

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

FINANCIAL STATEMENT AND
FEDERAL COMPLIANCE AUDIT REPORT
OF

MSD WARREN TOWNSHIP SCHOOL CORPORATION

MARION COUNTY, INDIANA

July 1, 2021 to June 30, 2023



FILED

03/28/2024



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March 28, 2024

To: The Officials of M.S.D. Warren Township School Corporation
M.S.D. Warren Township School Corporation
Marion County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of M.S.D. Warren Township School Corporation. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2021 to June 30, 2023. Per the *Independent Auditor's Report*, the financial statement referred to above presents fairly, in all material respects, the cash and investment balances of M.S.D. Warren Township School Corporation as of June 30, 2023, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2021 to June 30, 2023 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 55-66. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 67-69.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for M.S.D. Warren Township School Corporation was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

M.S.D OF WARREN TOWNSHIP
Marion County, Indiana

FINANCIAL STATEMENT
As of June 30, 2023, and for the
period of July 1, 2021 through June 30, 2023

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M.S.D OF WARREN TOWNSHIP
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2021 through June 30, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Matt Parkinson	07-01-21 to 06-30-23
Superintendent of Schools	Dr. Timothy Hanson	07-01-21 to 06-30-23
President of the School Board	Rachel Burke	07-01-21 to 12-31-21
	Gloria Williams	01-01-22 to 12-31-22
	Howard Dorsey	01-01-23 to 06-30-23

INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance
M.S.D. Warren Township
Marion County, Indiana

Report on the Audit of the Financial Statement***Opinions***

We have audited the accompanying statement of receipts, disbursements, other financing sources (uses) and cash and investment balances of the M.S.D Warren Township (the School Corporation) as of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2023, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2021 through June 30, 2023 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2023, or changes in net position for the period of July 1, 2021 through June 30, 2023.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

(Continued)

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statement.

(Continued)

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Information

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Other Information Schedules, and State Reporting Information, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2024 on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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 effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

Crowe LLP

Crowe LLP

Indianapolis, Indiana
March 26, 2024

M.S.D. WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

<u>Fund</u>	<u>Cash and Investments 07-01-2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>
Educational Fund	\$ 4,792,864	\$ 92,711,198	\$ 75,706,845	\$ (13,388,934)	\$ 8,408,283	\$ 96,556,010	\$ 78,253,606	\$ (13,999,411)	\$ 12,711,276
Operating Referendum	3,228,546	6,901,556	5,955,010	-	4,175,092	7,360,902	6,916,081	-	4,619,913
Debt Service Fund Total	216,278	12,737,793	12,443,453	(462,925)	47,693	18,870,315	18,246,650	(380,345)	291,013
Operations Fund	11,103,230	36,284,767	53,230,165	13,556,413	7,714,245	31,469,733	42,363,965	14,137,235	10,957,248
Local Rainy Day Fund	3,437,000	-	-	-	3,437,000	-	-	-	3,437,000
Construction Bonds	13,932,898	5,059	11,306,026	-	2,631,931	4,199	2,604,100	-	32,030
2020 Go Bond Issue	2,185,821	-	1,668,862	-	516,959	-	516,959	-	-
2020 Construction Bond	53,617,952	81,237	18,619,007	-	35,080,182	315,510	25,298,414	-	10,097,278
2022 A Go Bond	-	-	-	-	-	12,975	2,285,173	5,782,386	3,510,188
2023 Construction Bond Series A	-	-	1,413,573	-	(1,413,573)	1,745	600,380	17,151,816	15,139,608
2023 Construction Bond Series B	-	-	-	-	-	2,350	5,383,990	22,912,765	17,531,125
2022 B Go Bond	-	-	-	-	-	12,975	541,424	5,782,500	5,254,051
2023 Constructon Bond Series C	-	-	-	-	-	-	1,565,075	-	(1,565,075)
Food Service Fund Total	3,891,769	8,796,490	8,419,712	-	4,268,547	11,861,096	13,377,996	-	2,751,647
Textbook Rental Fund Total	(619,051)	838,589	1,907,990	462,925	(1,225,527)	859,345	1,139,876	380,345	(1,125,713)
Warren Performing Arts Center	15,508	44,553	58,895	-	1,166	134,807	75,102	-	60,871
Wecc/ Childcare Program	(238,020)	1,611,100	1,112,959	-	260,121	1,713,040	941,174	-	1,031,987
Stonybrook Radio Tower	91,632	15,889	3,152	-	104,369	14,891	20,527	-	98,733
Wcc Roof Repair Fund	-	-	59,890	-	(59,890)	479,469	248,981	-	170,598
Alternative Ed Grant	-	-	75,750	-	(75,750)	-	-	-	(75,750)
Renaissance Program	4,589	846	2,590	-	2,845	502	1,000	-	2,347
Sunny Heights Grants	754	-	754	-	-	313	313	-	-
Lakeside Grants	-	5,000	5,000	-	-	-	-	-	-
Liberty Park Grants	1,000	-	1,000	-	-	-	-	-	-
Creston Grants	-	-	-	-	-	18,256	-	-	18,256
Fy14 First Robotics - Wcc	9,700	20,548	19,287	-	10,961	6,995	11,702	-	6,254
Fy21 Ecc - Early Learning Indiana Grant	44,879	-	44,879	-	-	-	-	-	-
Peggy Jones Memorial Fund	1,860	400	1,860	-	400	-	400	-	-

(Continued)

M.S.D. WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
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As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

<u>Fund</u>	<u>Cash and Investments 07-01-2021</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2022</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Other Financing Sources (Uses)</u>	<u>Cash and Investments 06-30-2023</u>
Chartwells Donations	\$ 8,733	\$ -	\$ 1,500	\$ -	\$ 7,233	\$ -	\$ 1,500	\$ -	\$ 5,733
Eastridge Grants	1,500	-	1,500	-	-	-	-	-	-
Walker Career Center Grants	11,130	15,500	14,733	-	11,897	12,500	16,421	-	7,976
Grassy Creek Grants	932	1,000	1,932	-	-	-	-	-	-
Wchs Grants	(7,277)	9,777	-	-	2,500	2,500	2,556	-	2,444
Stony Brook Middle School Grants	8,550	-	-	-	8,550	18,256	8,499	-	18,307
Early Childhood Center Grants	2,923	1,000	425	-	3,498	3,500	675	-	6,323
Raymond Park Ms Grants	6,000	5,000	4,996	-	6,004	28,991	25,440	-	9,555
Lakeside Grants	-	-	-	-	-	3,575	3,171	-	404
Blended Learning Fund	183	-	183	-	-	-	-	-	-
Isb Library - Wchs	1,438	5,000	-	-	6,438	5,000	10,822	-	616
Cicf - Wchs - Luttrell Mem. Scholarship	4,007	-	-	-	4,007	-	4,007	-	-
Technology Repair Fund	37,719	3,330	37,719	-	3,330	1,020	-	-	4,350
Cims Technology Repair Funs	-	-	-	-	-	640	-	-	640
Rpims Technology Repair Fund	-	-	-	-	-	1,185	-	-	1,185
Sims Technology Repair Fund	-	-	-	-	-	1,162	-	-	1,162
Wchs-Cicfi-Library Collection Dev	56	14,500	4,071	-	10,485	15,465	23,037	-	2,913
Library Fund	11,791	37,002	39,779	-	9,014	41,855	40,704	-	10,165
Fy20 Cicf Youth Assistance	447	-	447	-	-	-	-	-	-
Fy12 Sme Foundation Prime Grant - Wcc	5,655	-	-	-	5,655	10,000	192	-	15,463
Special Projects	2,098	24,700	15,477	-	11,321	7,140	8,176	-	10,285
Fy18 Prevention Matters Grant	1,076	-	1,076	-	-	-	-	-	-
Building Trades	61,440	75,750	150,898	247,666	233,958	45	108,875	-	125,128
Nonreimbursable Catering Fund	-	-	-	-	-	121,857	98,848	-	23,009
Soft Drink Contract	50,981	76,644	80,805	-	46,820	72,274	79,729	-	39,365
Pepsi Scholarship	4,000	6,000	10,000	-	-	-	-	-	-
Donations	-	1,636	1,636	-	-	-	-	-	-
Covid19 Donations	3,653	5	-	-	3,658	-	-	-	3,658

(Continued)

M.S.D. WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
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Woa Extra Curricular	\$ -	\$ 850	\$ 579	\$ -	\$ 271	\$ 107	\$ 378	\$ -	\$ -
Warren Central High School Grants	(62,513)	-	-	-	(62,513)	-	-	-	(62,513)
Fy03 Veterans Memorial Plaza Fund	4,231	-	818	-	3,413	-	1,990	-	1,423
Transportation-Soft Drink Fund	2,656	1,571	3,957	-	270	4,128	3,332	-	1,066
Service Bldg. Soft Drink Fund	1,197	1,228	1,369	-	1,056	1,045	853	-	1,248
Moorhead Refreshment Fund	8	889	-	-	897	955	-	-	1,852
Police/Security Refreshment Fund	-	750	418	-	332	675	259	-	748
Adult Ed Refreshment Fund	-	6,788	-	-	6,788	408	665	-	6,531
Fy13 Wcc-Prostart National -Facs	200	-	-	-	200	-	-	-	200
Wchs Scholarships	10,263	17,300	14,300	-	13,263	8,007	12,000	-	9,270
Formative Assesment Grant	(79,112)	146,804	30,021	-	37,671	153,375	261,575	-	(70,529)
Special Ed Excess Cost Contracts	29,412	282,878	267,691	-	44,599	373,967	335,575	-	82,991
Fy22 Indiana Early Learning Grant	-	500,000	155,337	-	344,663	-	344,663	-	-
Fy22 In Early Learning Grant Round 2	-	850,000	-	-	850,000	-	865,767	-	(15,767)
Adult Ed Contracts	303,231	74,859	122,521	-	255,569	99,226	56,878	-	297,917
Fy22 Abe State Grant	-	1,122,021	1,236,210	-	(114,189)	114,186	-	-	(3)
Fy23 Abe State Grant	-	-	-	-	-	907,427	1,117,996	-	(210,569)
Fy23 Adult Ed Technology Grant	-	-	-	-	-	4,992	4,992	-	-
Secured School Safety Grant	-	54,450	54,450	-	-	-	30,575	-	(30,575)
Fy22 Stem Acceleration Grant	-	-	2,260	-	(2,260)	34,262	32,994	-	(992)
Medicaid Reimbursement-State	37,620	165,418	-	(129,986)	73,052	165,429	-	(134,422)	104,059
Fy22 Project Based Lrng Cohort 3	-	998	998	-	-	-	-	-	-
Fy23 Digital Learning Grant	-	-	-	-	-	9,906	9,906	-	-
Fy23 Digital Learning Family Support Gra	-	-	-	-	-	-	12,477	-	(12,477)
Alternative Ed Grant	-	75,750	75,750	-	-	165,000	165,000	-	-
Fy20 Early Intervention Grant	1	-	1	-	-	-	-	-	-
Fy21 Early Intervention Grant	2,674	-	2,674	-	-	-	-	-	-

(Continued)

M.S.D. WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
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Fy22 Early Intervention Grant	\$ -	\$ 36,511	\$ 31,707	\$ -	\$ 4,804	\$ -	\$ 4,804	\$ -	\$ -
Fy23 Early Intervention Grant	-	-	-	-	-	41,951	41,951	-	-
Fy19 Non English Speaking	55,219	168,069	223,288	-	-	530,437	473,147	-	57,290
Fy22 Non-English Speaking	-	339,877	264,067	-	75,810	-	-	-	75,810
School Technology Fund	220,578	47,453	107,629	-	160,402	44,176	-	-	204,578
Fy17 Career	22,337	-	17,525	-	4,812	2,072	5,414	-	1,470
Excellence In Performance	(33,468)	429,070	394,069	-	1,533	427,582	425,155	-	3,960
Fy22 High Ability	-	26,529	26,529	-	-	-	-	-	-
Fy20 High Ability Grant	9,569	58,033	30,087	-	37,515	80,394	78,745	-	39,164
High Ability	-	51,333	52,335	-	(1,002)	7,564	6,562	-	-
Fy21 Dual Language Immersion	-	2,437	2,437	-	-	-	-	-	-
Fy22 Dual Language Immersion	-	13,479	17,000	-	(3,521)	4,321	-	-	800
Fy23 Dual Language Immersion	-	-	-	-	-	4,160	12,064	-	(7,904)
Vw Propane Bus Grant	(166,095)	276,858	110,763	-	-	-	210,773	-	(210,773)
Fy19 Pltw Cybersecurity Grant	-	1,600	1,600	-	-	-	-	-	-
Cybersucurity Taskforce	570	-	570	-	-	-	-	-	-
Jrotc Fund	-	70,517	70,517	-	-	77,336	77,336	-	-
Fy21 Title I Grant	(353,680)	822,661	468,981	-	-	-	-	-	-
Fy20 Title I Basic	2,257	-	2,257	-	-	-	-	-	-
Fy23 Title I Basic	-	-	-	-	-	1,788,436	2,599,630	-	(811,194)
Fy22 Title I	-	2,712,404	3,119,198	-	(406,794)	1,031,806	625,012	-	-
Fy17 Title I School Improvemtn Grant -	(7,564)	130,913	123,349	-	-	-	-	-	-
Fy22 Mckinney Vento Consortium Grant	-	85,900	97,134	-	(11,234)	154,546	153,589	-	(10,277)
Fy23 Mckinney Vento Consortium Grant	-	-	-	-	-	18,461	67,991	-	(49,530)
Fy21 Mckinney Vento Consortium Grant	(116,594)	313,736	197,142	-	-	-	-	-	-
Fy20 Special Ed Part B	(6,802)	55,203	48,401	-	-	-	-	-	-
Fy21 Special Ed Part B 611	(226,953)	641,023	447,687	-	(33,617)	67,445	33,949	-	(121)
Fy22 Special Ed Part B 84.027	-	2,009,180	2,304,304	-	(295,124)	882,258	698,264	-	(111,130)

(Continued)

M.S.D. WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Fy23 Special Ed Part B 84.027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,786,303	\$ 2,256,649	\$ -	\$ (470,346)
Fy21 Preschool Sect 619	(5,119)	14,096	28,276	-	(19,299)	19,402	103	-	-
Fy22 Preschool Sect 619 84.173	-	54,889	61,888	-	(6,999)	19,154	12,214	-	(59)
Fy23 Preschool Sect 619	-	-	-	-	-	53,258	68,017	-	(14,759)
Fy20 Special Ed Preschool 84.173A	(624)	7,133	6,509	-	-	-	-	-	-
Fy23 Adult Ed Federal Grant	-	-	-	-	-	337,627	422,587	-	(84,960)
Fy21 Abe Federal Grant	(323,899)	364,336	40,437	-	-	-	-	-	-
Fy22 Adult Ed Feseral Grant	-	261,818	366,277	-	(104,459)	121,679	17,220	-	-
Fy20 Title Iv Grant 84.424	(94)	94	-	-	-	-	-	-	-
Title Iv Innovation	(49)	49	-	-	-	1,032	-	-	1,032
Fy21 Title Iv	(34,474)	62,122	27,648	-	-	8,703	8,703	-	-
Fy22 Title Iv 84.424	-	197,496	227,356	-	(29,860)	69,936	40,327	-	(251)
Fy23 Title Iv 84.424	-	-	-	-	-	191,345	244,680	-	(53,335)
Fy21 Perkins Grant	(72,514)	123,249	50,735	-	-	-	-	-	-
Fy22 Perkins Grant	-	257,349	294,095	-	(36,746)	76,368	39,171	-	451
Fy22 Perkins Reserve Grant	-	-	-	-	-	54,000	54,000	-	-
Fy22 Perkins Assessment Grant	-	9,089	9,922	-	(833)	3,166	2,333	-	-
Fy23 Perkins Grant	-	-	-	-	-	237,800	277,451	-	(39,651)
Emergency Cinnectivity Round 2	-	-	-	-	-	731,169	746,169	-	(15,000)
Fy22 Emergency Connectivity Fund	-	1,135,390	1,208,206	-	(72,816)	72,816	-	-	-
Fy11 Perkins 11-4700-5360 Cfda#84.048	(7,011)	7,051	40	-	-	-	-	-	-
Fy00 Tech Prep	(563)	42,200	41,637	-	-	-	-	-	-
Fy23 Perkins Assessment Grant 84.048A	-	-	-	-	-	2,502	4,300	-	(1,798)
Medicaid Reimbursement-Federal	919,718	528,347	335,263	-	1,112,802	493,189	538,861	-	1,067,130
21St Cclc Cohort 8 Rpms-Pr 84.287	(30,679)	30,679	-	-	-	-	-	-	-
21St Cclc Fy22 84.287	-	227,398	227,619	-	(221)	211,558	230,382	-	(19,045)
Ffy20 Title li Improv Teacher Qulaity	(60,514)	392,987	379,193	-	(46,720)	130,817	84,098	-	(1)
Ffy19 Title lia Improv Teacher Quality C	7,457	42,115	49,572	-	-	1,175	1,175	-	-
Ffy21 Title li Improv Teacher Quality	-	63,157	72,851	-	(9,694)	277,658	349,135	-	(81,171)

(Continued)

M.S.D. WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2023 and for the period of July 1, 2021 through June 30, 2023

Fund	Cash and Investments 07-01-2021	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2022	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-2023
Ffy22 Title Ii Improv Teacher Quality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,094	\$ 48,092	\$ -	\$ (18,998)
Fy23 Teacher Boot Camp Title Ii 84.367	-	-	-	-	-	6,992	6,992	-	-
Fy23 Title Iii Grant	-	-	-	-	-	85,517	120,378	-	(34,861)
Fy20 Title Iii Part A	(10,558)	61,575	51,017	-	-	-	-	-	-
Fy21 Title Iii Grant	(5,486)	71,925	77,787	-	(11,348)	17,423	6,075	-	-
Fy12 Title Iii Part A	-	64,351	82,978	-	(18,627)	81,338	89,055	-	(26,344)
Arp-Hcy 84.425W	-	78,827	96,751	-	(17,924)	291,628	315,471	-	(41,767)
Arp Sped 611	-	63,496	73,461	-	(9,965)	389,122	295,524	-	83,633
Apr Sped 619 84.027X	-	-	-	-	-	50,135	51,744	-	(1,609)
ESSER III	(138,234)	6,963,811	7,075,741	-	(250,164)	9,691,126	10,698,030	-	(1,257,068)
ESSER II	(532,808)	6,429,505	6,777,965	-	(881,268)	4,416,619	4,283,232	-	(747,881)
GEER I	-	116,875	116,875	-	-	15,714	15,714	-	-
ESSER I	(97,089)	433,273	646,687	-	(310,503)	498,948	188,445	-	-
Cares Rapid Reskilling Employ Indy	69,119	-	69,119	-	-	-	-	-	-
Cares Cte Assistance	(760)	760	-	-	-	-	-	-	-
City Connects Arp Fund	-	-	-	-	-	176,372	204,496	-	(28,124)
3E Grant	-	-	-	-	-	85,697	123,747	-	(38,050)
Employability Skills Innovation 84.425D	-	-	-	-	-	6,419	123,299	-	(116,880)
Fy21 Cops Svpp Grant - Usdoj	(30,571)	139,839	109,268	-	-	-	-	-	-
Fy20 Healthy Indiana Schools 93.994	(500)	9,512	9,012	-	-	8,738	8,738	-	-
Gear Up Grant	22	10,000	14,277	-	(4,255)	9,999	5,744	-	-
Ciesc Comprehensive School Counseling Gr	-	-	-	-	-	-	11,827	-	(11,827)
Literacy Cadre Grant	-	-	-	-	-	97,829	654,441	-	(556,612)
Employ Indy Grant 21.027	-	-	-	-	-	-	66,600	-	(66,600)
Prepaid Food Service	23,780	-	430	-	23,350	-	8,918	-	14,432
Prepaid Payroll Clearing	(8,933,064)	55,619,531	49,006,514	-	(2,320,047)	54,857,893	52,494,174	-	43,672
Totals	\$ 86,320,972	\$ 245,811,533	\$ 270,187,172	\$ 285,159	\$ 62,230,492	\$ 252,965,693	\$ 284,816,112	\$ 51,632,869	\$ 82,012,942

See notes to financial statement.

M.S.D OF WARREN TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: School Corporation, as used herein, shall include, but is not limited to, the following: school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

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

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

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

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), 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. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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.

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

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

Intermediate sources. Amounts received as distributions from the County for fees collected for or on behalf of the School Corporation including, but not limited to, the following: educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

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

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

Temporary loans. Amounts 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.

(Continued)

M.S.D OF WARREN TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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

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

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

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

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

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

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

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

Interfund loans. Amounts temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.

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

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

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

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

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

(Continued)

M.S.D OF WARREN TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

NOTE 2 - BUDGETS

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

NOTE 3 - PROPERTY TAXES

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the School Corporation in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the School Corporation is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

The School Corporation held cash deposits with financial institutions that maintained FDIC and PDIF coverages, as applicable. The School Corporation did not hold investments for the period under audit.

(Continued)

M.S.D OF WARREN TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

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.

The School Corporation has purchased insurance to address the risks described above.

NOTE 6 - CASH BALANCE DEFICITS

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2022, and 2023. The deficits in the textbook rental fund and prepaid payroll clearing funds are the result of disbursements exceeding receipts due to under-estimating current requirements for these funds. These deficits will be repaid from future receipts.

NOTE 7 – BUILDING CORPORATION

The School Corporation has entered into a series of capital leases with the MSD Warren Township 2005 Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments for the period July 1, 2021 through June 30, 2022 totaled \$10,730,796. Lease payments for the period July 1, 2022 through June 30, 2023 totaled \$11,006,000.

NOTE 8 - PENSION PLANS

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the School Corporation authority to contribute to the plan.

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

(Continued)

M.S.D OF WARREN TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

NOTE 8 - PENSION PLANS (Continued)

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

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

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

Teachers' Retirement Fund

Plan Descriptions

The Indiana Teachers' Hybrid Plan (TRF Hybrid) consists of two components: Indiana Teachers' Pre-1996 Defined Benefit Account (Teachers' Pre-1996 DB) or Indiana Teachers' 1996 Defined Benefit Account (Teachers' 1996 DB) the monthly employer-funded defined benefit components, along with the Indiana Teachers' Defined Contribution Account (TRF DC), the defined contribution component. Generally, members hired before 1996 participate in the Teachers' Pre-1996 DB and members hired after 1995 participate in the Teachers' 1996 DB.

The Teachers' 1996 DB is a cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. All legally qualified and regularly employed licensed teachers serving in State of Indiana public schools are eligible to participate in the Teachers' 1996 DB.

The Teachers' Pre-1996 DB is a pay-as-you-go, cost-sharing multiple-employer defined benefit pension plan and provides retirement, disability, and survivor benefits to plan members. Membership in the Teachers' Pre-1996 DB is closed to new entrants.

The TRF DC is a multiple-employer defined contribution plan providing supplemental retirement benefits to Teachers' 1996 DB and Teachers' Pre-1996 DB members.

(Continued)

M.S.D OF WARREN TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

NOTE 8 - PENSION PLANS (Continued)

The Retirement Savings Plan for Public Teachers (My Choice) is a multiple-employer defined contribution plan. New employees hired after June 30, 2019, have a one-time election to join either the TRF Hybrid plan that is not closed to new entrants or the My Choice plan.

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, and IC 5-10.4) and administrative code (35 IAC 14), which govern most requirements of the system and give the School Corporation authority to contribute to the plan when applicable.

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The School Corporation contributes the employer's share to Teachers' 1996 DB for certified employees employed under a federally funded program and all the certified employees hired after July 1, 1995. The School Corporation currently receives partial funding, through the school funding formula, from the State of Indiana for this contribution. These contributions are determined by the INPRS Board based on actuarial valuation. The employer's share of contributions for certified personnel who are not employed under a federally funded program and were hired before July 1, 1995 (Teachers' Pre-1996 DB) is an obligation of, and is paid by, the State of Indiana.

Contributions for the defined contribution component of TRF Hybrid are determined by statute and the INPRS Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

My Choice plan is funded with employer contributions and member contributions. The employer contributions must equal the contribution rate for monthly employer-funded defined benefit components of TRF Hybrid. The amount deposited into the employer contribution subaccount for the member is the normal cost of participation. The variable rate contribution can be no less than 3 percent. Member contributions are determined by statute and the Board at 3 percent of covered payroll. The employer must make these contributions on behalf of the member. Under certain limitations, voluntary contributions up to 10 percent can be made solely by the member.

(Continued)

M.S.D OF WARREN TOWNSHIP
NOTES TO FINANCIAL STATEMENT
As of June 30, 2023, and for the period of
July 1, 2021 through June 30, 2023

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

The School Corporation provides to eligible retirees and their spouses the following benefits: participation in the School Corporation's health insurance plan solely at the retiree's expense. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

NOTE 10 - SUBSEQUENT EVENTS

In October 2023, the School Corporation issued debt in the amount of approximately \$6,070,000 to finance the renovations and improvements through the district.

In November 2023, the School Corporation signed a new lease agreement with the MSD Warren Township Vision 2025 School Building Corporation. The total lease payments are approximately \$40,600,000.

OTHER INFORMATION (Unaudited)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Educational Fund	Operating Referendum	Debt Service Fund Total	Operations Fund	Local Rainy Day Fund	Construction Bonds	2020 Go Bond Issue	2020 Construction Bond	2023 Construction Bond Series A	Food Service Fund Total	Textbook Rental Fund Total	Warren Performing Arts Center	Wecc/ Childcare Program	Stonybrook Radio Tower
Cash and investments - beginning	\$ 4,792,864	\$ 3,228,546	\$ 216,278	\$ 11,103,230	\$ 3,437,000	\$ 13,932,898	\$ 2,185,821	\$ 53,617,952	\$ -	\$ 3,891,769	\$ (619,051)	\$ 15,508	\$ (238,020)	\$ 91,632
Receipts:														
Local sources	379,086	6,901,556	12,737,793	22,375,805	-	5,059	-	81,237	-	277,664	225,024	44,553	1,611,100	15,889
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	92,332,112	-	-	-	-	-	-	-	-	65,351	613,565	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	8,453,475	-	-	-	-
Temporary loans	-	-	-	13,905,253	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,709	-	-	-	-	-	-	-	-	-	-
Total receipts	92,711,198	6,901,556	12,737,793	36,284,767	-	5,059	-	81,237	-	8,796,490	838,589	44,553	1,611,100	15,889
Disbursements:														
Instruction	61,824,814	726,702	-	-	-	-	-	-	-	-	-	-	422,991	3,152
Support services	11,989,018	5,228,308	-	37,675,927	-	2,984	85,657	149,077	-	-	1,907,990	58,895	291,695	-
Noninstructional services	1,893,013	-	-	19,089	-	-	-	-	-	629,384	-	-	398,273	-
Facilities acquisition and construction	-	-	-	2,479,565	-	11,303,042	1,583,205	18,322,603	1,413,573	7,790,328	-	-	-	-
Debt services	-	-	12,443,453	13,055,584	-	-	-	147,327	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	75,706,845	5,955,010	12,443,453	53,230,165	-	11,306,026	1,668,862	18,619,007	1,413,573	8,419,712	1,907,990	58,895	1,112,959	3,152
Excess (deficiency) of receipts over disbursements	17,004,353	946,546	294,340	(16,945,398)	-	(11,300,967)	(1,668,862)	(18,537,770)	(1,413,573)	376,778	(1,069,401)	(14,342)	498,141	12,737
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	37,493	-	-	-	-	-	-	-	-	-	-
Transfers in	129,986	-	-	13,518,920	-	-	-	-	-	-	462,925	-	-	-
Transfers out	(13,518,920)	-	(462,925)	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(13,388,934)	-	(462,925)	13,556,413	-	-	-	-	-	-	462,925	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,615,419	946,546	(168,585)	(3,388,985)	-	(11,300,967)	(1,668,862)	(18,537,770)	(1,413,573)	376,778	(606,476)	(14,342)	498,141	12,737
Cash and investments - ending	\$ 8,408,283	\$ 4,175,092	\$ 47,693	\$ 7,714,245	\$ 3,437,000	\$ 2,631,931	\$ 516,959	\$ 35,080,182	\$ (1,413,573)	\$ 4,268,547	\$ (1,225,527)	\$ 1,166	\$ 260,121	\$ 104,369

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Wcc Roof Repair Fund	Alternative Ed Grant	Renaissance Program	Sunny Heights Grants	Lakeside Grants	Liberty Park Grants	Fy14 First Robotics - Wcc	Fy21 Ecc - Early Learning Indiana Grant	Peggy Jones Memorial Fund	Chartwells Donations	Eastridge Grants	Walker Career Center Grants	Grassy Creek Grants	Wchs Grants
Cash and investments - beginning	\$ -	\$ -	\$ 4,589	\$ 754	\$ -	\$ 1,000	\$ 9,700	\$ 44,879	\$ 1,860	\$ 8,733	\$ 1,500	\$ 11,130	\$ 932	\$ (7,277)
Receipts:														
Local sources	-	-	846	-	5,000	-	20,548	-	400	-	-	15,500	1,000	9,777
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	846	-	5,000	-	20,548	-	400	-	-	15,500	1,000	9,777
Disbursements:														
Instruction	-	-	2,590	-	5,000	1,000	19,287	44,879	1,860	-	1,492	14,733	1,000	-
Support services	59,890	75,750	-	754	-	-	-	-	-	-	8	-	932	-
Noninstructional services	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	59,890	75,750	2,590	754	5,000	1,000	19,287	44,879	1,860	1,500	1,500	14,733	1,932	-
Excess (deficiency) of receipts over disbursements	(59,890)	(75,750)	(1,744)	(754)	-	(1,000)	1,261	(44,879)	(1,460)	(1,500)	(1,500)	767	(932)	9,777
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(59,890)	(75,750)	(1,744)	(754)	-	(1,000)	1,261	(44,879)	(1,460)	(1,500)	(1,500)	767	(932)	9,777
Cash and investments - ending	\$ (59,890)	\$ (75,750)	\$ 2,845	\$ -	\$ -	\$ -	\$ 10,961	\$ -	\$ 400	\$ 7,233	\$ -	\$ 11,897	\$ -	\$ 2,500

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Stony Brook Middle School Grants	Early Childhood Center Grants	Raymond Park Ms Grants	Blended Learning Fund	Isb Library - Wchs	Cicf - Wchs - Luttrell Mem. Scholarship	Technology Repair Fund	Wchs-Cicfi- Library Collection Dev	Library Fund	Fy20 Cicf Youth Assistance	Fy12 Sme Foundation Prime Grant - Wcc	Special Projects	Fy18 Prevention Matters Grant
Cash and investments - beginning	\$ 8,550	\$ 2,923	\$ 6,000	\$ 183	\$ 1,438	\$ 4,007	\$ 37,719	\$ 56	\$ 11,791	\$ 447	\$ 5,655	\$ 2,098	\$ 1,076
Receipts:													
Local sources	-	1,000	5,000	-	5,000	-	3,330	14,500	-	-	-	24,700	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	37,002	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	1,000	5,000	-	5,000	-	3,330	14,500	37,002	-	-	24,700	-
Disbursements:													
Instruction	-	425	4,996	-	-	-	-	-	-	-	-	7,971	-
Support services	-	-	-	183	-	-	37,719	4,071	39,779	447	-	7,136	1,076
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	370	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	425	4,996	183	-	-	37,719	4,071	39,779	447	-	15,477	1,076
Excess (deficiency) of receipts over disbursements	-	575	4	(183)	5,000	-	(34,389)	10,429	(2,777)	(447)	-	9,223	(1,076)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	575	4	(183)	5,000	-	(34,389)	10,429	(2,777)	(447)	-	9,223	(1,076)
Cash and investments - ending	\$ 8,550	\$ 3,498	\$ 6,004	\$ -	\$ 6,438	\$ 4,007	\$ 3,330	\$ 10,485	\$ 9,014	\$ -	\$ 5,655	\$ 11,321	\$ -

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Building Trades	Soft Drink Contract	Pepsi Scholarship	Donations	Covid19 Donations	Woa Extra Curricular	Warren Central High School Grants	Fy03 Veterans Memorial Plaza Fund	Transportation-Soft Drink Fund	Service Bldg. Soft Drink Fund	Moorhead Refreshment Fund	Police/Security Refreshment Fund	Adult Ed Refreshment Fund
Cash and investments - beginning	\$ 61,440	\$ 50,981	\$ 4,000	\$ -	\$ 3,653	\$ -	\$ (62,513)	\$ 4,231	\$ 2,656	\$ 1,197	\$ 8	\$ -	\$ -
Receipts:													
Local sources	-	76,644	6,000	1,636	5	850	-	-	1,571	1,228	889	750	6,788
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	75,750	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	75,750	76,644	6,000	1,636	5	850	-	-	1,571	1,228	889	750	6,788
Disbursements:													
Instruction	150,898	-	-	-	-	179	-	-	-	-	-	-	-
Support services	-	80,805	10,000	1,020	-	400	-	-	3,957	1,369	-	418	-
Noninstructional services	-	-	-	616	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	818	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	150,898	80,805	10,000	1,636	-	579	-	818	3,957	1,369	-	418	-
Excess (deficiency) of receipts over disbursements	(75,148)	(4,161)	(4,000)	-	5	271	-	(818)	(2,386)	(141)	889	332	6,788
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	247,666	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	247,666	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	172,518	(4,161)	(4,000)	-	5	271	-	(818)	(2,386)	(141)	889	332	6,788
Cash and investments - ending	\$ 233,958	\$ 46,820	\$ -	\$ -	\$ 3,658	\$ 271	\$ (62,513)	\$ 3,413	\$ 270	\$ 1,056	\$ 897	\$ 332	\$ 6,788

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Fy13 Wcc- Prostart National -Facs	Wchs Scholarships	Formative Assesment Grant	Special Ed Excess Cost Contracts	Fy22 Indiana Early Learning Grant	Fy22 In Early Learning Grant Round 2	Adult Ed Contracts	Fy22 Abe State Grant	Secured School Safety Grant	Fy22 Stem Acceleration Grant	Medicaid Reimbursement- State	Fy22 Project Based Lrng Cohort 3	Alternative Ed Grant
Cash and investments - beginning	\$ 200	\$ 10,263	\$ (79,112)	\$ 29,412	\$ -	\$ -	\$ 303,231	\$ -	\$ -	\$ -	\$ 37,620	\$ -	\$ -
Receipts:													
Local sources	-	17,300	-	-	-	-	74,859	116	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	146,804	282,878	500,000	850,000	-	-	54,450	-	165,418	998	75,750
Federal sources	-	-	-	-	-	-	-	1,121,905	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	17,300	146,804	282,878	500,000	850,000	74,859	1,122,021	54,450	-	165,418	998	75,750
Disbursements:													
Instruction	-	-	-	267,691	155,337	-	120,402	812,022	-	2,260	-	-	75,750
Support services	-	-	30,021	-	-	-	2,119	424,188	54,450	-	-	998	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	14,300	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	14,300	30,021	267,691	155,337	-	122,521	1,236,210	54,450	2,260	-	998	75,750
Excess (deficiency) of receipts over disbursements	-	3,000	116,783	15,187	344,663	850,000	(47,662)	(114,189)	-	(2,260)	165,418	-	-
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(129,986)	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	(129,986)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,000	116,783	15,187	344,663	850,000	(47,662)	(114,189)	-	(2,260)	35,432	-	-
Cash and investments - ending	\$ 200	\$ 13,263	\$ 37,671	\$ 44,599	\$ 344,663	\$ 850,000	\$ 255,569	\$ (114,189)	\$ -	\$ (2,260)	\$ 73,052	\$ -	\$ -

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Fy20 Early Intervention Grant	Fy21 Early Intervention Grant	Fy22 Early Intervention Grant	Fy19 Non English Speaking	Fy22 Non- English Speaking	School Technology Fund	Fy17 Career	Excellence In Performance	Fy22 High Ability	Fy20 High Ability Grant	High Ability	Fy21 Dual Language Immersion	Fy22 Dual Language Immersion	Vw Propane Bus Grant	Fy19 Pitw Cybersecurity Grant
Cash and investments - beginning	\$ 1	\$ 2,674	\$ -	\$ 55,219	\$ -	\$ 220,578	\$ 22,337	\$ (33,468)	\$ -	\$ 9,569	\$ -	\$ -	\$ -	\$ (166,095)	\$ -
Receipts:															
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	36,511	168,069	339,877	10,567	-	429,070	26,529	58,033	51,333	2,437	13,479	-	1,600
Federal sources	-	-	-	-	-	36,886	-	-	-	-	-	-	-	276,858	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	36,511	168,069	339,877	47,453	-	429,070	26,529	58,033	51,333	2,437	13,479	276,858	1,600
Disbursements:															
Instruction	1	-	-	223,288	264,067	-	17,525	394,069	26,529	30,087	-	2,437	17,000	-	1,600
Support services	-	2,674	31,707	-	-	107,629	-	-	-	-	52,335	-	-	110,763	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	1	2,674	31,707	223,288	264,067	107,629	17,525	394,069	26,529	30,087	52,335	2,437	17,000	110,763	1,600
Excess (deficiency) of receipts over disbursements	(1)	(2,674)	4,804	(55,219)	75,810	(60,176)	(17,525)	35,001	-	27,946	(1,002)	-	(3,521)	166,095	-
Other financing sources (uses):															
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1)	(2,674)	4,804	(55,219)	75,810	(60,176)	(17,525)	35,001	-	27,946	(1,002)	-	(3,521)	166,095	-
Cash and investments - ending	\$ -	\$ -	\$ 4,804	\$ -	\$ 75,810	\$ 160,402	\$ 4,812	\$ 1,533	\$ -	\$ 37,515	\$ (1,002)	\$ -	\$ (3,521)	\$ -	\$ -

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M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Cybersucurity Taskforce	Jrotc Fund	Fy21 Title I Grant	Fy20 Title I Basic	Fy22 Title I	Fy17 Title I School Improvemetn Grant -	Fy22 Mckinney Vento Consortium Grant	Fy21 Mckinney Vento Consortium Grant	Fy20 Special Ed Part B	Fy21 Special Ed Part B 611	Fy22 Special Ed Part B 84.027	Fy21 Preschool Sect 619	Fy22 Preschool Sect 619 84.173
Cash and investments - beginning	\$ 570	\$ -	\$ (353,680)	\$ 2,257	\$ -	\$ (7,564)	\$ -	\$ (116,594)	\$ (6,802)	\$ (226,953)	\$ -	\$ (5,119)	\$ -
Receipts:													
Local sources	-	-	-	-	72,451	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	70,517	822,661	-	2,639,953	130,913	85,900	313,736	55,203	641,023	2,009,180	14,096	54,889
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	70,517	822,661	-	2,712,404	130,913	85,900	313,736	55,203	641,023	2,009,180	14,096	54,889
Disbursements:													
Instruction	-	70,517	230,458	2,257	1,013,938	19,028	37,493	55,693	47,619	331,542	1,371,134	28,031	59,611
Support services	570	-	224,209	-	2,038,482	99,321	59,641	141,449	782	116,145	933,170	245	2,277
Noninstructional services	-	-	14,314	-	66,778	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	5,000	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	570	70,517	468,981	2,257	3,119,198	123,349	97,134	197,142	48,401	447,687	2,304,304	28,276	61,888
Excess (deficiency) of receipts over disbursements	(570)	-	353,680	(2,257)	(406,794)	7,564	(11,234)	116,594	6,802	193,336	(295,124)	(14,180)	(6,999)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(570)	-	353,680	(2,257)	(406,794)	7,564	(11,234)	116,594	6,802	193,336	(295,124)	(14,180)	(6,999)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (406,794)	\$ -	\$ (11,234)	\$ -	\$ -	\$ (33,617)	\$ (295,124)	\$ (19,299)	\$ (6,999)

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	Fy20 Special Ed Preschool 84.173A	Fy21 Abe Federal Grant	Fy22 Adult Ed Feseral Grant	Fy20 Title Iv Grant 84.424	Title Iv Innovation	Fy21 Title Iv	Fy22 Title Iv 84.424	Fy21 Perkins Grant	Fy22 Perkins Grant	Fy22 Perkins Assessment Grant	Fy22 Emergency Connectivity Fund	Fy11 Perkins 11-4700-5360 Cfda#84.048	Fy00 Tech Prep	Medicaid Reimbursement- Federal
Cash and investments - beginning	\$ (624)	\$ (323,899)	\$ -	\$ (94)	\$ (49)	\$ (34,474)	\$ -	\$ (72,514)	\$ -	\$ -	\$ -	\$ (7,011)	\$ (563)	\$ 919,718
Receipts:														
Local sources	-	-	-	-	-	-	-	-	-	155	-	-	-	147
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	7,133	364,336	261,818	94	49	62,122	197,496	123,249	257,349	8,934	1,135,390	7,051	42,200	528,200
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	7,133	364,336	261,818	94	49	62,122	197,496	123,249	257,349	9,089	1,135,390	7,051	42,200	528,347
Disbursements:														
Instruction	6,509	27,716	216,424	-	-	16,862	-	45,235	270,320	9,922	-	40	41,637	260,665
Support services	-	12,721	149,853	-	-	10,786	227,356	-	18,275	-	1,208,206	-	-	74,598
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	5,500	5,500	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	6,509	40,437	366,277	-	-	27,648	227,356	50,735	294,095	9,922	1,208,206	40	41,637	335,263
Excess (deficiency) of receipts over disbursements	624	323,899	(104,459)	94	49	34,474	(29,860)	72,514	(36,746)	(833)	(72,816)	7,011	563	193,084
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	624	323,899	(104,459)	94	49	34,474	(29,860)	72,514	(36,746)	(833)	(72,816)	7,011	563	193,084
Cash and investments - ending	\$ -	\$ -	\$ (104,459)	\$ -	\$ -	\$ -	\$ (29,860)	\$ -	\$ (36,746)	\$ (833)	\$ (72,816)	\$ -	\$ -	\$ 1,112,802

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	21St Cclc Cohort 8 Rpms- Pr 84.287	21St Cclc Fy22 84.287	Ffy20 Title li Improv Teacher Qulaity	Ffy19 Title lia Improv Teacher Quality C	Ffy21 Title li Improv Teacher Quality	Fy20 Title lii Part A	Fy21 Title lii Grant	Fy12 Title lii Part A	Arp-Hcy 84.425W	Arp Sped 611	ESSER III	ESSER II
Cash and investments - beginning	\$ (30,679)	\$ -	\$ (60,514)	\$ 7,457	\$ -	\$ (10,558)	\$ (5,486)	\$ -	\$ -	\$ -	\$ (138,234)	\$ (532,808)
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	-	-	1,160
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	61,575	71,925	64,351	-	-	-	-
Federal sources	30,679	227,398	392,987	42,115	63,157	-	-	-	78,827	63,496	6,963,811	6,428,345
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	30,679	227,398	392,987	42,115	63,157	61,575	71,925	64,351	78,827	63,496	6,963,811	6,429,505
Disbursements:												
Instruction	-	-	-	-	-	26,462	24,435	70,835	-	73,461	3,067,332	4,875,976
Support services	-	-	379,193	49,572	72,851	3,838	3,034	639	96,751	-	1,488,963	1,523,525
Noninstructional services	-	227,619	-	-	-	18,154	50,318	11,504	-	-	1,021,583	30,723
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	1,497,863	347,741
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	2,563	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	227,619	379,193	49,572	72,851	51,017	77,787	82,978	96,751	73,461	7,075,741	6,777,965
Excess (deficiency) of receipts over disbursements	30,679	(221)	13,794	(7,457)	(9,694)	10,558	(5,862)	(18,627)	(17,924)	(9,965)	(111,930)	(348,460)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	30,679	(221)	13,794	(7,457)	(9,694)	10,558	(5,862)	(18,627)	(17,924)	(9,965)	(111,930)	(348,460)
Cash and investments - ending	\$ -	\$ (221)	\$ (46,720)	\$ -	\$ (9,694)	\$ -	\$ (11,348)	\$ (18,627)	\$ (17,924)	\$ (9,965)	\$ (250,164)	\$ (881,268)

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2022

	GEER I	ESSER I	Cares Rapid Reskilling Employ Indy	Cares Cte Assistance	Fy21 Cops Svpp Grant - Usdoj	Fy20 Healthy Indiana Schools 93.994	Gear Up Grant	Prepaid Food Service	Prepaid Payroll Clearing	Totals
Cash and investments - beginning	\$ -	\$ (97,089)	\$ 69,119	\$ (760)	\$ (30,571)	\$ (500)	\$ 22	\$ 23,780	\$ (8,933,064)	\$ 86,320,972
Receipts:										
Local sources	-	948	-	-	-	-	-	-	-	45,024,864
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	9,512	-	-	-	96,544,946
Federal sources	116,875	432,325	-	760	139,839	-	10,000	-	-	34,713,230
Temporary loans	-	-	-	-	-	-	-	-	-	13,905,253
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	55,619,531	55,623,240
Total receipts	116,875	433,273	-	760	139,839	9,512	10,000	-	55,619,531	245,811,533
Disbursements:										
Instruction	116,875	417,743	2,326	-	-	-	14,277	-	-	78,496,407
Support services	-	56,401	66,793	-	109,268	-	-	-	-	67,701,063
Noninstructional services	-	130,053	-	-	-	9,012	-	430	-	4,522,733
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	44,738,738
Debt services	-	-	-	-	-	-	-	-	-	25,646,364
Nonprogrammed charges	-	42,490	-	-	-	-	-	-	49,006,514	49,081,867
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	116,875	646,687	69,119	-	109,268	9,012	14,277	430	49,006,514	270,187,172
Excess (deficiency) of receipts over disbursements	-	(213,414)	(69,119)	760	30,571	500	(4,277)	(430)	6,613,017	(24,375,639)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	285,159
Transfers in	-	-	-	-	-	-	-	-	-	14,111,831
Transfers out	-	-	-	-	-	-	-	-	-	(14,111,831)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	285,159
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(213,414)	(69,119)	760	30,571	500	(4,277)	(430)	6,613,017	(24,090,480)
Cash and investments - ending	\$ -	\$ (310,503)	\$ -	\$ -	\$ -	\$ -	\$ (4,255)	\$ 23,350	\$ (2,320,047)	\$ 62,230,492

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Educational Fund	Operating Referendum	Debt Service Fund Total	Operations Fund	Local Rainy Day Fund	Construction Bonds	2020 Go Bond Issue	2020 Construction Bond	2022 A Go Bond	2023 Construction Bond Series A	2023 Construction Bond Series B	2022 B Go Bond	2023 Construction Bond Series C
Cash and investments - beginning	\$ 8,408,283	\$ 4,175,092	\$ 47,693	\$ 7,714,245	\$ 3,437,000	\$ 2,631,931	\$ 516,959	\$ 35,080,182	\$ -	\$ (1,413,573)	\$ -	\$ -	\$ -
Receipts:													
Local sources	742,768	7,360,902	18,870,315	23,511,625	-	4,199	-	315,510	12,975	1,745	2,350	12,975	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	95,813,242	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	7,948,401	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	9,707	-	-	-	-	-	-	-	-	-
Total receipts	96,556,010	7,360,902	18,870,315	31,469,733	-	4,199	-	315,510	12,975	1,745	2,350	12,975	-
Disbursements:													
Instruction	63,486,785	361,461	-	-	-	-	-	-	-	-	-	-	-
Support services	13,390,466	6,529,001	-	32,180,224	-	-	416,959	175,149	732,334	4,679	4,869	92	-
Noninstructional services	1,376,355	25,619	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,570,321	-	2,604,100	100,000	25,123,265	1,522,135	567,354	5,341,024	499,678	1,565,075
Debt services	-	-	18,246,650	8,613,420	-	-	-	-	30,704	28,347	38,097	41,654	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	78,253,606	6,916,081	18,246,650	42,363,965	-	2,604,100	516,959	25,298,414	2,285,173	600,380	5,383,990	541,424	1,565,075
Excess (deficiency) of receipts over disbursements	18,302,404	444,821	623,665	(10,894,232)	-	(2,599,901)	(516,959)	(24,982,904)	(2,272,198)	(598,635)	(5,381,640)	(528,449)	(1,565,075)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	5,782,386	17,151,816	22,912,765	5,782,500	-
Sale of capital assets	-	-	-	3,402	-	-	-	-	-	-	-	-	-
Transfers in	134,422	-	-	14,133,833	-	-	-	-	-	-	-	-	-
Transfers out	(14,133,833)	-	(380,345)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(13,999,411)	-	(380,345)	14,137,235	-	-	-	-	5,782,386	17,151,816	22,912,765	5,782,500	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,302,993	444,821	243,320	3,243,003	-	(2,599,901)	(516,959)	(24,982,904)	3,510,188	16,553,181	17,531,125	5,254,051	(1,565,075)
Cash and investments - ending	\$ 12,711,276	\$ 4,619,913	\$ 291,013	\$ 10,957,248	\$ 3,437,000	\$ 32,030	\$ -	\$ 10,097,278	\$ 3,510,188	\$ 15,139,608	\$ 17,531,125	\$ 5,254,051	\$ (1,565,075)

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M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Food Service Fund Total	Textbook Rental Fund Total	Warren Performing Arts Center	Wecc/ Childcare Program	Stonybrook Radio Tower	Wcc Roof Repair Fund	Alternative Ed Grant	Renaissance Program	Sunny Heights Grants	Creston Grants	Fy14 First Robotics - Wcc	Peggy Jones Memorial Fund	Chartwells Donations
Cash and investments - beginning	\$ 4,268,547	\$ (1,225,527)	\$ 1,166	\$ 260,121	\$ 104,369	\$ (59,890)	\$ (75,750)	\$ 2,845	\$ -	\$ -	\$ 10,961	\$ 400	\$ 7,233
Receipts:													
Local sources	785,382	223,031	134,807	1,713,040	14,891	479,469	-	502	313	18,256	6,995	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	49,481	636,314	-	-	-	-	-	-	-	-	-	-	-
Federal sources	11,024,008	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	2,225	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	11,861,096	859,345	134,807	1,713,040	14,891	479,469	-	502	313	18,256	6,995	-	-
Disbursements:													
Instruction	-	-	-	461,912	5,527	-	-	1,000	313	-	11,702	-	-
Support services	-	1,139,876	75,102	189,613	15,000	248,981	-	-	-	-	-	400	-
Noninstructional services	8,128,569	-	-	289,649	-	-	-	-	-	-	-	-	1,500
Facilities acquisition and construction	4,749,427	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	500,000	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	13,377,996	1,139,876	75,102	941,174	20,527	248,981	-	1,000	313	-	11,702	400	1,500
Excess (deficiency) of receipts over disbursements	(1,516,900)	(280,531)	59,705	771,866	(5,636)	230,488	-	(498)	-	18,256	(4,707)	(400)	(1,500)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	380,345	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	380,345	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,516,900)	99,814	59,705	771,866	(5,636)	230,488	-	(498)	-	18,256	(4,707)	(400)	(1,500)
Cash and investments - ending	\$ 2,751,647	\$ (1,125,713)	\$ 60,871	\$ 1,031,987	\$ 98,733	\$ 170,598	\$ (75,750)	\$ 2,347	\$ -	\$ 18,256	\$ 6,254	\$ -	\$ 5,733

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M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Walker Career Center Grants	Wchs Grants	Stony Brook Middle School Grants	Early Childhood Center Grants	Raymond Park Ms Grants	Lakeside Grants	Isb Library - Wchs	Cicf - Wchs - Luttrell Mem. Scholarship	Technology Repair Fund	Cims Technology Repair Funds	Rpims Technology Repair Fund	Sims Technology Repair Fund	Wchs-Cicfi- Library Collection Dev
Cash and investments - beginning	\$ 11,897	\$ 2,500	\$ 8,550	\$ 3,498	\$ 6,004	\$ -	\$ 6,438	\$ 4,007	\$ 3,330	\$ -	\$ -	\$ -	\$ 10,485
Receipts:													
Local sources	12,500	2,500	18,256	3,500	28,991	3,575	5,000	-	1,020	640	1,185	1,162	15,465
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	12,500	2,500	18,256	3,500	28,991	3,575	5,000	-	1,020	640	1,185	1,162	15,465
Disbursements:													
Instruction	16,421	2,056	-	675	16,539	3,171	-	-	-	-	-	-	-
Support services	-	500	-	-	-	-	-	-	-	-	-	-	23,037
Noninstructional services	-	-	8,499	-	8,901	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	10,822	4,007	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	16,421	2,556	8,499	675	25,440	3,171	10,822	4,007	-	-	-	-	23,037
Excess (deficiency) of receipts over disbursements	(3,921)	(56)	9,757	2,825	3,551	404	(5,822)	(4,007)	1,020	640	1,185	1,162	(7,572)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,921)	(56)	9,757	2,825	3,551	404	(5,822)	(4,007)	1,020	640	1,185	1,162	(7,572)
Cash and investments - ending	\$ 7,976	\$ 2,444	\$ 18,307	\$ 6,323	\$ 9,555	\$ 404	\$ 616	\$ -	\$ 4,350	\$ 640	\$ 1,185	\$ 1,162	\$ 2,913

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Library Fund	Fy12 Sme Foundation Prime Grant - Wcc	Special Projects	Building Trades	Nonreimbursable Catering Fund	Soft Drink Contract	Covid19 Donations	Woa Extra Curricular	Warren Central High School Grants	Fy03 Veterans Memorial Plaza Fund	Transportation- Soft Drink Fund
Cash and investments - beginning	\$ 9,014	\$ 5,655	\$ 11,321	\$ 233,958	\$ -	\$ 46,820	\$ 3,658	\$ 271	\$ (62,513)	\$ 3,413	\$ 270
Receipts:											
Local sources	-	10,000	7,140	45	121,857	72,274	-	107	-	-	4,128
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	41,855	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	41,855	10,000	7,140	45	121,857	72,274	-	107	-	-	4,128
Disbursements:											
Instruction	-	192	4,914	108,875	-	-	-	70	-	-	-
Support services	40,704	-	2,430	-	-	79,729	-	308	-	-	3,332
Noninstructional services	-	-	832	-	98,848	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	1,990	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	40,704	192	8,176	108,875	98,848	79,729	-	378	-	1,990	3,332
Excess (deficiency) of receipts over disbursements	1,151	9,808	(1,036)	(108,830)	23,009	(7,455)	-	(271)	-	(1,990)	796
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,151	9,808	(1,036)	(108,830)	23,009	(7,455)	-	(271)	-	(1,990)	796
Cash and investments - ending	\$ 10,165	\$ 15,463	\$ 10,285	\$ 125,128	\$ 23,009	\$ 39,365	\$ 3,658	\$ -	\$ (62,513)	\$ 1,423	\$ 1,066

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Service Bldg. Soft Drink Fund	Moorhead Refreshment Fund	Police/Security Refreshment Fund	Adult Ed Refreshment Fund	Fy13 Wcc- Prostart National -Facs	Wchs Scholarships	Formative Assesment Grant	Special Ed Excess Cost Contracts	Fy22 Indiana Early Learning Grant	Fy22 In Early Learning Grant Round 2	Adult Ed Contracts	Fy22 Abe State Grant	Fy23 Abe State Grant
Cash and investments - beginning	\$ 1,056	\$ 897	\$ 332	\$ 6,788	\$ 200	\$ 13,263	\$ 37,671	\$ 44,599	\$ 344,663	\$ 850,000	\$ 255,569	\$ (114,189)	\$ -
Receipts:													
Local sources	1,045	955	675	408	-	8,007	-	-	-	-	99,226	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	153,375	373,967	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	114,186	907,427
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	1,045	955	675	408	-	8,007	153,375	373,967	-	-	99,226	114,186	907,427
Disbursements:													
Instruction	-	-	-	-	-	-	-	335,575	321,323	553,889	49,816	-	833,051
Support services	853	-	259	665	-	-	261,575	-	23,340	180,447	6,969	-	284,945
Noninstructional services	-	-	-	-	-	-	-	-	-	131,431	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	93	-	-
Nonprogrammed charges	-	-	-	-	-	12,000	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	853	-	259	665	-	12,000	261,575	335,575	344,663	865,767	56,878	-	1,117,996
Excess (deficiency) of receipts over disbursements	192	955	416	(257)	-	(3,993)	(108,200)	38,392	(344,663)	(865,767)	42,348	114,186	(210,569)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	192	955	416	(257)	-	(3,993)	(108,200)	38,392	(344,663)	(865,767)	42,348	114,186	(210,569)
Cash and investments - ending	\$ 1,248	\$ 1,852	\$ 748	\$ 6,531	\$ 200	\$ 9,270	\$ (70,529)	\$ 82,991	\$ -	\$ (15,767)	\$ 297,917	\$ (3)	\$ (210,569)

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Fy23 Adult Ed Technology Grant	Secured School Safety Grant	Fy22 Stem Acceleration Grant	Medicaid Reimbursement- State	Fy23 Digital Learning Grant	Fy23 Digital Learning Family Support Gra	Alternative Ed Grant	Fy22 Early Intervention Grant	Fy23 Early Intervention Grant	Fy19 Non English Speaking	Fy22 Non- English Speaking	School Technology Fund	Fy17 Career
Cash and investments - beginning	\$ -	\$ -	\$ (2,260)	\$ 73,052	\$ -	\$ -	\$ -	\$ 4,804	\$ -	\$ -	\$ 75,810	\$ 160,402	\$ 4,812
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	34,262	165,429	9,906	-	165,000	-	41,951	530,437	-	7,290	2,072
Federal sources	4,992	-	-	-	-	-	-	-	-	-	-	36,886	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	4,992	-	34,262	165,429	9,906	-	165,000	-	41,951	530,437	-	44,176	2,072
Disbursements:													
Instruction	4,992	-	32,994	-	-	-	165,000	-	-	473,147	-	-	5,414
Support services	-	30,575	-	-	9,906	-	-	4,804	41,951	-	-	-	-
Noninstructional services	-	-	-	-	-	12,477	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	4,992	30,575	32,994	-	9,906	12,477	165,000	4,804	41,951	473,147	-	-	5,414
Excess (deficiency) of receipts over disbursements	-	(30,575)	1,268	165,429	-	(12,477)	-	(4,804)	-	57,290	-	44,176	(3,342)
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(134,422)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(134,422)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(30,575)	1,268	31,007	-	(12,477)	-	(4,804)	-	57,290	-	44,176	(3,342)
Cash and investments - ending	\$ -	\$ (30,575)	\$ (992)	\$ 104,059	\$ -	\$ (12,477)	\$ -	\$ -	\$ -	\$ 57,290	\$ 75,810	\$ 204,578	\$ 1,470

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Excellence In Performance	Fy22 High Ability	Fy20 High Ability Grant	High Ability	Fy21 Dual Language Immersion	Fy22 Dual Language Immersion	Fy23 Dual Language Immersion	Vw Propane Bus Grant	Jrotc Fund	Fy23 Title I Basic	Fy22 Title I	Fy22 Mckinney Vento Consortium Grant	Fy23 Mckinney Vento Consortium Grant	Fy21 Special Ed Part B 611
Cash and investments - beginning	\$ 1,533	\$ -	\$ 37,515	\$ (1,002)	\$ -	\$ (3,521)	\$ -	\$ -	\$ -	\$ -	\$ (406,794)	\$ (11,234)	\$ -	\$ (33,617)
Receipts:														
Local sources	-	-	695	-	-	800	-	-	4,299	25,157	43,240	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	427,582	-	79,699	7,564	-	3,521	4,160	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	73,037	1,763,279	988,566	154,546	18,461	67,445
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	427,582	-	80,394	7,564	-	4,321	4,160	-	77,336	1,788,436	1,031,806	154,546	18,461	67,445
Disbursements:														
Instruction	425,155	-	78,745	-	-	-	12,064	-	77,336	610,168	191,875	86,015	33,306	33,949
Support services	-	-	-	6,562	-	-	-	210,773	-	1,804,682	417,052	67,574	34,685	-
Noninstructional services	-	-	-	-	-	-	-	-	-	66,789	16,085	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	117,991	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	425,155	-	78,745	6,562	-	-	12,064	210,773	77,336	2,599,630	625,012	153,589	67,991	33,949
Excess (deficiency) of receipts over disbursements	2,427	-	1,649	1,002	-	4,321	(7,904)	(210,773)	-	(811,194)	406,794	957	(49,530)	33,496
Other financing sources (uses):														
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,427	-	1,649	1,002	-	4,321	(7,904)	(210,773)	-	(811,194)	406,794	957	(49,530)	33,496
Cash and investments - ending	\$ 3,960	\$ -	\$ 39,164	\$ -	\$ -	\$ 800	\$ (7,904)	\$ (210,773)	\$ -	\$ (811,194)	\$ -	\$ (10,277)	\$ (49,530)	\$ (121)

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Fy22 Special Ed Part B 84.027	Fy23 Special Ed Part B 84.027	Fy21 Preschool Sect 619	Fy22 Preschool Sect 619 84.173	Fy23 Preschool Sect 619	Fy23 Adult Ed Federal Grant	Fy22 Adult Ed Federal Grant	Title Iv Innovation	Fy21 Title Iv	Fy22 Title Iv 84.424	Fy23 Title Iv 84.424	Fy22 Perkins Grant	Fy22 Perkins Reserve Grant
Cash and investments - beginning	\$ (295,124)	\$ -	\$ (19,299)	\$ (6,999)	\$ -	\$ -	\$ (104,459)	\$ -	\$ -	\$ (29,860)	\$ -	\$ (36,746)	\$ -
Receipts:													
Local sources	-	-	-	-	-	-	-	-	-	-	-	450	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	882,258	1,786,303	19,402	19,154	53,258	337,627	121,679	1,032	8,703	69,936	191,345	75,918	54,000
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	882,258	1,786,303	19,402	19,154	53,258	337,627	121,679	1,032	8,703	69,936	191,345	76,368	54,000
Disbursements:													
Instruction	592,083	1,264,417	-	11,997	62,979	228,802	(6,078)	-	1,896	18,733	86,346	37,708	54,000
Support services	106,181	992,232	103	217	5,038	193,785	23,298	-	6,807	21,594	158,334	1,463	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	698,264	2,256,649	103	12,214	68,017	422,587	17,220	-	8,703	40,327	244,680	39,171	54,000
Excess (deficiency) of receipts over disbursements	183,994	(470,346)	19,299	6,940	(14,759)	(84,960)	104,459	1,032	-	29,609	(53,335)	37,197	-
Other financing sources (uses):													
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	183,994	(470,346)	19,299	6,940	(14,759)	(84,960)	104,459	1,032	-	29,609	(53,335)	37,197	-
Cash and investments - ending	\$ (111,130)	\$ (470,346)	\$ -	\$ (59)	\$ (14,759)	\$ (84,960)	\$ -	\$ 1,032	\$ -	\$ (251)	\$ (53,335)	\$ 451	\$ -

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Fy22 Perkins Assessment Grant	Fy23 Perkins Grant	Emergency Cinnectivity Round 2	Fy22 Emergency Connectivity Fund	Fy23 Perkins Assessment Grant 84.048A	Medicaid Reimbursement- Federal	21St Cclc Fy22 84.287	Ffy20 Title li Improv Teacher Qulaity	Ffy19 Title lia Improv Teacher Quality C	Ffy21 Title li Improv Teacher Quality	Ffy22 Title li Improv Teacher Quality	Fy23 Teacher Boot Camp Title li 84.367
Cash and investments - beginning	\$ (833)	\$ -	\$ -	\$ (72,816)	\$ -	\$ 1,112,802	\$ (221)	\$ (46,720)	\$ -	\$ (9,694)	\$ -	\$ -
Receipts:												
Local sources	-	-	-	-	-	600	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	3,166	237,800	731,169	72,816	2,502	492,589	211,558	130,817	1,175	277,658	29,094	6,992
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	3,166	237,800	731,169	72,816	2,502	493,189	211,558	130,817	1,175	277,658	29,094	6,992
Disbursements:												
Instruction	2,333	256,099	-	-	4,300	399,467	-	-	-	-	-	-
Support services	-	15,852	746,169	-	-	139,394	-	84,098	1,175	349,135	48,092	6,992
Noninstructional services	-	-	-	-	-	-	230,382	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	5,500	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,333	277,451	746,169	-	4,300	538,861	230,382	84,098	1,175	349,135	48,092	6,992
Excess (deficiency) of receipts over disbursements	833	(39,651)	(15,000)	72,816	(1,798)	(45,672)	(18,824)	46,719	-	(71,477)	(18,998)	-
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	833	(39,651)	(15,000)	72,816	(1,798)	(45,672)	(18,824)	46,719	-	(71,477)	(18,998)	-
Cash and investments - ending	\$ -	\$ (39,651)	\$ (15,000)	\$ -	\$ (1,798)	\$ 1,067,130	\$ (19,045)	\$ (1)	\$ -	\$ (81,171)	\$ (18,998)	\$ -

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M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	Fy23 Title Iii Grant	Fy21 Title Iii Grant	Fy12 Title Iii Part A	Arp-Hcy 84.425W	Arp Sped 611	Apr Sped 619 84.027X	ESSER III	ESSER II	GEER I	ESSER I	City Connects Arp Fund
Cash and investments - beginning	\$ -	\$ (11,348)	\$ (18,627)	\$ (17,924)	\$ (9,965)	\$ -	\$ (250,164)	\$ (881,268)	\$ -	\$ (310,503)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	17	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	85,517	17,423	81,338	-	-	-	-	-	-	-	-
Federal sources	-	-	-	291,628	389,122	50,135	9,691,109	4,416,619	15,714	498,948	176,372
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	85,517	17,423	81,338	291,628	389,122	50,135	9,691,126	4,416,619	15,714	498,948	176,372
Disbursements:											
Instruction	84,948	3,359	26,949	45,233	295,524	51,744	3,560,277	3,286,811	15,714	180,258	-
Support services	-	-	8,014	199,760	-	-	2,534,637	647,687	-	8,187	204,496
Noninstructional services	35,430	-	54,092	70,478	-	-	1,203,481	158,984	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	3,066,683	9,572	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,716	-	-	-	-	332,952	180,178	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	120,378	6,075	89,055	315,471	295,524	51,744	10,698,030	4,283,232	15,714	188,445	204,496
Excess (deficiency) of receipts over disbursements	(34,861)	11,348	(7,717)	(23,843)	93,598	(1,609)	(1,006,904)	133,387	-	310,503	(28,124)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(34,861)	11,348	(7,717)	(23,843)	93,598	(1,609)	(1,006,904)	133,387	-	310,503	(28,124)
Cash and investments - ending	\$ (34,861)	\$ -	\$ (26,344)	\$ (41,767)	\$ 83,633	\$ (1,609)	\$ (1,257,068)	\$ (747,881)	\$ -	\$ -	\$ (28,124)

(Continued)

M.S.D. WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2023

	3E Grant	Employability Skills Innovation 84.425D	Fy20 Healthy Indiana Schools 93.994	Gear Up Grant	Ciesc Comprehensive School Counseling Gr	Literacy Cadre Grant	Employ Indy Grant 21.027	Prepaid Food Service	Prepaid Payroll Clearing	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (4,255)	\$ -	\$ -	\$ -	\$ 23,350	\$ (2,320,047)	\$ 62,230,492
Receipts:										
Local sources	-	-	-	-	-	6,475	-	-	-	54,713,444
Intermediate sources	-	-	-	-	-	-	-	-	-	-
State sources	-	-	8,738	-	-	-	-	-	-	98,740,123
Federal sources	85,697	6,419	-	9,999	-	91,354	-	-	-	36,693,900
Temporary loans	-	-	-	-	-	-	-	-	-	7,948,401
Interfund loans	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	54,857,893	54,869,825
Total receipts	85,697	6,419	8,738	9,999	-	97,829	-	-	54,857,893	252,965,693
Disbursements:										
Instruction	-	123,299	-	5,744	-	-	66,600	-	-	79,566,969
Support services	123,747	-	-	-	11,827	654,441	-	-	-	65,933,157
Noninstructional services	-	-	8,738	-	-	-	-	8,918	-	11,936,057
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	46,720,624
Debt services	-	-	-	-	-	-	-	-	-	26,998,965
Nonprogrammed charges	-	-	-	-	-	-	-	-	52,494,174	53,660,340
Interfund loans	-	-	-	-	-	-	-	-	-	-
Total disbursements	123,747	123,299	8,738	5,744	11,827	654,441	66,600	8,918	52,494,174	284,816,112
Excess (deficiency) of receipts over disbursements	(38,050)	(116,880)	-	4,255	(11,827)	(556,612)	(66,600)	(8,918)	2,363,719	(31,850,419)
Other financing sources (uses):										
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	51,629,467
Sale of capital assets	-	-	-	-	-	-	-	-	-	3,402
Transfers in	-	-	-	-	-	-	-	-	-	14,648,600
Transfers out	-	-	-	-	-	-	-	-	-	(14,648,600)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	51,632,869
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(38,050)	(116,880)	-	4,255	(11,827)	(556,612)	(66,600)	(8,918)	2,363,719	19,782,450
Cash and investments - ending	\$ (38,050)	\$ (116,880)	\$ -	\$ -	\$ (11,827)	\$ (556,612)	\$ (66,600)	\$ 14,432	\$ 43,672	\$ 82,012,942

M.S.D. WARREN TOWNSHIP
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 3,128,882	\$ -

M.S.D. WARREN TOWNSHIP
SCHEDULE OF LEASES AND DEBT
June 30, 2023

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
Vision 2005 Building Corporation	FY21 Construction Bonds	\$ 2,859,000	6/30/2022	6/30/2040
Vision 2005 Building Corporation	FY19 Construction Bonds	<u>2,576,000</u>	12/31/2020	6/30/2039
Total governmental activities		<u>5,435,000</u>		
Total of annual lease payments		<u>\$ 5,435,000</u>		

<u>Description of Debt</u>		<u>Ending Principal Balance</u>	<u>Principal Due Within One Year</u>
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
General Obligation Bonds	2022 GO Bonds Series A	\$ 2,280,000	\$ 1,115,000
General Obligation Bonds	2022 GO Bonds Series B	2,280,000	1,110,000
Revenue Bonds	Vision 2005 - Series 2019	31,050,000	1,435,000
Revenue Bonds	Vision 2005 - Series 2021	37,030,000	1,590,000
Revenue Bonds	Vision 2005 - Series 2023A	15,985,000	-
Revenue Bonds	Vision 2005 - Series 2023B	21,020,000	-
Tax Anticipation Warrants	Tax Anticipation Warrants - 2023 Operations Fund	7,675,745	7,675,745
Tax Anticipation Warrants	Tax Anticipation Warrants - Operations Fund	<u>-</u>	<u>-</u>
Total governmental activities		<u>117,320,745</u>	<u>12,925,745</u>
Totals		<u>\$ 117,320,745</u>	<u>\$ 12,925,745</u>

M.S.D. WARREN TOWNSHIP
SCHEDULE OF CAPITAL ASSETS
June 30, 2023

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 37,559,228
Infrastructure	5,000,000
Buildings	655,237,701
Improvements other than buildings	33,760,696
Machinery, equipment, and vehicles	38,895,148
Construction in progress	7,549,446
Books and other	<u>1,500,000</u>
 Total governmental activities	 <u>779,502,219</u>
 Total capital assets	 <u>\$ 779,502,219</u>

M.S.D OF WARREN TOWNSHIP
STATE REPORTING INFORMATION
July 1, 2021 - June 30, 2023

Financial Statement and Accompanying Notes:

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

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

Indiana Department of Education Reporting:

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

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

The other information on the IDOE website and on the Indiana Gateway for Government Units presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

M.S.D. WARREN TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-2021 to 06-30-23
<u>Department of Agriculture</u>						
Child Nutrition Cluster						
Food & Nutrition Service/ School Breakfast Program	Indiana Department of Education	10.553	FY2022, FY2023	\$ 2,300,431	\$ 3,126,322	\$ 5,426,753
School Breakfast Program		10.555	FY2022, FY2023	5,595,169	7,926,108	13,521,277
National School Lunch Program		10.555	FY2022, FY2023	772,054	548,271	1,320,325
Commodities		10.559	FY2022, FY2023	185,158	90,327	275,485
Summer Food Service Program for Children				<u>8,852,812</u>	<u>11,691,028</u>	<u>20,543,840</u>
Total - Child Nutrition Cluster						
Child and Adult Care Food Program	Indiana Department of Education	10.558	FY2022, FY2023	290,401	360,389	650,790
Supper Program				<u>290,401</u>	<u>360,389</u>	<u>650,790</u>
Pandemic EBT Administrative Costs	Indiana Department of Education	10.649		5,814	5,950	11,764
P-EBT Administrative Cost Grant				<u>5,814</u>	<u>5,950</u>	<u>11,764</u>
Total - Department of Agriculture				<u>9,149,027</u>	<u>12,057,367</u>	<u>21,206,394</u>
<u>Department of Defense</u>						
ROTC Language and Culture Training Grants	Direct Award	12.357	FY2022, FY2023	70,517	77,336	147,853
ROTC Language and Culture Training Grants				<u>70,517</u>	<u>77,336</u>	<u>147,853</u>
Total - Department of Defense				<u>70,517</u>	<u>77,336</u>	<u>147,853</u>
<u>Department of Justice</u>						
Public Safety Partnership and Community Policing Grants	Direct Award	16.710	2020SVWX0119	139,839	-	139,839
COPS School Violence Program				<u>139,839</u>	<u>-</u>	<u>139,839</u>
STOP School Violence	Indiana Department of Homeland Security	16.839	SSSG-2021-FY21	54,450	-	54,450
STOP School Violence				<u>54,450</u>	<u>-</u>	<u>54,450</u>
Total - Department of Justice				<u>194,289</u>	<u>-</u>	<u>194,289</u>
<u>Department of the Treasury</u>						
COVID-19 Coronavirus Relief Fund	Employ Indy Indianapolis Private Industry Council	21.019	S2304-RR-19-ABE	69,119	-	69,119
CARES Rapid Reskilling				<u>69,119</u>	<u>-</u>	<u>69,119</u>
Total - COVID-19 Coronavirus Relief Fund				<u>69,119</u>	<u>-</u>	<u>69,119</u>

(Continued)

M.S.D. WARREN TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-2021 to 06-30-23
COVID-19 Coronavirus State and Local Fiscal Recovery Funds City Connects ARP Funds	Marian University	21.027	City Connects	\$ -	\$ 176,372	\$ 176,372
Total - COVID-19 Coronavirus State and Local Fiscal Recovery Funds				-	176,372	176,372
Total - Department of Treasury				69,119	176,372	245,491
<u>Federal Communications Commission</u>						
Federal Communications Commission	Direct Award					
Emergency Connectivity Round 1		32.009	ECF202105363	1,135,390	72,816	1,208,206
Emergency Connectivity Round 2		32.009	ECF202205363	-	731,169	731,169
Total - Federal Communications Commission				1,135,390	803,985	1,939,375
<u>The Institute of Museum and Library Sciences</u>						
Grants to States	Indiana Department of Education					
Grants to States		45.310	T20-2-2	7,277	-	7,277
Total - Institute of Museum and Library Sciences				7,277	-	7,277
<u>Department of Education</u>						
Special Education Cluster (IDEA)						
Special Education Grants to States	Indiana Department of Education					
Special Ed Part B		84.027	20611-55-PN01	55,203	-	55,203
Special Ed Part B		84.027	21611-55-PN01	641,023	67,445	708,468
Special Ed Part B - COVID-19		84.027X	22611-055-ARP	63,496	389,122	452,618
Special Ed Part B		84.027	22611-55-PN01	2,009,181	882,258	2,891,439
Special Ed Part B		84.027	23611-55-PN01	-	1,786,303	1,786,303
Total - Special Education Grants to States				2,768,903	3,125,128	5,894,031
Special Education Preschool Grants	Indiana Department of Education					
Special Ed Preschool		84.173	20619-55-PN01	7,133	-	7,133
Special Ed Preschool		84.173	21619-55-PN01	13,063	6,699	19,762
Special Ed Preschool - COVID-19		84.173X	22619-055-ARP	-	50,135	50,135
Special Ed Preschool		84.173	22619-55-PN01	54,889	19,154	74,043
Special Ed Preschool		84.173	23619-55-PN01	-	54,291	54,291
Total - Special Education Preschool Grants to States				75,085	130,279	205,364
Total - Special Education Cluster(IDEA)				2,843,988	3,255,407	6,099,395

(Continued)

M.S.D. WARREN TOWNSHIP
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-2021 to 06-30-23
Adult Education - Basic Grants to States	Indiana Department of Workforce Development					
FY21 ABE Federal Grant		84.002	AE20-58	\$ 365,826	\$ -	\$ 365,826
FY22 ABE Federal Grant		84.002	AE21-58	261,818	121,679	383,497
FY23 ABE Federal Grant		84.002	AE22-58	-	337,628	337,628
Total - Adult Education Basic Grants to States				<u>627,644</u>	<u>459,307</u>	<u>1,086,951</u>
Title I Grants to Local Educational Agencies	Indiana Department of Education					
FY21 Title I Grant		84.010A	S010A200014	822,661	-	822,661
FY22 Title I Basic		84.010A	S010A210014	2,639,953	1,031,806	3,671,759
FY23 Title I Grant		84.010A	S010A220014	-	1,720,038	1,720,038
Title I, Part A, School Improvement Grants		84.010A	S377A140015	130,913	-	130,913
Total - Title I Grants to Local Education Agencies				<u>3,593,527</u>	<u>2,751,844</u>	<u>6,345,371</u>
Career and Technical Education - Basic Grants to States	Indiana Department of Education					
FY21 Perkins Reserve Grant		84.048	21-0512-R049	42,200	-	42,200
FY21 Perkins Grant		84.048	21-0512-5360	123,249	-	123,249
FY21 Perkins Assessment		84.048	21-0512-A049	7,051	-	7,051
FY21 Perkins - COVID-19		84.048	21-0512-C049	760	-	760
FY22 Perkins Assessment		84.048	22-0512-A049	9,089	3,166	12,255
FY22 Perkins Grant		84.048	22-0512-B049	257,194	76,368	333,562
FY22 Perkins Reserve Grant		84.048	22-0512-R049	-	54,000	54,000
FY23 Perkins Grant		84.048	23-0512-5360	-	237,350	237,350
FY23 Perkins Assessment		84.048	23-0512-A049	-	2,502	2,502
Total - Career and Technical Education - Basic Grants to States				<u>439,543</u>	<u>373,386</u>	<u>812,929</u>
Education for Homeless Children and Youth	Indiana Department of Education					
FY21 McKinney Vento Grant		84.196	7000S196A200015	313,736	18,461	332,197
FY22 McKinney Vento Grant		84.196	7000S196A210015	85,900	154,546	240,446
Total - Education for Homeless Children and Youth				<u>399,636</u>	<u>173,007</u>	<u>572,643</u>
Twenty-First Century Community Learning Centers	Indiana Department of Education					
FY18 21st Century Community Learning Centers		84.287C	A58-8-18-4629	30,679	-	30,679
FY22 21st Century Grant		84.287C	A58-2-22DL-0051	227,398	-	227,398
FY23 21st Century Community Learning Centers		84.287C	S287C002204	-	211,558	211,558
Total - Twenty-First Century Community Learning Centers				<u>258,077</u>	<u>211,558</u>	<u>469,635</u>

(Continued)

M.S.D. WARREN TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-2021 to 06-30-23
Gaining Early Awareness and Readiness for Undergraduate Programs Gear Up Grant	Indiana Commission for Higher Education	84.334	P33S160023	\$ 10,000	\$ 9,998	\$ 19,998
Total - Gaining Early Awareness and Readiness for Undergraduate Programs				<u>10,000</u>	<u>9,998</u>	<u>19,998</u>
English Language Acquisition State Grants	Indiana Department of Education					
Title III Part A		84.365	S365A190014	61,576	-	61,576
Title III Part A		84.365	S365A200014	71,924	15,380	87,304
Title III Part A		84.365	S365A210014	64,351	81,338	145,689
Title III Part A		84.365	S365A220014	-	85,518	85,518
Total - English Language Acquisition State Grants				<u>197,851</u>	<u>182,236</u>	<u>380,087</u>
Title II Supporting Effective Instruction State Grants	Indiana Department of Education					
FFY19 Title II Grant		84.367	S367A190013	80,179	1,175	81,354
FFY20 Title II Grant		84.367	S367A200013	355,922	130,817	486,739
FFY21 Title II Grant		84.367	S367A210013	63,157	277,657	340,814
FFY22 Title II		84.367	S367A220013	-	29,094	29,094
FY23 Title II Teacher Bootcamp		84.367	A58-3-23CI-8814	-	6,992	6,992
Total - Title II Supporting Effective Instruction State Grants				<u>499,258</u>	<u>445,735</u>	<u>944,993</u>
Title IV Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV Part A		84.424	2019-424-169	62,122	-	62,122
Title IV Part A		84.424	S424A190015	-	1,032	1,032
Title IV Part A		84.424	S424A200015	-	8,703	8,703
Title IV Part A		84.424	S424A200015	94	190,314	190,408
Title IV Part A		84.424	S424A210015	198,529	69,936	268,465
Total - Title IV Student Support and Academic Enrichment Program				<u>260,745</u>	<u>269,985</u>	<u>530,730</u>
COVID-19 Education Stabilization Fund	Indiana Department of Education					
Governor's Emergency Education Relief Fund (GEER)		84.425C	S425C200018	116,875	15,714	132,589
Employability Skills Innovation Grant		84.425D	S425D210013	-	6,419	6,419
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	433,274	498,948	932,222
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D200013	6,429,505	4,416,619	10,846,124
CEISC 3E Grant		84.425U	S425U200013	-	85,697	85,697
American Rescue Plan Elementary and Secondary School Elementary and Secondary School Emergency Relief (ESSER III) Fund		84.425U	S425U200013	6,961,703	9,689,342	16,651,045
American Rescue Plan Elementary and Secondary School Emergency Relief (ARP HCY II) Homeless Children and Youth Grant		84.425W	7000S425W210015	78,827	291,628	370,455
Total - COVID-19 Education Stabilization Fund				<u>14,020,184</u>	<u>15,004,367</u>	<u>29,024,551</u>
Total - Department of Education				<u>23,150,453</u>	<u>23,136,830</u>	<u>46,287,283</u>

(Continued)

M.S.D. WARREN TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period July 1, 2021 through June 30, 2023

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-22	Total Federal Awards Expended 06-30-23	Total Federal Awards Expended 07-01-2021 to 06-30-23
<u>Department of Health and Human Services</u>						
Child Care and Development Block Grant Build Learn Grow Round 2	Indiana Spark	93.575	2101NCSSC6	\$ 28,055	\$ -	\$ 28,055
Total - Child Care and Development Block Grant				<u>28,055</u>	<u>-</u>	<u>28,055</u>
Medicaid Cluster Medical Assistance Program	Indiana Department of Education	93.778	FY2022, FY2023	490,473	539,144	1,029,617
Total - Medicaid Cluster				<u>490,473</u>	<u>539,144</u>	<u>1,029,617</u>
Maternal and Child Health Services Block Grant to States Healthy Indiana School	Indiana State Department of Health	93.994	1-MSD Warren Township	9,512	8,738	18,250
Total - Maternal and Child Health Services Block Grant to States				<u>9,512</u>	<u>8,738</u>	<u>18,250</u>
Total - Department of Health and Human Services				<u>528,040</u>	<u>547,882</u>	<u>1,075,922</u>
<u>Department of Homeland Security</u>						
Disaster Grants - Public Assistance (Presidentially Declared Disasters) FEMA/COVID-19	Indiana Department of Homeland Security	97.036	385PA4515000000	-	214,574	214,574
Total - Department of Homeland Security				<u>-</u>	<u>214,574</u>	<u>214,574</u>
Total federal awards expended				<u>\$ 34,304,112</u>	<u>\$ 37,014,346</u>	<u>\$ 71,318,458</u>

See accompanying notes to the schedule of expenditure of federal awards.

M.S.D OF WARREN TOWNSHIP
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the period of July 1, 2021 through June 30, 2023

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2021 through June 30, 2023. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

NOTE 2 - INDIRECT COST RATE

The School Corporation has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 3 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period of July 1, 2021 through June 30, 2023.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Those Charged with Governance
M.S.D. Warren Township
Marion County, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of M.S.D. Warren Township ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2023 and for the period July 1, 2021 through June 30, 2023 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated March 26, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying *Schedule of Findings and Questioned Costs* as item 2023-001 that we consider to be a material weakness.

(Continued)

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Corporation's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. 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*.

School Corporation's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Crowe LLP

Indianapolis, Indiana
March 26, 2024



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

Those Charged with Governance
M.S.D. Warren Township School Corporation
Marion County, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited M.S.D. Warren Township's (School Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the School Corporation's major federal programs for the period of July 1, 2021 through June 30, 2023. 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.

Qualified Opinion on the Education Stabilization Fund

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the School Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on *the Education Stabilization Fund* for the period of July 1, 2021 through June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the period of July 1, 2021 through June 30, 2023.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School Corporation's compliance with the compliance requirements referred to above.

(Continued)

Matter Giving Rise to Qualified Opinion on the Education Stabilization Fund

As described in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding ALN 84.425U Education Stabilization Fund as described in finding number 2023-007 for Special Tests and Provisions. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the School Corporation's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the School Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

This report replaces the report previously issued on March 26, 2024. Subsequent to the issuance of the original report, the School Corporation's audit was selected for an Office of Inspector General Quality Control Review (QCR). As a result of the QCR, we agreed to perform additional testing procedures for the following major programs and compliance requirements under Uniform Guidance as follows:

- Special Education Cluster for Procurement and Suspension and Debarment (related to original finding 2023-005)
- COVID - Education Stabilization Fund for the Special Tests and Provisions related to Wage Rate Requirements (related to original finding 2023-007)

(Continued)

- COVID - Education Stabilization Fund for Equipment and Real Property Management specific to internal controls over compliance and compliance whether equipment was appropriately safeguarded and maintained.
- Title I, Grants to Local Educational Agencies (Title I, Part A) program for Level of Effort

As a result of the additional procedures, there were no changes to our Independent Auditor's Report On Compliance For Each Major Federal Program; Report On Internal Control Over Compliance. The Schedule of Findings and Questioned Costs has been updated to incorporate changes in the Context Section of findings 2023-005 and 2023-007 for the updated sample size and the dollar amount of the sample items tested.

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's response to the noncompliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-007 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002, 2023-003, 2023-004, 2023-005, and 2023-006 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the School Corporation's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The School Corporation's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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


Crowe LLP

Indianapolis, Indiana
March 26, 2024, except for the matters
disclosed in the Other Matters paragraph, as to
which the date is November 19, 2024

M.S.D OF WARREN TOWNSHIP
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2021 through June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statement

Type of auditor’s report issued	Adverse as to GAAP, Unmodified as to regulatory basis		
Internal control over financial reporting			
Material weakness(es) identified?	<u> X </u>	Yes	_____ No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	<u> X </u> None Reported
Noncompliance material to financial statement noted?	_____	Yes	<u> X </u> No

Federal Awards

Internal control over major programs			
Material weakness(es) identified?	<u> X </u>	Yes	_____ No
Significant deficiencies identified not considered to be material weaknesses?	<u> X </u>	Yes	_____ None Reported
Type of auditor’s report issued on compliance for major programs	Education Stabilization Fund Qualified, All others unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	<u> X </u>	Yes	_____ No

Identification of major programs

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.010A	Title I Grants to Local Educational Agencies
84.027, 84.027X, 84.173, 84.173X	Special Education Cluster
84.425C, 84.425D, 84.425U, 84.425W	COVID-19 - Education Stabilization Fund - Qualified

Dollar threshold used to distinguish between Type A and Type B programs \$ 2,139,554

Auditee qualified as low-risk auditee?	_____	Yes	<u> X </u>	No
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(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section II – Financial Statement Findings

FINDING 2023-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness

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

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

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

The Green Book identifies a list of control activity categories that are meant only to illustrate the range and variety of control activities; the list is by no means all inclusive, but is reproduce here for reference purposes:
. . .

- Accurate and timely recording of transactions. . . ."

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section II – Financial Statement Findings (Continued)

FINDING 2023-001 (Continued)

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the assistance listing number (ALN) or other identifying number when the ALN information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs."

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Cause: Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section II – Financial Statement Findings (Continued)

FINDING 2023-001 (Continued)

Context: The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the gross overstatement on the SEFA of \$159,523, the gross understatement of \$1,566,216, and the net understatement of the total federal awards expended on the SEFA by \$1,406,693 for the period July 1, 2021, through June 30, 2023:

1. The Child Nutrition Cluster (10.553, 10.555, 10.559) expenditures were understated by \$1,521,827.
2. National School Lunch Program (10.649) expenditures were understated by \$5,814.
3. The Special Education Cluster (84.173) expenditures were overstated by \$14,179.
4. The Adult Education Basic Grants to States Fund (84.002) expenditures were understated by \$1,490.
5. The Title I Grants to Local Education Agencies Fund (84.010) expenditures were overstated by \$140,847.
6. The Career and Technical Education - Basic Grants to States Fund (84.048) was overstated by \$605.
7. The Title II- Improving Teacher Effectiveness (84.367) expenditures were understated by \$998.
8. ESSER III Fund (84.425U) expenditures were overstated by \$3,892.
9. The Maternal and Child Health Services Block Grant to States (93.994) were understated by \$28,005
10. The Medicaid Cluster (93.778) expenditures were understated by \$8,082.

Audit adjustments were proposed, accepted by the School Corporation, and made to the SEFA to correct the issues noted above.

Effect: Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the Context section.

Identification as a repeat finding, if applicable: Yes.

Recommendation: We recommended that the School Corporation's management establish a formal review over the SEFA to ensure amounts reported are accurate. The School Corporation should establish a documented, secondary review to ensure the amounts reported on the SEFA agree to the supporting federal receipt fund ledger detail.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs

FINDING 2023-002

Information on the federal program:

Subject: Child Nutrition Cluster - Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Service Program for Children
Assistance Listing Number: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY2022, FY2023
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Audit Finding: Significant Deficiency

Criteria: 2 CFR section 200.303 states in part: "The non-Federal entity must:

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

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the activities allowed or unallowed and allowable costs/cost principle compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

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

Questioned Costs: \$2,062

Context: During testing of payroll expenses, we noted 2 employees not related to food service that were improperly charged to the child nutrition cluster. The employees tested covered 4 of the 40 payroll sample transactions.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommend that the School Corporation establish a documented, primary review of all time cards and payroll registers to ensure amounts charged to the child nutrition cluster relate to food service duties only.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2023-003

Information on the federal program:

Subject: Child Nutrition Cluster – Internal Controls

Federal Agency: Department of Education

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

Assistance Listing Number: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY2022, FY2023

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Significant Deficiency

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.318(a) states: "The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part."

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . ."

(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

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

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

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

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2023-003 (Continued)

Questioned Costs: There were no questioned costs identified.

Context: For the two small purchase method procurements sampled for testing, we noted that the School Corporation, did not obtain three quotes from separate vendors. The School Corporation did properly perform a suspension and debarment check on the vendor. Additionally, no errors were noted in the one simplified acquisition threshold procurement sampled for testing.

Identification as a repeat finding, if applicable: This is a repeat finding from the immediately prior audit. The prior audit finding number was 2021-004.

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to ensure that 3 quotes are obtained as required for small purchase method procurements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

Finding 2023-004

Information on the federal program:

Subject: Title I Grants to Local Educational Agencies - Internal Controls

Federal Agency: Department of Education

Federal Program: Title I Grants to Local Educational Agencies

Assistance Listing Number: 84.010

Federal Award Numbers and Years (or Other Identifying Numbers): S010A200014, S010A210014
S010A220014, S377A140015

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Special Test and Provisions – Annual Report Card, High School Graduation Rate

Audit Finding: Significant Deficiency

Criteria: 20 USC 7801(23)(B) states:

"The non-Federal entity must:

"To remove a student from a cohort, a school or local educational agency shall require documentation, or obtain documentation from the State educational agency, to confirm that the student has transferred out, emigrated to another country, or transferred to a prison or juvenile facility, or is deceased."

Condition: An effective internal control system was not in place at the School Corporation to ensure compliance with requirements related to the grant agreement and the Special Test and Provisions compliance requirement.

Cause: The School Corporation's management had not developed a system of internal controls that would have ensured compliance with the grant agreement and the Special Test and Provisions compliance requirement.

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2023-004 (Continued)

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

Questioned Costs: There were no questioned costs identified.

Context: In a sample of nine students who were removed from the cohort, we noted one student for which the school did not maintain appropriate mobility documentation to support their removal from the cohort.

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to ensure the school obtain all required documentation when removing a student from a cohort.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

FINDING 2023-005

Information on the federal program:

Subject: Special Education Cluster – Internal Controls

Federal Agency: Department of Education

Federal Program: Special Education Grants to States, Special Education Preschool Grants

Assistance Listing Number: 84.027

Federal Award Numbers and Years (or Other Identifying Numbers): 20611-55-PN01, 21611-55-PN01,
22611-55-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Significant Deficiency

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the

Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2023-005 (Continued)

2 CFR 200.318(a) states: "The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part."

2 CFR 200.320 states in part:

"The non-Federal Entity must use one of the following methods of procurement. . . .

(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. . . ."

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

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

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

Questioned Costs: There were no questioned costs identified.

Context: For the three small purchase method procurements sampled for testing, we noted that the School Corporation, did not obtain quotes from 3 vendors. The three procurements were for \$151,993 and \$138,660 worth of behavioral health services for the years ended June 30, 2022, and June 30, 2023 respectively. The School Corporation did properly perform a suspension and debarment check on each vendor selected.

Identification as a repeat finding, if applicable: This is a repeat finding from the immediately prior audit. The prior audit finding number was 2021-005.

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to ensure that 3 quotes are obtained as required for small purchase method procurements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

Finding 2023-006

Information on the federal program:

Subject: Education Stabilization Fund (ESSER) – Internal Controls
Federal Agency: Department of Education
Federal Program: COVID-19 – Education Stabilization Fund
Assistance Listing Number: 84.425D
Federal Award Numbers and Years (or Other Identifying Numbers): S425D200013
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Reporting
Audit Finding: Significant Deficiency

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.302(b) states in part:

"The financial management system of each non-Federal entity must provide for the following:

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§ 200.328 Financial reporting

34 CFR 76.722 states:

"A State may require a subgrantee to submit reports in a manner and format that assists the State in complying with the requirements under 34 CFR 76.720 and in carrying out other responsibilities under the program."

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

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above. Management misinterpreted the instructions for the reporting requirements and believed that they did not need to fill in the expense information as an LEA.

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

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2023-006 (Continued)

Questioned Costs: There were no questioned costs identified.

Context: The School Corporation was required to submit one Annual Data Report for each year in the audit period to the Indiana Department of Education (IDOE) to meet federal reporting requirements for ESSER grant awards. Amounts reported on each ESSER I Annual Data Report did not agree to underlying detail for the ESSER I grant. ESSER I was overstated on the Year 3 report by \$76,231. The finding is isolated to the S425D200013 award (ESSER I).

Identification as a repeat finding: No.

Recommendation: We recommend someone other than the preparer of the report perform a documented review prior to submission to validate the accuracy and completeness of the data submitted.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.

Finding 2023-007

Information on the federal program:

Subject: Education Stabilization Fund – Special Tests and Provisions - Wage Rate Requirements
Federal Agency: Department of Education
Federal Program: COVID-19 - Education Stabilization Fund
Assistance Listing Number: 84.425U
Federal Award Numbers and Years (or Other Identifying Numbers): S425U200013
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Special Tests and Provisions - Wage Rate Requirements
Audit Findings: Material Weakness, Material Noncompliance, Qualified Opinion

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

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

29 CFR 5.5 states in part:

(1) Minimum wages.

- (i) All laborers and mechanics employed or working upon the site of the work (or under the United States Housing Act of 1937 or under the Housing Act of 1949 in the construction or development of the project),

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2023-007 (Continued)

will be paid unconditionally and not less often than once a week, and without subsequent deduction or rebate on any account (except such payroll deductions as are permitted by regulations issued by the

Secretary of Labor under the Copeland Act (29 CFR part 3)), the full amount of wages and bona fide fringe benefits (or cash equivalents thereof) due at time of payment computed at rates not less than those contained in the wage determination of the Secretary of Labor which is attached hereto and made a part hereof, regardless of any contractual relationship which may be alleged to exist between the contractor and such laborers and mechanics...

(3)(ii)(A) The contractor shall submit weekly for each week in which any contract work is performed a copy of all payrolls to the (write in name of appropriate federal agency) if the agency is a party to the contract, but if the agency is not such a party, the contractor will submit the payrolls to the applicant, sponsor, or owner, as the case may be, for transmission to the (write in name of agency).

2 CFR 200 Appendix II states in part:

In addition to other provisions required by the Federal agency or non-Federal entity; all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable. . . .

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. . . ."

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirements.

Cause: The School Corporation's management had not developed a system of internal controls to ensure compliance with the compliance requirements listed above.

Effect: The failure to design and implement an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Special Tests and Provisions – Wage Rate Requirements compliance requirement could result in the loss of future federal funds to the School Corporation.

Questioned Costs: There were no questioned costs identified.

(Continued)

M.S.D OF WARREN TOWNSHIP
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2021 through June 30, 2023

Section III – Federal Award Findings and Questioned Costs (Continued)

FINDING 2023-007 (Continued)

Context: For the five projects sampled for Davis-Bacon requirements, the School Corporation did not obtain the weekly payroll reports certifications from the companies that performed renovations on the school corporations HVAC systems and the school corporation's floors. Therefore, no review was performed to ensure that pay rates complied with the federal wage rate requirements. Additionally, the School Corporation did not have contracts with the companies that included the clauses for the federal wage rate requirements. The sample items costs paid in the audit period was \$2,929,317.

Identification as a repeat finding: No.

Recommendation: We recommend the School Corporation implement a formal process to ensure the required weekly payroll reports certifications are collected and reviewed to ensure compliance with the wage rate requirements.

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding and has prepared a corrective action plan.



CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2023

Finding 2023-001 – Preparation of the Schedule of Expenditures of Federal Awards

Contact Person Responsible for Corrective Action: Matthew Parkinson, CFO

Contact Phone Number: 317-869-4364

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The Deputy Treasurer will prepare the SEFA. An analyst will review the SEFA, and then the Chief Financial Officer will review, sign, and submit the SEFA. The Food Service Director will also sign for the Food Service Fund.

Anticipated Completion Date: 6/30/24 AFR

Finding 2023-002 – Child Nutrition Cluster – Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Contact Person Responsible for Corrective Action: Matthew Parkinson, CFO

Contact Phone Number: 317-869-4364

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: Business Office and Payroll staff will review a Labor Distribution Report to verify that the staff is only paying appropriate personnel from the Food Service Fund.

Anticipated Completion Date: 6/30/24

Finding 2023-003 – Child Nutrition Cluster – Procurement and Suspension and Debarment

Contact Person Responsible for Corrective Action: Matthew Parkinson, CFO

Contact Phone Number: 317-869-4364

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The CFO will send a memo to all administrators identifying quote and bid thresholds. The school district will obtain at least 3 quotes or use an alternative acceptable procurement method for large purchases.

Anticipated Completion Date: 6/30/24

Finding 2023-004 – Title I Grants to Local Educational Agencies - Special Test and Provisions – Annual Report Card, High School Graduation Rate Audit

Contact Person Responsible for Corrective Action: Matthew Parkinson, CFO
Contact Phone Number: 317-869-4364

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: The CFO and Associate Superintendent will send a memo to principals and registrars defining documentation that must be maintained for mobility purposes.

Anticipated Completion Date: 6/30/24

Finding 2023-005 – Special Education Cluster - Procurement and Suspension and Debarment

Contact Person Responsible for Corrective Action: Matthew Parkinson, CFO
Contact Phone Number: 317-869-4364

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: MSD Warren will seek competitive quotes for these services prior to the 24-25 school year.

Anticipated Completion Date: 6/30/24

Finding 2023-006 – Education Stabilization Fund – Reporting

Contact Person Responsible for Corrective Action: Matthew Parkinson, CFO
Contact Phone Number: 317-869-4364

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: MSD Warren will submit a revised ESSER data report to DOE.

Anticipated Completion Date: Completed as of the date of this report.



THE METROPOLITAN SCHOOL DISTRICT OF

WARREN TOWNSHIP

Finding 2023-007 – Education Stabilization Fund – Special Tests and Provisions - Wage Rate Requirements

Contact Person Responsible for Corrective Action: Matthew Parkinson, CFO
Contact Phone Number: 317-869-4364

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan: MSD Warren has construction projects at two sites payable out of ARP. MSD Warren's contracts for those projects contain Davis-Bacon provisions. MSD Warren will collect payroll data to verify compliance with Davis-Bacon.

Anticipated Completion Date: 12/15/24



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2021-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness

Status: Not resolved, see finding 2023-001.

FINDING 2021-002

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness

Status: Resolved.

FINDING 2021-003

Information on the federal program:

Subject: Child Nutrition Cluster - Internal Controls
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Services
Assistance Listing Number: 10.553, 10.555, 10.559
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs- Cost Principles
Audit Finding: Significant Deficiency

Context: During testing of 60 vouchers for allowability, we noted 1 instance where there the School Corporation was unable to provide the selected voucher.

Status: Resolved.



FINDING 2021-004

Information on the federal program:

Subject: Child Nutrition Cluster – Procurement Compliance
Federal Agency: Department of Agriculture
Federal Program: School Breakfast Program, National School Lunch Program, Summer Food Services
Assistance Listing Number: 10.553, 10.555, 10.559
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness, Other Matters

Context: There were four small purchase method procurements for the audit period. For the one small purchase method procurement selected for testing, we noted that for the small purchase method procurement performed by the School Corporation, they did not obtain three quotes from separate vendors. The procurement was a small purchase method procurement for \$65,507 worth of cafeteria tables and seating.

Status: Not Resolved., see finding 2023-003.

FINDING 2021-005

Information on the federal program:

Subject: Special Education Cluster – Procurement - Compliance
Federal Agency: Department of Education
Federal Program: Special Education Grants to States, Special Education Preschool Grants
Assistance Listing Number: 84.027 and 84.173
Federal Award Numbers and Years (or Other Identifying Numbers): 18611-057-PN01, 19611-057-PN01,

20611-055-PN01, 21611-055-PN01
18619-057-PN01, 19619-057-PN01,
20619-055-PN01, 21619-055-PN01

Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Audit Finding: Material Weakness, Other Matters

Context: There was one small purchase method procurement for the audit period. For the one small purchase method procurement, we noted that for the small purchase method procurement performed by the School Corporation, they did not obtain three quotes from separate vendors. The procurement was a small purchase method procurement for \$69,121 worth of behavioral health services.

Status: Not resolved, see finding 2023-003.