbursements                                                                                     | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | 13,880                                 | -                                  | -                            | -                                                  |
| Excess (deficiency) of receipts over disbursements                                                      | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | 69,821                                 | -                                  | -                            | -                                                  |
| Other financing sources (uses):                                                                         |                                                        |                                          |                                   |                                       |                                            |                                                      |                                        |                                    |                              |                                                    |
| Proceeds of long-term debt                                                                              | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Sale of capital assets                                                                                  | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | -                                      | -                                  | -                            | -                                                  |
| Transfers in                                                                                            | -                                                      | -                                        | -                                 | -                                     | -                                          | -                                                    | 22,000                                 | -                                  | -                            | -                                                  |
| Transfers out                                                                                           | 117                                                    | (2,665)                                  | 20                                | (207)                                 | 338                                        | 1                                                    | -                                      | 2,346                              | 9                            | (1,911)                                            |
| Total other financing sources (uses)                                                                    | 117                                                    | (2,665)                                  | 20                                | (207)                                 | 338                                        | 1                                                    | 22,000                                 | 2,346                              | 9                            | (1,911)                                            |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 117                                                    | (2,665)                                  | 20                                | (207)                                 | 338                                        | 1                                                    | 91,821                                 | 2,346                              | 9                            | (1,911)                                            |
| Cash and investments - ending                                                                           | \$ -                                                   | \$ -                                     | \$ -                              | \$ -                                  | \$ -                                       | \$ -                                                 | \$ 289,191                             | \$ -                               | \$ -                         | \$ -                                               |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | Challenge<br>Grant<br>for<br>Technology<br>(Dir USDOE) | FY00<br>School<br>to Work | School<br>Renovation | IDEA        | Improving<br>Teaching<br>Quality,<br>No Child<br>Left,<br>Title II, Part A | FY09<br>Title II,<br>Enhancing<br>Education -<br>Tech | Title III,<br>Language<br>Instruction | Public<br>Charter<br>School<br>ESEA<br>Title X, Part C | ABC<br>Welding<br>10/1/96 - 6/30/97 | ABC<br>Training<br>Program<br>96/97 |
|---------------------------------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------|----------------------|-------------|----------------------------------------------------------------------------|-------------------------------------------------------|---------------------------------------|--------------------------------------------------------|-------------------------------------|-------------------------------------|
| Cash and investments - beginning                                                                        | \$ (1,215)                                             | \$ 61                     | \$ -                 | \$ (2,521)  | \$ (1,666)                                                                 | \$ (6,040)                                            | \$ -                                  | \$ 17                                                  | \$ 3,937                            | \$ 23,478                           |
| Receipts:                                                                                               |                                                        |                           |                      |             |                                                                            |                                                       |                                       |                                                        |                                     |                                     |
| Local sources                                                                                           | -                                                      | -                         | -                    | -           | -                                                                          | (7,853)                                               | -                                     | -                                                      | -                                   | -                                   |
| Intermediate sources                                                                                    | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   |
| State sources                                                                                           | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | 91,980                                | -                                                      | -                                   | -                                   |
| Federal sources                                                                                         | -                                                      | -                         | 4,404                | 294,532     | 48,669                                                                     | 39,265                                                | -                                     | -                                                      | -                                   | -                                   |
| Temporary loans                                                                                         | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   |
| Other                                                                                                   | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   |
| Total receipts                                                                                          | -                                                      | -                         | 4,404                | 294,532     | 48,669                                                                     | 31,412                                                | 91,980                                | -                                                      | -                                   | -                                   |
| Disbursements:                                                                                          |                                                        |                           |                      |             |                                                                            |                                                       |                                       |                                                        |                                     |                                     |
| Current:                                                                                                |                                                        |                           |                      |             |                                                                            |                                                       |                                       |                                                        |                                     |                                     |
| Instruction                                                                                             | -                                                      | -                         | -                    | 272,616     | -                                                                          | 6,320                                                 | 90,160                                | -                                                      | -                                   | -                                   |
| Support services                                                                                        | -                                                      | -                         | 6,215                | 21,742      | 44,972                                                                     | 17,752                                                | -                                     | -                                                      | -                                   | -                                   |
| Noninstructional services                                                                               | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   |
| Facilities acquisition and construction                                                                 | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   |
| Debt services                                                                                           | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   |
| Nonprogrammed charges                                                                                   | -                                                      | -                         | -                    | 8,301       | 2,031                                                                      | 1,300                                                 | 1,820                                 | -                                                      | -                                   | -                                   |
| Total disbursements                                                                                     | -                                                      | -                         | 6,215                | 302,659     | 47,003                                                                     | 25,372                                                | 91,980                                | -                                                      | -                                   | -                                   |
| Excess (deficiency) of receipts over disbursements                                                      | -                                                      | -                         | (1,811)              | (8,127)     | 1,666                                                                      | 6,040                                                 | -                                     | -                                                      | -                                   | -                                   |
| Other financing sources (uses):                                                                         |                                                        |                           |                      |             |                                                                            |                                                       |                                       |                                                        |                                     |                                     |
| Proceeds of long-term debt                                                                              | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   |
| Sale of capital assets                                                                                  | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   |
| Transfers in                                                                                            | -                                                      | -                         | -                    | -           | -                                                                          | -                                                     | -                                     | -                                                      | -                                   | -                                   |
| Transfers out                                                                                           | 1,215                                                  | (61)                      | -                    | -           | -                                                                          | -                                                     | -                                     | (17)                                                   | (3,937)                             | (23,478)                            |
| Total other financing sources (uses)                                                                    | 1,215                                                  | (61)                      | -                    | -           | -                                                                          | -                                                     | -                                     | (17)                                                   | (3,937)                             | (23,478)                            |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 1,215                                                  | (61)                      | (1,811)              | (8,127)     | 1,666                                                                      | 6,040                                                 | -                                     | (17)                                                   | (3,937)                             | (23,478)                            |
| Cash and investments - ending                                                                           | \$ -                                                   | \$ -                      | \$ (1,811)           | \$ (10,648) | \$ -                                                                       | \$ -                                                  | \$ -                                  | \$ -                                                   | \$ -                                | \$ -                                |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | FY98<br>Adult<br>Basic<br>Education | Reading<br>First,<br>No Child<br>Left<br>Behind | FY00<br>Adult<br>Basic<br>Education<br>Grant | FY11<br>Reading<br>First<br>A58-1-11CI-246 | FY98<br>CSPD | CSPD<br>Grant<br>7/1/96 - 6/30/97 | Vocational<br>Rehab<br>Grant<br>#49-7-VF-1648 | Project<br>4 R's -<br>ER, LS, MH | In School<br>Academic<br>Improvement<br>Program |
|---------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------|----------------------------------------------|--------------------------------------------|--------------|-----------------------------------|-----------------------------------------------|----------------------------------|-------------------------------------------------|
| Cash and investments - beginning                                                                        | \$ (9,379)                          | \$ (6,197)                                      | \$ (199)                                     | \$ -                                       | \$ 60        | \$ 232                            | \$ (39,659)                                   | \$ 3,059                         | \$ 1,362                                        |
| Receipts:                                                                                               |                                     |                                                 |                                              |                                            |              |                                   |                                               |                                  |                                                 |
| Local sources                                                                                           | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Intermediate sources                                                                                    | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| State sources                                                                                           | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Federal sources                                                                                         | -                                   | -                                               | -                                            | 109,721                                    | -            | -                                 | -                                             | -                                | -                                               |
| Temporary loans                                                                                         | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Other                                                                                                   | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Total receipts                                                                                          | -                                   | -                                               | -                                            | 109,721                                    | -            | -                                 | -                                             | -                                | -                                               |
| Disbursements:                                                                                          |                                     |                                                 |                                              |                                            |              |                                   |                                               |                                  |                                                 |
| Current:                                                                                                |                                     |                                                 |                                              |                                            |              |                                   |                                               |                                  |                                                 |
| Instruction                                                                                             | -                                   | -                                               | -                                            | 16,824                                     | -            | -                                 | -                                             | -                                | -                                               |
| Support services                                                                                        | -                                   | -                                               | -                                            | 131,765                                    | -            | -                                 | -                                             | -                                | -                                               |
| Noninstructional services                                                                               | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Facilities acquisition and construction                                                                 | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Debt services                                                                                           | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Nonprogrammed charges                                                                                   | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Total disbursements                                                                                     | -                                   | -                                               | -                                            | 148,589                                    | -            | -                                 | -                                             | -                                | -                                               |
| Excess (deficiency) of receipts over disbursements                                                      | -                                   | -                                               | -                                            | (38,868)                                   | -            | -                                 | -                                             | -                                | -                                               |
| Other financing sources (uses):                                                                         |                                     |                                                 |                                              |                                            |              |                                   |                                               |                                  |                                                 |
| Proceeds of long-term debt                                                                              | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Sale of capital assets                                                                                  | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Transfers in                                                                                            | -                                   | -                                               | -                                            | -                                          | -            | -                                 | -                                             | -                                | -                                               |
| Transfers out                                                                                           | 9,379                               | 6,197                                           | 199                                          | -                                          | (60)         | (232)                             | 39,659                                        | (3,059)                          | (1,362)                                         |
| Total other financing sources (uses)                                                                    | 9,379                               | 6,197                                           | 199                                          | -                                          | (60)         | (232)                             | 39,659                                        | (3,059)                          | (1,362)                                         |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 9,379                               | 6,197                                           | 199                                          | (38,868)                                   | (60)         | (232)                             | 39,659                                        | (3,059)                          | (1,362)                                         |
| Cash and investments - ending                                                                           | \$ -                                | \$ -                                            | \$ -                                         | \$ (38,868)                                | \$ -         | \$ -                              | \$ -                                          | \$ -                             | \$ -                                            |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | Project<br>4 R's -<br>WECC | 93-94<br>Tech<br>Prep | 94/95<br>Tech<br>Prep | IVTC<br>State<br>College<br>1/1/96 - 12/31/96 | In Workforce<br>Development<br>Grant | IND WFD<br>Stalcop LP | IN WFD<br>Contacts<br>Metals<br>Welding | Chi-Training | Dental<br>Assisting -<br>WCC |
|---------------------------------------------------------------------------------------------------------|----------------------------|-----------------------|-----------------------|-----------------------------------------------|--------------------------------------|-----------------------|-----------------------------------------|--------------|------------------------------|
| Cash and investments - beginning                                                                        | \$ 345                     | \$ (114)              | \$ (1,320)            | \$ 2,651                                      | \$ 380                               | \$ 91                 | \$ (517)                                | \$ 38,228    | \$ 21,222                    |
| Receipts:                                                                                               |                            |                       |                       |                                               |                                      |                       |                                         |              |                              |
| Local sources                                                                                           | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | 18,356       | 751                          |
| Intermediate sources                                                                                    | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| State sources                                                                                           | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Federal sources                                                                                         | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Temporary loans                                                                                         | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Other                                                                                                   | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Total receipts                                                                                          | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | 18,356       | 751                          |
| Disbursements:                                                                                          |                            |                       |                       |                                               |                                      |                       |                                         |              |                              |
| Current:                                                                                                |                            |                       |                       |                                               |                                      |                       |                                         |              |                              |
| Instruction                                                                                             | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | 23,152       | 887                          |
| Support services                                                                                        | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | 7,426        | 162                          |
| Noninstructional services                                                                               | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Facilities acquisition and construction                                                                 | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Debt services                                                                                           | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Nonprogrammed charges                                                                                   | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Total disbursements                                                                                     | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | 30,578       | 1,049                        |
| Excess (deficiency) of receipts over disbursements                                                      | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | (12,222)     | (298)                        |
| Other financing sources (uses):                                                                         |                            |                       |                       |                                               |                                      |                       |                                         |              |                              |
| Proceeds of long-term debt                                                                              | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Sale of capital assets                                                                                  | -                          | -                     | -                     | -                                             | -                                    | -                     | -                                       | -            | -                            |
| Transfers in                                                                                            | -                          | -                     | -                     | -                                             | -                                    | -                     | 517                                     | -            | -                            |
| Transfers out                                                                                           | (345)                      | 114                   | 1,320                 | (2,651)                                       | (380)                                | (91)                  | -                                       | -            | (20,924)                     |
| Total other financing sources (uses)                                                                    | (345)                      | 114                   | 1,320                 | (2,651)                                       | (380)                                | (91)                  | 517                                     | -            | (20,924)                     |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | (345)                      | 114                   | 1,320                 | (2,651)                                       | (380)                                | (91)                  | 517                                     | (12,222)     | (21,222)                     |
| Cash and investments - ending                                                                           | \$ -                       | \$ -                  | \$ -                  | \$ -                                          | \$ -                                 | \$ -                  | \$ -                                    | \$ 26,006    | \$ -                         |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES), AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended June 30, 2011  
 (Continued)

|                                                                                                         | Building<br>Capacity<br>Grant | FY99<br>CPSD<br>Grant | 93/94<br>REAP -<br>Creston | Title I -<br>Grants<br>to LEAs | Special<br>Education -<br>Part B | Special<br>Education -<br>Part B -<br>Preschool | Title I<br>FY 11 ARRA<br>11-5360 | Payroll<br>Clearing | Totals        |
|---------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------|----------------------------|--------------------------------|----------------------------------|-------------------------------------------------|----------------------------------|---------------------|---------------|
| Cash and investments - beginning                                                                        | \$ (11,009)                   | \$ (13,280)           | \$ (1,703)                 | \$ (48,387)                    | \$ (73,765)                      | \$ (9,600)                                      | \$ -                             | \$ 2,494,431        | \$ 34,142,442 |
| Receipts:                                                                                               |                               |                       |                            |                                |                                  |                                                 |                                  |                     |               |
| Local sources                                                                                           | -                             | -                     | -                          | -                              | -                                | -                                               | -                                | -                   | 35,951,403    |
| Intermediate sources                                                                                    | -                             | -                     | -                          | -                              | -                                | -                                               | -                                | -                   | 10,400        |
| State sources                                                                                           | -                             | -                     | -                          | -                              | -                                | -                                               | -                                | -                   | 81,444,285    |
| Federal sources                                                                                         | -                             | -                     | -                          | 488,890                        | 1,965,641                        | 73,626                                          | 565,374                          | -                   | 13,607,586    |
| Temporary loans                                                                                         | -                             | -                     | -                          | -                              | -                                | -                                               | -                                | -                   | 4,794,264     |
| Other                                                                                                   | -                             | -                     | -                          | -                              | -                                | -                                               | -                                | 45,969,622          | 45,977,123    |
| Total receipts                                                                                          | -                             | -                     | -                          | 488,890                        | 1,965,641                        | 73,626                                          | 565,374                          | 45,969,622          | 181,785,061   |
| Disbursements:                                                                                          |                               |                       |                            |                                |                                  |                                                 |                                  |                     |               |
| Current:                                                                                                |                               |                       |                            |                                |                                  |                                                 |                                  |                     |               |
| Instruction                                                                                             | -                             | -                     | -                          | 54,320                         | 110,832                          | 51,926                                          | 317,237                          | -                   | 58,936,771    |
| Support services                                                                                        | -                             | -                     | -                          | 351,539                        | 1,771,833                        | 12,472                                          | 360,741                          | -                   | 48,451,453    |
| Noninstructional services                                                                               | -                             | -                     | -                          | 994                            | -                                | -                                               | 11,220                           | -                   | 2,092,546     |
| Facilities acquisition and construction                                                                 | -                             | -                     | -                          | -                              | 36,768                           | -                                               | -                                | -                   | 8,714,618     |
| Debt services                                                                                           | -                             | -                     | -                          | -                              | -                                | -                                               | -                                | -                   | 21,494,090    |
| Nonprogrammed charges                                                                                   | -                             | -                     | -                          | 33,650                         | -                                | -                                               | -                                | 46,524,957          | 46,722,513    |
| Total disbursements                                                                                     | -                             | -                     | -                          | 440,503                        | 1,919,433                        | 64,398                                          | 689,198                          | 46,524,957          | 186,411,991   |
| Excess (deficiency) of receipts over disbursements                                                      | -                             | -                     | -                          | 48,387                         | 46,208                           | 9,228                                           | (123,824)                        | (555,335)           | (4,626,930)   |
| Other financing sources (uses):                                                                         |                               |                       |                            |                                |                                  |                                                 |                                  |                     |               |
| Proceeds of long-term debt                                                                              | -                             | -                     | -                          | -                              | -                                | -                                               | -                                | -                   | 1,911,000     |
| Sale of capital assets                                                                                  | -                             | -                     | -                          | -                              | -                                | -                                               | -                                | -                   | 202,367       |
| Transfers in                                                                                            | -                             | -                     | -                          | -                              | -                                | -                                               | 286,853                          | -                   | 3,647,104     |
| Transfers out                                                                                           | 11,009                        | 13,280                | 1,703                      | -                              | -                                | -                                               | (286,853)                        | -                   | (3,647,108)   |
| Total other financing sources (uses)                                                                    | 11,009                        | 13,280                | 1,703                      | -                              | -                                | -                                               | -                                | -                   | 2,113,363     |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 11,009                        | 13,280                | 1,703                      | 48,387                         | 46,208                           | 9,228                                           | (123,824)                        | (555,335)           | (2,513,567)   |
| Cash and investments - ending                                                                           | \$ -                          | \$ -                  | \$ -                       | \$ -                           | \$ (27,557)                      | \$ (372)                                        | \$ (123,824)                     | \$ 1,939,096        | \$ 31,628,875 |

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF DEBT  
 June 30, 2011

The School Corporation has entered into the following debt:

| Description of Asset                                                                                                                       | Ending<br>Balance     | Principal<br>Due Within<br>One Year |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------------|
| School Corporation debt:                                                                                                                   |                       |                                     |
| Capital leases:                                                                                                                            |                       |                                     |
| Metropolitan School District of Warren Township Vision 2005 School<br>Building Corporation:                                                |                       |                                     |
| Raymond Park Middle School, Remodeling of Creston Middle,<br>Stonybrook Middle, and Warren Central High Schools, Series 1998               | \$ 17,430,000         | \$ 5,525,000                        |
| Refunding of 2000 Bonds and the Vision 2005 Project, Series 2005                                                                           | 82,880,000            | 4,560,000                           |
| Computer Lease, 2009                                                                                                                       | 485,215               | 472,908                             |
| Cisco Wireless Network Lease 2011                                                                                                          | <u>301,437</u>        | <u>301,437</u>                      |
| Total - capital leases                                                                                                                     | <u>101,096,652</u>    | <u>10,859,345</u>                   |
| Tax anticipation warrants                                                                                                                  | <u>4,362,132</u>      | <u>4,362,132</u>                    |
| Bonds payable:                                                                                                                             |                       |                                     |
| General obligation bonds:                                                                                                                  |                       |                                     |
| Pension Bond, 2004 Issue                                                                                                                   | <u>6,610,000</u>      | <u>1,520,000</u>                    |
| Qualified School Construction Bonds                                                                                                        |                       |                                     |
| 2011 School Facility Improvements, Warren Central High, Walker Career<br>Center, Hawthorne Elementary, and Pleasant Run Elementary Schools | <u>1,950,000</u>      | <u>-</u>                            |
| Total - bonds payable                                                                                                                      | <u>8,560,000</u>      | <u>1,520,000</u>                    |
| Total School Corporation debt                                                                                                              | <u>\$ 114,018,784</u> | <u>\$ 16,741,477</u>                |

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
AUDIT RESULTS AND COMMENTS

***BANK RECONCILIATIONS – CONTROL OVER FINANCIAL TRANSACTIONS***

The School Corporation prepared monthly bank reconciliations of the bank balance with the record balance, but had unidentified variances which fluctuated each month. The variances ranged from \$6,113.30 cash necessary to balance (deficit) to a cash long position of approximately \$264,426.28 during the two year audit period. The reconciliations on June 30, 2010, and June 30, 2011, indicated cash balances in excess of the reconciled balance of \$65.99 and \$14,338.29, respectively. However, there were uncorrected errors found with this information. Similar comments concerning the bank reconciliations have appeared in prior audit reports.

The reconciliations have not been in agreement with the records for several years. Timing differences occurred when some transactions were processed but not posted to the system at the time or within the same month as the actual bank activity. These unposted transactions would be processed at a later time and eliminate the differences which were part of the bank reconciliation variances. These timing differences were believed to be the main explanation for the variances.

Errors were found in the reconciliations presented for audit which were not related to the timing issues. The outstanding checklist incorrectly included checks which had cleared the bank in the amount of \$16,605.27, due to errors in the process of clearing the cancelled checks. Review of one month determined there were two additional transactions not properly considered in the reconciliation process and not properly reflected on the records. While the additional corrections were very immaterial, the School Corporation will need to correct the current books to reflect these amounts. Payroll testing located a system error where an incorrect amount was posted as net payroll to the cash account, thus reducing the cash more than the actual payments. This occurred for six months of the audit period. This affected the bank reconciliation by \$829.88 for the payroll reviewed and approximately \$10,000 over the year. Because the amounts are immaterial, adjustments have not been made to the current financial statement. Other errors may exist but have gone undetected.

As adjusted for these identified errors, the bank reconciliation for June 30, 2011, resulted in a cash balance in excess of reconciled balance of \$29,016.18.

The effectiveness of the bank reconciliation as an internal control tool for monitoring and detecting errors in the recorded financial transactions was diminished due to acceptance of the variances. The errors found during the audit were not material and do not require adjustment to the financial statement, but corrections will be necessary to the records and reconciliation.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objections, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

**CREDIT CARDS**

As presented for audit, some credit card payments were not approved by the School Board, posted to the records timely, and documented adequately. The School Board adopted "Use of Credit Cards" (Policy No. 6423) and the applicable administrative guidelines on December 16, 1998, and revised November 20, 2002. This policy and guidelines had requirements including, specific documentation be kept and turned into the business office and payments approved by the School Board. Additionally, it stated that it would be the personal responsibility of the card user if there was no receipt, late fees, or finance charges were incurred, or if sales tax was paid, with the exception of airline tickets, hotel bills, and food/meal items.

The monthly credit card payments were no longer made by checks during 2011, but by automatic withdrawal from the bank account without formal approval by the School Board. These payments were not presented to the School Board on the Accounts Payable Voucher Register. The fiscal officer approved the journal entry which recorded the payment. Additionally, we noted that the journal postings of expenses to the records were not always timely. The June journal entries included posting of four prior months in addition to the current month expenses.

We reviewed seven months of credit card payments. Receipts documenting the credit card purchases did not always provide the required documentation for the disbursements, and in some instances no receipts were attached to the credit card statements. Also, some of the credit card documentation for meals purchased did not list the participants and the school purpose for the expense. Discussion with the business office indicated that some expenses were being reimbursed by the extra-curricular accounts. Upon request, the majority of the needed documentation was presented for audit by the High School Extra-Curricular Account Treasurer.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

- (1) The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
- (2) Issuance and use should be handled by an official or employee designated by the board.
- (3) The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
- (4) When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
- (5) The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
- (6) Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

- (7) Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
  
- (8) If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

**SCHOOL BOARD MEMBER PAY**

School Board members were not paid through the payroll. Instead, they were paid similarly to vendors and included in the Accounts Payable process, then issued a Form 1099 for their annual compensation.

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

**OVERDRAWN FUND BALANCES**

As similarly reported in prior Report B35959, several fund balances were overdrawn as of June 30, 2010, and June 30, 2011. Many of the overdrawn fund balances were a result of reimbursement grants or old grant funds which were dormant. The dormant funds with overdrawn balances received transfers to close the funds by June 30, 2011. There were several current grant funds with overdrawn balances caused by an outstanding reimbursement; due to this funding method these funds have not been listed in this comment. The dormant funds with outstanding balances at June 30, 2010, also have not been included.

The Child Care Program and WCC-Building Trades Fund were overdrawn on June 30, 2011, in the amounts of \$377,630 and \$28,392, respectively. At June 30, 2010, the Child Care Program Fund overdrawn balance was \$367,504. The Child Care Program Fund has had an overdrawn balance for several years.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
AUDIT RESULTS AND COMMENTS  
(Continued)

***CAPITAL ASSET RECORDS***

As stated in prior reports, the School Corporation did not maintain any system for tracking capital asset transactions or balances. Except for technology equipment, the most current information available was an inventory valuation report prepared June 30, 2003. The technology equipment was inventoried annually. Current capital asset information was not available for most assets.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable Capital Asset Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of the Metropolitan School District of Warren Township (School Corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended June 30, 2010 and 2011. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the School Corporation's compliance with those requirements.

In our opinion, the School Corporation complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the years ended June 30, 2010 and 2011.

Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the School Corporation's management, School Board, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

January 25, 2012

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For The Years Ended June 30, 2010 and 2011

| Federal Grantor Agency/Pass-Through Entity<br>Cluster Title/Program Title/Project Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended<br>06-30-10 | Total<br>Federal Awards<br>Expended<br>06-30-11 |
|-----------------------------------------------------------------------------------------|---------------------------|------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>                                                   |                           |                                                            |                                                 |                                                 |
| Pass-Through Indiana Department of Education                                            |                           |                                                            |                                                 |                                                 |
| Child Nutrition Cluster                                                                 |                           |                                                            |                                                 |                                                 |
| School Breakfast Program                                                                |                           |                                                            |                                                 |                                                 |
|                                                                                         | 10.553                    |                                                            | \$ 1,132,150                                    | \$ -                                            |
|                                                                                         |                           |                                                            | -                                               | 1,608,569                                       |
|                                                                                         |                           |                                                            | <u>1,132,150</u>                                | <u>1,608,569</u>                                |
| Total for program                                                                       |                           |                                                            |                                                 |                                                 |
|                                                                                         | 10.555                    |                                                            | 3,432,611                                       | -                                               |
|                                                                                         |                           |                                                            | -                                               | 3,563,445                                       |
|                                                                                         |                           |                                                            | <u>3,432,611</u>                                | <u>3,563,445</u>                                |
| Total for program                                                                       |                           |                                                            |                                                 |                                                 |
|                                                                                         | 10.559                    |                                                            | -                                               | 40,414                                          |
|                                                                                         |                           |                                                            | <u>-</u>                                        | <u>40,414</u>                                   |
| Total for cluster                                                                       |                           |                                                            |                                                 |                                                 |
|                                                                                         | 10.579                    |                                                            | 70,700                                          | -                                               |
|                                                                                         |                           |                                                            | <u>70,700</u>                                   | <u>-</u>                                        |
| Total for federal grantor agency                                                        |                           |                                                            |                                                 |                                                 |
|                                                                                         |                           |                                                            | <u>4,635,461</u>                                | <u>5,212,428</u>                                |
| <b>U.S. DEPARTMENT OF EDUCATION</b>                                                     |                           |                                                            |                                                 |                                                 |
| Pass-Through Indiana Department of Education                                            |                           |                                                            |                                                 |                                                 |
| Title I, Part A Cluster                                                                 |                           |                                                            |                                                 |                                                 |
| Title I Grants to Local Educational Agencies<br>(Title I, Part A of the ESEA)           |                           |                                                            |                                                 |                                                 |
|                                                                                         | 84.010                    |                                                            | 1,935,186                                       | 764,190                                         |
|                                                                                         |                           | 10-5360<br>FY 2011                                         | 340,000                                         | 60,000                                          |
|                                                                                         |                           | 11-5360                                                    | -                                               | 2,100,752                                       |
|                                                                                         |                           | 09-10 SH                                                   | 8,442                                           | 16,558                                          |
|                                                                                         |                           |                                                            | <u>2,283,628</u>                                | <u>2,941,500</u>                                |
| Total for program                                                                       |                           |                                                            |                                                 |                                                 |
|                                                                                         | 84.389                    |                                                            | 844,854                                         | 440,504                                         |
|                                                                                         |                           | 10-5360<br>11-5360                                         | -                                               | 976,051                                         |
|                                                                                         |                           |                                                            | <u>844,854</u>                                  | <u>1,416,555</u>                                |
| Total for program                                                                       |                           |                                                            |                                                 |                                                 |
| Total for cluster                                                                       |                           |                                                            |                                                 |                                                 |
|                                                                                         |                           |                                                            | <u>3,128,482</u>                                | <u>4,358,055</u>                                |
| Special Education Cluster (IDEA)                                                        |                           |                                                            |                                                 |                                                 |
| Special Education - Grants to States                                                    |                           |                                                            |                                                 |                                                 |
|                                                                                         | 84.027                    |                                                            | 42,993                                          | -                                               |
|                                                                                         |                           | 14208-059-PY02                                             | 286,482                                         | -                                               |
|                                                                                         |                           | 14209-059-PN01                                             | 19,783                                          | 126,596                                         |
|                                                                                         |                           | 14210-059-PN01                                             | 2,343,767                                       | 362,160                                         |
|                                                                                         |                           | 14211-059-PN01                                             | -                                               | 2,272,469                                       |
|                                                                                         |                           |                                                            | <u>2,693,025</u>                                | <u>2,761,225</u>                                |
| Total for program                                                                       |                           |                                                            |                                                 |                                                 |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Years Ended June 30, 2010 and 2011  
(Continued)

| Federal Grantor Agency/Pass-Through Entity<br>Cluster Title/Program Title/Project Title | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended<br>06-30-10 | Total<br>Federal Awards<br>Expended<br>06-30-11 |
|-----------------------------------------------------------------------------------------|---------------------------|------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| <u>U.S. DEPARTMENT OF EDUCATION (continued)</u>                                         |                           |                                                            |                                                 |                                                 |
| Pass-Through Indiana Department of Education (continued)                                |                           |                                                            |                                                 |                                                 |
| Special Education Cluster (IDEA) (continued)                                            |                           |                                                            |                                                 |                                                 |
| Special Education - Preschool Grants                                                    | 84.173                    |                                                            |                                                 |                                                 |
| Preschool FY 09                                                                         |                           | 45709-059-PN01                                             | 19,323                                          | -                                               |
| Carryover FY 09                                                                         |                           | 45709-059-PY02                                             | -                                               | 1,074                                           |
| Preschool FY 10                                                                         |                           | 45710-059-PN01                                             | 46,180                                          | 16,221                                          |
| Preschool FY 11                                                                         |                           | 45711-059-PN01                                             | -                                               | 42,110                                          |
|                                                                                         |                           |                                                            | <u>65,503</u>                                   | <u>59,405</u>                                   |
| Total for program                                                                       |                           |                                                            | <u>65,503</u>                                   | <u>59,405</u>                                   |
| ARRA - Special Education - Grants to States,<br>Recovery Act                            | 84.391                    | 33310-059-SN01                                             | <u>1,133,228</u>                                | <u>1,289,432</u>                                |
| ARRA - Special Education - Preschool Grants,<br>Recovery Act                            | 84.392<br>84.392          |                                                            | <u>40,512</u>                                   | <u>64,398</u>                                   |
| Total for cluster                                                                       |                           |                                                            | <u>3,932,268</u>                                | <u>4,174,460</u>                                |
| Education Technology State Grants Cluster                                               |                           |                                                            |                                                 |                                                 |
| Education Technology State Grants                                                       | 84.318                    | C1095360                                                   | <u>203,658</u>                                  | <u>24,872</u>                                   |
| State Fiscal Stabilization Fund Cluster                                                 |                           |                                                            |                                                 |                                                 |
| ARRA - State Fiscal Stabilization Fund - Education<br>State Grants, Recovery Act        | 84.394                    |                                                            | <u>8,826,133</u>                                | -                                               |
| Direct Grant                                                                            |                           |                                                            |                                                 |                                                 |
| Safe and Drug-Free Schools and Communities -<br>National Programs                       | 84.184                    |                                                            |                                                 |                                                 |
| Readiness and Emergency Management                                                      |                           | Q184E080398                                                | <u>137,695</u>                                  | -                                               |
| Pass-Through Indiana Department of Education                                            |                           |                                                            |                                                 |                                                 |
| Adult Education - Basic Grants to States                                                | 84.002                    |                                                            |                                                 |                                                 |
| Comprehensive                                                                           |                           | 2010-8039                                                  | 141,031                                         | 15,641                                          |
| Comprehensive                                                                           |                           | 2011-8039                                                  | -                                               | 179,923                                         |
| Outreach                                                                                |                           | 2010-8130                                                  | <u>22,829</u>                                   | <u>5,171</u>                                    |
| Total for program                                                                       |                           |                                                            | <u>163,860</u>                                  | <u>200,735</u>                                  |
| Pass-Through Indiana Department of Workforce Development                                | 84.048                    |                                                            |                                                 |                                                 |
| Career and Technical Education - Basic Grants to States                                 |                           |                                                            |                                                 |                                                 |
|                                                                                         |                           | 10-4700-5360                                               | 178,291                                         | 37,278                                          |
|                                                                                         |                           | 11-4700-5360                                               | -                                               | 185,088                                         |
| Total for program                                                                       |                           |                                                            | <u>178,291</u>                                  | <u>222,366</u>                                  |
| Pass-Through Indiana Department of Education                                            |                           |                                                            |                                                 |                                                 |
| Safe and Drug-Free Schools and Communities - State Grants                               | 84.186                    |                                                            |                                                 |                                                 |
|                                                                                         |                           | 07-5360                                                    | 2,258                                           | -                                               |
|                                                                                         |                           | 08-5360                                                    | 19,286                                          | 271                                             |
|                                                                                         |                           | 09-5360                                                    | 6,155                                           | 33,076                                          |
| IN School Safety Specialist Academy Innovative Project                                  |                           | #A58-0-10SS-037                                            | <u>9,381</u>                                    | <u>174</u>                                      |
| Total for program                                                                       |                           |                                                            | <u>37,080</u>                                   | <u>33,521</u>                                   |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Years Ended June 30, 2010 and 2011  
(Continued)

| Federal Grantor Agency/Pass-Through Entity<br>Cluster Title/Program Title/Project Title                              | Federal<br>CFDA<br>Number | Pass-Through<br>Entity (or Other)<br>Identifying<br>Number | Total<br>Federal Awards<br>Expended<br>06-30-10 | Total<br>Federal Awards<br>Expended<br>06-30-11 |
|----------------------------------------------------------------------------------------------------------------------|---------------------------|------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
| <u>U.S. DEPARTMENT OF EDUCATION (continued)</u>                                                                      |                           |                                                            |                                                 |                                                 |
| Pass-Through Indiana Department of Workforce Development<br>Tech-Prep Education                                      | 84.243                    |                                                            |                                                 |                                                 |
|                                                                                                                      |                           | SPL BIO-9-58                                               | 14,447                                          | 401                                             |
|                                                                                                                      |                           | SPL BIO-10-58                                              | -                                               | 10,000                                          |
|                                                                                                                      |                           | CPR-9-58                                                   | 2,500                                           | -                                               |
|                                                                                                                      |                           | CPR-10-58                                                  | -                                               | 1,920                                           |
| Total for program                                                                                                    |                           |                                                            | <u>16,947</u>                                   | <u>12,321</u>                                   |
| Pass-Through Indiana Department of Education<br>State Grants for Innovative Programs                                 | 84.298                    |                                                            |                                                 |                                                 |
|                                                                                                                      |                           | 07-5360                                                    | 19,387                                          | -                                               |
| Reading First State Grants<br>EDS# A58-9-09SL-030<br>EDS# A58-0-10CI-093<br>EDS# A58-1-11C1-246                      | 84.357                    |                                                            |                                                 |                                                 |
|                                                                                                                      |                           | FY09                                                       | 216,935                                         | -                                               |
|                                                                                                                      |                           | SY 09-10                                                   | 219,780                                         | 92,901                                          |
|                                                                                                                      |                           | FY 11                                                      | -                                               | 148,590                                         |
| Total for program                                                                                                    |                           |                                                            | <u>436,715</u>                                  | <u>241,491</u>                                  |
| English Language Acquisition Grants<br>01111-061-PN01                                                                | 84.365                    |                                                            |                                                 |                                                 |
|                                                                                                                      |                           | 2009-10<br>FY11                                            | 80,210                                          | -                                               |
|                                                                                                                      |                           |                                                            | -                                               | 91,980                                          |
| Total for program                                                                                                    |                           |                                                            | <u>80,210</u>                                   | <u>91,980</u>                                   |
| Improving Teacher Quality State Grants                                                                               | 84.367                    |                                                            |                                                 |                                                 |
|                                                                                                                      |                           | 07-5360                                                    | 212,852                                         | -                                               |
|                                                                                                                      |                           | 08-5360                                                    | 276,523                                         | 47,003                                          |
|                                                                                                                      |                           | 09-5360                                                    | 2,521                                           | 302,658                                         |
|                                                                                                                      |                           | 10-5360                                                    | -                                               | 6,215                                           |
| Total for program                                                                                                    |                           |                                                            | <u>491,896</u>                                  | <u>355,876</u>                                  |
| Education of Homeless Children and Youth Cluster<br>ARRA - Education of Homeless Children and Youth,<br>Recovery Act | 84.387                    |                                                            |                                                 |                                                 |
|                                                                                                                      |                           |                                                            | 5,342                                           | -                                               |
| Total for federal grantor agency                                                                                     |                           |                                                            | <u>17,657,964</u>                               | <u>9,715,677</u>                                |
| Total federal awards expended                                                                                        |                           |                                                            | <u>\$ 22,293,425</u>                            | <u>\$ 14,928,105</u>                            |

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Metropolitan School District of Warren Township (School Corporation) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Circular A-133 requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$500,000 in any fiscal year unless by constitution or statute a less frequent audit is required. In accordance with Indiana Code (IC 5-11-1 et seq.), audits of school corporations shall be conducted biennially. Such audits shall include both years within the biennial period.

**Note 2. Noncash Assistance**

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2010 and 2011. This noncash assistance is also included in the federal expenditures presented in the schedule.

| Program Title                 | Federal<br>CFDA<br>Number | 2010       | 2011       |
|-------------------------------|---------------------------|------------|------------|
| School Breakfast Program      | 10.553                    | \$ 129,033 | \$ 140,219 |
| National School Lunch Program | 10.555                    | 391,221    | 317,396    |

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

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

Financial Statement:

|                                                      |             |
|------------------------------------------------------|-------------|
| Type of auditor's report issued:                     | Unqualified |
| Internal control over financial reporting:           |             |
| Material weaknesses identified?                      | no          |
| Significant deficiency identified?                   | yes         |
| Noncompliance material to financial statement noted? | no          |

Federal Awards:

|                                                                                                                    |               |
|--------------------------------------------------------------------------------------------------------------------|---------------|
| Internal control over major programs:                                                                              |               |
| Material weaknesses identified?                                                                                    | no            |
| Significant deficiencies identified?                                                                               | none reported |
| Type of auditor's report issued on compliance for major programs:                                                  | Unqualified   |
| Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? | no            |

Identification of Major Programs:

Name of Federal Program or Cluster

Title I, Part A Cluster  
Special Education Cluster  
State Fiscal Stabilization Fund Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$1,116,646

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Finding**

**FINDING 2011-1 - BANK RECONCILIATION – CONTROL OVER FINANCIAL TRANSACTIONS**

We noted deficiencies in the internal control system of the School Corporation related to financial transactions and reporting. We believe the following weakness constitutes a significant deficiency but not a material weakness.

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

The bank reconciliation is an effective tool in monitoring and detecting errors in recording of the cash financial transactions and the resulting financial reporting. The School Corporation prepared monthly bank reconciliations of the bank balance with the record balance, but had unidentified variances which fluctuated each month. The variances ranged from \$6,113.30 cash necessary to balance (deficit) to a cash long position of approximately \$264,426.28 during the two year audit period. The reconciliations have not been in agreement with the records for several years.

Timing differences occurred when some transactions were processed but not posted to the system at the same time or within the same month as the actual bank activity. These unposted transactions would be processed at a later time and eliminate the differences which were part of the bank reconciliation variances. These timing differences were believed to be the main explanation for the variances. As in the past, timing differences from undetermined unposted activity continued to be the main source of the variances, but other undetected errors in recording transactions were shown to exist.

Inaccuracies were found resulting from the computer system misposting cash disbursements consistently for six months due to a programming change when a new payroll liability account was established. Other instances noted included an inaccurate outstanding checklist, a deposit not being receipted, and an adjustment posted twice. Both the computer system error and the manual errors went undetected because of the acceptance of variances in the bank reconciliation process and the assumptions that this was a timing issue.

The effectiveness of the bank reconciliation as a tool for monitoring and detecting errors in the recorded financial transactions was diminished due to acceptance of the variances. The errors found during the audit were not material and do not require adjustment to the financial statement, but corrections will be necessary to the records and reconciliation.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objections, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

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

No matters are reportable.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP

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

**FINDING NO. 2011-1**                      Bank Reconciliation – Control over Financial Transactions

Auditee Contact Person:              David Holt  
Title of Contact Person:              Chief Financial Officer & Treasurer  
Phone Number:                        317-869-4300  
Expected Completion Date:        February 2012

**Corrective Action:**

The School District plans to restructure the Payroll process and realign staff responsibilities to improve the timing differences when payroll transactions were processed to when the transactions are posted to the Corporation financial accounting software. The District also plans on working with the financial accounting software vendor to create a new fund for all Payroll transactions to more easily identify variances within the Payroll posting process. The newly expanded responsibilities within the Payroll Department will include a full reconciliation of Payroll liabilities on the Payroll date and a review of all batch transactions to be sure that all posted on the date of Payroll. This added review will improve the timing variances to ensure that transactions are processed and posted in the same month.

The School District will also work with the accounting software vendor to enhance the report information provided for outstanding checks. This enhancement will improve the timing variances for clearing outstanding checks.

  
David Holt, Treasurer

**EDUCATION & COMMUNITY CENTER**  
975 North Post Road  
Indianapolis, Indiana 46219  
(317) 869-4300 FAX: (317) 869-4399

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
EXIT CONFERENCE

The contents of this report were discussed on January 25, 2011, with Dr. Peggy Hinckley, Superintendent of Schools; David Holt, Treasurer; Lisa Hedge, Deputy Treasurer; and Jay Wise, President of the School Board. The officials concurred with our audit findings.