

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

AUDIT REPORT
OF

METROPOLITAN SCHOOL DISTRICT
OF WARREN TOWNSHIP
MARION COUNTY, INDIANA

July 1, 2007 to June 30, 2009



FILED
03/26/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	David Holt	07-01-07 to 06-30-10
Superintendent of Schools	Dr. Peggy Hinckley	07-01-07 to 06-30-10
President of the School Board	Jay Wise Howard Dorsey Luther Robinson	07-01-07 to 06-30-08 07-01-08 to 06-30-09 07-01-09 to 06-30-10



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Metropolitan School District of Warren Township (School Corporation), as of and for the years ended June 30, 2008 and 2009, which collectively comprise the School Corporation's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the School Corporation's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the School Corporation prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the School Corporation as of June 30, 2008 and 2009, and the respective cash receipts and cash disbursements during the years then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated March 1, 2010, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

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

The Schedule of Funding Progress, as listed in the Table of Contents, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The School Corporation has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Corporation's basic financial statements. The Combining Schedules, as listed in the Table of Contents, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Long-Term Debt has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

March 1, 2010



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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Metropolitan School District of Warren Township (School Corporation), as of and for the years ended June 30, 2008 and 2009, which collectively comprise the School Corporation's basic financial statements and have issued our report thereon dated March 1, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

March 1, 2010

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2008

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts		<u>Totals</u>
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				Net (Disbursement) Receipts and Changes in Net Assets
Instruction	\$ 54,218,084	\$ -	\$ 660,932	\$ (53,557,152)
Support services	47,411,426	3,899,910	4,602,507	(38,909,009)
Noninstructional services	5,101,613	-	-	(5,101,613)
Facilities acquisition and construction	16,090,603	-	-	(16,090,603)
Debt service	28,899,398	-	-	(28,899,398)
Nonprogrammed charges	126,178	-	-	(126,178)
Total governmental activities	\$ 151,847,302	\$ 3,899,910	\$ 5,263,439	(142,683,953)
General receipts:				
Property taxes				45,636,610
Other local sources				4,489,664
State aid				51,866,460
Bonds and loans				28,152,761
Grants and contributions not restricted to specific programs				11,933,400
Sale of property				15,998
Investment earnings				858,372
Other				36,510
Total general receipts				142,989,775
Change in net assets				305,822
Net assets - beginning				12,328,473
Net assets - ending				\$ 12,634,295
<u>Assets</u>				
Cash and investments				\$ 12,015,197
Restricted assets:				
Cash and investments				619,098
Total assets				\$ 12,634,295
<u>Net Assets</u>				
Restricted for:				
Debt service				\$ 619,098
Unrestricted				12,015,197
Total net assets				\$ 12,634,295

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For the Year Ended June 30, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	Program Receipts		<u>Totals</u>
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				Net (Disbursement) Receipts and Changes in Net Assets
Instruction	\$ 46,269,024	\$ -	\$ 661,859	\$ (45,607,165)
Support services	64,020,150	3,175,270	5,007,266	(55,837,614)
Noninstructional services	2,296,892	-	-	(2,296,892)
Facilities acquisition and construction	7,040,879	-	-	(7,040,879)
Debt service	37,881,808	-	-	(37,881,808)
Nonprogrammed charges	230,185	-	-	(230,185)
Total governmental activities	\$ 157,738,938	\$ 3,175,270	\$ 5,669,125	(148,894,543)
General receipts:				
Property taxes				47,301,741
Other local sources				7,031,069
State aid				56,963,851
Bonds and loans				16,882,306
Grants and contributions not restricted to specific programs				19,190,790
Sale of property				19,930
Investment earnings				192,116
Other				4,350
Total general receipts				147,586,153
Change in net assets				(1,308,390)
Net assets - beginning				12,634,295
Net assets - ending				\$ 11,325,905
<u>Assets</u>				
Cash and investments				\$ 11,307,594
Restricted assets:				
Cash and investments				18,311
Total assets				\$ 11,325,905
<u>Net Assets</u>				
Restricted for:				
Debt service				\$ 18,311
Unrestricted				11,307,594
Total net assets				\$ 11,325,905

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2008

	General	Transportation Operating	Debt Service	Capital Projects	Other	Totals
Receipts:						
Local sources	\$ 17,273,317	\$ 5,797,167	\$ 13,040,329	\$ 11,851,791	\$ 6,924,437	\$ 54,887,041
State sources	58,236,896	563,986	-	-	1,952,200	60,753,082
Federal sources	6,416	-	-	-	8,301,316	8,307,732
Temporary loans	9,798,792	4,787,132	3,392,323	9,160,227	1,014,287	28,152,761
Other	451	5,766	-	25,193	5,100	36,510
Total receipts	<u>85,315,872</u>	<u>11,154,051</u>	<u>16,432,652</u>	<u>21,037,211</u>	<u>18,197,340</u>	<u>152,137,126</u>
Disbursements:						
Current:						
Instruction	49,951,558	-	-	-	4,266,526	54,218,084
Support services	30,620,323	7,183,735	-	6,510,875	3,096,493	47,411,426
Noninstructional services	872,100	-	-	-	4,229,513	5,101,613
Facilities acquisition and construction	-	-	-	10,673,701	5,416,902	16,090,603
Debt services	6,741,084	2,188,655	16,586,960	481,775	2,900,924	28,899,398
Nonprogrammed charges	69,351	-	-	-	56,827	126,178
Total disbursements	<u>88,254,416</u>	<u>9,372,390</u>	<u>16,586,960</u>	<u>17,666,351</u>	<u>19,967,185</u>	<u>151,847,302</u>
Excess (deficiency) of receipts over disbursements	<u>(2,938,544)</u>	<u>1,781,661</u>	<u>(154,308)</u>	<u>3,370,860</u>	<u>(1,769,845)</u>	<u>289,824</u>
Other financing sources (uses):						
Sale of capital assets	-	-	-	15,998	-	15,998
Transfers in	251,474	-	-	-	872,592	1,124,066
Transfers out	(232)	-	(482,658)	-	(641,176)	(1,124,066)
Total other financing sources (uses)	<u>251,242</u>	<u>-</u>	<u>(482,658)</u>	<u>15,998</u>	<u>231,416</u>	<u>15,998</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(2,687,302)</u>	<u>1,781,661</u>	<u>(636,966)</u>	<u>3,386,858</u>	<u>(1,538,429)</u>	<u>305,822</u>
Cash and investments - beginning	<u>7,915,098</u>	<u>268,805</u>	<u>618,562</u>	<u>558,996</u>	<u>2,967,012</u>	<u>12,328,473</u>
Cash and investments - ending	<u>\$ 5,227,796</u>	<u>\$ 2,050,466</u>	<u>\$ (18,404)</u>	<u>\$ 3,945,854</u>	<u>\$ 1,428,583</u>	<u>\$ 12,634,295</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 5,227,796	\$ 2,050,466	\$ -	\$ 3,945,854	\$ 791,081	\$ 12,015,197
Restricted assets:						
Cash and investments	-	-	(18,404)	-	637,502	619,098
Total cash and investment assets - ending	<u>\$ 5,227,796</u>	<u>\$ 2,050,466</u>	<u>\$ (18,404)</u>	<u>\$ 3,945,854</u>	<u>\$ 1,428,583</u>	<u>\$ 12,634,295</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ (18,404)	\$ -	\$ 637,502	\$ 619,098
Unrestricted	5,227,796	2,050,466	-	3,945,854	791,081	12,015,197
Total cash and investment fund balance - ending	<u>\$ 5,227,796</u>	<u>\$ 2,050,466</u>	<u>\$ (18,404)</u>	<u>\$ 3,945,854</u>	<u>\$ 1,428,583</u>	<u>\$ 12,634,295</u>

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2009

	General	Transportation Operating	Fiscal Stabilization Education Grant	Debt Service	Capital Projects	Other	Totals
Receipts:							
Local sources	\$ 21,301,584	\$ 5,742,332	\$ -	\$ 13,828,885	\$ 10,164,127	\$ 6,665,107	\$ 57,702,035
Intermediate sources	-	-	-	-	-	1,958	1,958
State sources	62,656,441	335,020	-	-	-	2,344,682	65,336,143
Federal sources	-	-	6,423,852	-	-	10,059,974	16,483,826
Temporary loans	1,356,535	4,325,294	-	3,190,753	5,849,008	991,699	15,713,289
Other	-	-	-	-	-	4,350	4,350
Total receipts	85,314,560	10,402,646	6,423,852	17,019,638	16,013,135	20,067,770	155,241,601
Disbursements:							
Current:							
Instruction	42,211,717	-	-	-	-	4,057,307	46,269,024
Support services	40,712,129	6,810,802	-	-	9,970,235	6,526,984	64,020,150
Noninstructional services	935,840	-	-	-	-	1,361,052	2,296,892
Facilities acquisition and construction	-	-	-	-	1,487,088	5,553,791	7,040,879
Debt services	8,386,226	4,144,761	-	17,819,284	4,931,232	2,600,305	37,881,808
Nonprogrammed charges	73,382	-	-	-	-	156,803	230,185
Total disbursements	92,319,294	10,955,563	-	17,819,284	16,388,555	20,256,242	157,738,938
Excess (deficiency) of receipts over disbursements	(7,004,734)	(552,917)	6,423,852	(799,646)	(375,420)	(188,472)	(2,497,337)
Other financing sources (uses):							
Proceeds of long-term debt	-	-	-	-	-	1,169,017	1,169,017
Sale of capital assets	-	-	-	-	19,930	-	19,930
Transfers in	130,454	-	-	-	639	340,108	471,201
Transfers out	(15,000)	-	-	(49,543)	-	(406,658)	(471,201)
Total other financing sources (uses)	115,454	-	-	(49,543)	20,569	1,102,467	1,188,947
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,889,280)	(552,917)	6,423,852	(849,189)	(354,851)	913,995	(1,308,390)
Cash and investments - beginning	5,227,796	2,050,466	-	(18,404)	3,945,854	1,428,583	12,634,295
Cash and investments - ending	\$ (1,661,484)	\$ 1,497,549	\$ 6,423,852	\$ (867,593)	\$ 3,591,003	\$ 2,342,578	\$ 11,325,905
Cash and Investment Assets - Ending							
Cash and investments	\$ (1,661,484)	\$ 1,497,549	\$ 6,423,852	\$ -	\$ 3,591,003	\$ 1,456,674	\$ 11,307,594
Restricted assets:							
Cash and investments	-	-	-	(867,593)	-	885,904	18,311
Total cash and investment assets - ending	\$ (1,661,484)	\$ 1,497,549	\$ 6,423,852	\$ (867,593)	\$ 3,591,003	\$ 2,342,578	\$ 11,325,905
Cash and Investment Fund Balance - Ending							
Restricted for:							
Debt service	\$ -	\$ -	\$ -	\$ (867,593)	\$ -	\$ 885,904	\$ 18,311
Unrestricted	(1,661,484)	1,497,549	6,423,852	-	3,591,003	1,456,674	11,307,594
Total cash and investment fund balance - ending	\$ (1,661,484)	\$ 1,497,549	\$ 6,423,852	\$ (867,593)	\$ 3,591,003	\$ 2,342,578	\$ 11,325,905

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For the Year Ended June 30, 2008

	Pension Trust Fund	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Other	\$ -	\$ 108,557	
Investment earnings:			
Interest	-	36,364	
Total additions	-	144,921	
Deductions:			
Benefits	2,990	-	
Administrative and general	-	482,982	
Total deductions	2,990	482,982	
Deficiency of total additions over total deductions	(2,990)	(338,061)	
Cash and investment fund balance - beginning	2,636,412	1,223,561	
Cash and investment fund balance - ending	\$ 2,633,422	\$ 885,500	\$ 3,379,355
Net assets:			
Cash and investments basis held in trust	\$ 2,633,422	\$ 885,500	

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For the Year Ended June 30, 2009

	<u>Pension Trust Fund</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Other	\$ -	\$ 114,667	
Deductions:			
Administrative and general	<u>-</u>	<u>423,743</u>	
Deficiency of total additions over total deductions	-	(309,076)	
Cash and investment fund balance - beginning	<u>2,633,422</u>	<u>885,500</u>	
Cash and investment fund balance - ending	<u>\$ 2,633,422</u>	<u>\$ 576,424</u>	<u>\$ 3,741,020</u>
Net assets:			
Cash and investments basis held in trust	<u>\$ 2,633,422</u>	<u>\$ 576,424</u>	

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

These financial statements present the School Corporation (primary government). There are no significant component units which require inclusion.

In determining the financial reporting entity, the School Corporation complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Joint Venture

The School Corporation is a participant with Franklin Township Community School Corporation, Hamilton Southeastern Schools, and the Metropolitan School Districts of Lawrence, Perry, Pike, Washington, and Wayne Townships in a joint venture to operate the Metro Energy Gas Association which was created for the procurement of natural gas. The School Corporation is obligated by contract to remit administrative expenses for any fiscal year and any consultant fees that are apportioned equally among the School Corporations which are parties to this Agreement; costs for any purchases of natural gas made will be apportioned based on the actual usage of natural gas determined through a metering process if at all possible and otherwise as determined by an approved consultant. The School Corporation is obligated to pay any costs and expenses incurred which is determined by the Administrative Agent and sent in a monthly invoice. Complete financial statements for the Metro Energy Gas Association can be obtained from the Metropolitan School District of Wayne Township.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the School Corporation has not established any enterprise funds.

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

The School Corporation reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The transportation operating fund accounts for financial resources for the transportation of school children to and from school.

The fiscal stabilization-education grant (stimulus) fund accounts for receipts and disbursements of cash received from the federal government to be used to supplement funding of local, state, and federal programs.

The debt service fund accounts for debt from funds borrowed or advanced for the purchase or lease of school buildings, school buses, judgments against the corporation, equipment or capital construction, and interest on emergency and temporary loans.

The capital projects fund accounts for planned construction, repair, replacement or remodeling; and the purchase, lease, upgrade, maintenance, or repair of computer equipment.

Additionally, the School Corporation reports the following fund types:

The pension trust fund accounts for bonds and payments anticipated to be made to employees on or after the termination of employment or to pay postretirement or severance benefits held by the School Corporation in a trustee capacity.

The private-purpose trust funds report a trust arrangement under which principal and income benefit the individuals and private organizations.

Agency funds account for assets held by the School Corporation as an agent for the federal government, state government, various employee insurance companies, and other private organizations.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the School Corporation utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, the School Corporation's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the School Corporation in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance).

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the School Corporation's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

E. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, and (2) operating grants and contributions. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated.

Fund Financial Statements

Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at fiscal year end.

Prior to the first required publication, the fiscal officer of the School Corporation submits to the governing board a proposed operating budget for the year commencing the following July 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In March of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or high-way use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the School Corporation receives approval of the Indiana Department of Local Government Finance.

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

The School Corporation's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Disbursements in Excess of Appropriations

For the fiscal year ended June 30, 2008, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2008
Transportation	\$ 264,773
Capital Projects	111,456
Total	\$ 376,229

These disbursements were funded by available fund balances.

C. Cash and Investment Balance Deficits

At June 30, 2008 and 2009, several funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines as authorized by state statute. The following funds had a cash and investment deficit of greater than \$50,000 as of June 30, 2008 or 2009.

Fund	2008	2009
General	\$ -	\$ 1,661,484
Debt Service	18,404	867,593
Special Education Preschool	123,002	233,168
Textbook Rental	466,234	271,441
WECC Childcare	230,399	368,191
FY96/97 Title I	182,833	182,833
FY99 IDEA Carryover Grant	120,025	120,025
FY00 IDEA Carryover Grant	165,507	165,507
FY95/96 IDEA Carryover Grant	23,732	23,732

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements or timing delay of grant reimbursements; these deficits are to be repaid from future receipts.

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision.

At June 30, 2009, the School Corporation had deposit balances in the amount of \$18,487,770. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of June 30, 2009, the School Corporation did not have any investments.

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the School Corporation to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the School Corporation to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the School Corporation and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the School Corporation may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the School Corporation's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of

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

America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The School Corporation does not have a formal investment policy for custodial credit risk for investments.

B. Interfund Transfers

Interfund transfers for the years ended June 30, 2008 and 2009, were as follows:

Transfer From	Transfer To	2008	2009
General Fund	Other governmental funds	\$ 232	\$ 15,000
Debt Service Fund	Other governmental funds	482,658	49,543
Other governmental funds	General Fund	251,474	130,454
Other governmental funds	Capital Projects Fund	-	639
Other governmental funds	Other governmental funds	<u>389,702</u>	<u>275,565</u>
Totals		<u>\$ 1,124,066</u>	<u>\$ 471,201</u>

The School Corporation typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

The School Corporation is 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; and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

B. Holding Corporation

The School Corporation has entered into a capital lease with the Metropolitan School District of Warren Township Vision 2005 School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and

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

constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related party of the School Corporation. Lease payments during the 2008-2009 school year totaled \$13,875,000.

C. Subsequent Events

On January 20, 2010, the School Board approved the purchase of Cisco Systems, Inc., computers, and switches in the amount of \$565,612 through a 4 year lease with Key Government Finance, Inc.

On February 17, 2010, the School Board approved the purchase of eleven buses from Midwest Transit Equipment for \$991,492.

D. Pension Plans

1. Agent Multiple-Employer Defined Benefit Pension Plan

Public Employees' Retirement Fund

Plan Description

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

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

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The School Corporation's annual pension cost and related information, as provided by the actuary, is presented in this note.

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

Actuarial Information for the Above Plan

	PERF
Annual required contribution	\$ 1,045,956
Interest on net pension obligation	(93,726)
Adjustment to annual required contribution	106,808
Annual pension cost	1,059,038
Contributions made	1,188,627
Decrease in net pension obligation	(129,589)
Net pension obligation, beginning of year	(1,292,772)
Net pension obligation, end of year	\$ (1,422,361)
Contribution rates:	
School Corporation	7.25%
Plan members	3%
Actuarial valuation date	07-01-07
Actuarial cost method	Entry age
Amortization method	Level percentage of projected payroll, closed
Amortization period	30 years
Amortization period (from date)	07-01-97
Asset valuation method	75% of expected actuarial value plus 25% of market value

Actuarial Assumptions

Investment rate of return	7.25%
Projected future salary increases:	
Total	5%
Attributed to inflation	4%
Attributed to merit/seniority	1%
Cost-of-living adjustments	2%

Three Year Trend Information

Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
06-30-06	\$ 1,150,424	90%	\$ (1,329,497)
06-30-07	1,116,394	97%	(1,292,772)
06-30-08	1,059,038	112%	(1,422,361)

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

2. Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Teachers' Retirement Fund

Plan Description

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

TRF 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:

Teachers' Retirement Fund
150 West Market Street
Indianapolis, IN 46204
Ph. (317) 232-3860

Funding Policy and Annual Pension Costs

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

Plan members are required to contribute 3% of their salary and the School Corporation is to contribute at an actuarially determined rate. The current rate has been actuarially determined under the entry age normal cost method to be 6.82% of covered wages. The School Corporation's required contributions to the plan for the fiscal years ended June 30, 2009, 2008, and 2007, were \$2,122,196, \$1,939,195, and \$1,772,473, respectively. The School Corporation actually contributed 100% of the required contribution for each of the fiscal years.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 16,885,220	\$ 18,366,246	\$ (1,481,026)	92%	\$ 15,336,787	(10%)
07-01-07	18,368,434	18,805,857	(437,423)	98%	15,237,010	(3%)
07-01-08	18,618,652	20,358,702	(1,740,050)	91%	16,490,945	(11%)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008

	Special Education Preschool	Food Service	Textbook Rental	WECC Childcare	Alternative Education Grant	FY07 Early Intervention Grant
Receipts:						
Local sources	\$ 34,436	\$ 2,285,492	\$ 730,992	\$ 1,084,344	\$ -	\$ -
State sources	274,680	44,364	1,279,453	-	93,390	-
Federal sources	-	2,954,777	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	5,100	-	-	-	-
Total receipts	<u>309,116</u>	<u>5,289,733</u>	<u>2,010,445</u>	<u>1,084,344</u>	<u>93,390</u>	<u>-</u>
Disbursements:						
Current:						
Instruction	391,246	-	-	121,288	-	(134)
Support services	48,756	87,174	1,265,125	126,100	-	13
Noninstructional services	-	3,314,021	-	918,310	-	-
Facilities acquisition and construction	-	1,940,309	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	<u>440,002</u>	<u>5,341,504</u>	<u>1,265,125</u>	<u>1,165,698</u>	<u>-</u>	<u>(121)</u>
Excess (deficiency) of receipts over disbursements	<u>(130,886)</u>	<u>(51,771)</u>	<u>745,320</u>	<u>(81,354)</u>	<u>93,390</u>	<u>121</u>
Other financing sources (uses):						
Transfers in	-	-	482,658	-	-	-
Transfers out	-	(245,344)	-	-	-	(11,000)
Total other financing sources (uses)	<u>-</u>	<u>(245,344)</u>	<u>482,658</u>	<u>-</u>	<u>-</u>	<u>(11,000)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(130,886)</u>	<u>(297,115)</u>	<u>1,227,978</u>	<u>(81,354)</u>	<u>93,390</u>	<u>(10,879)</u>
Cash and investments - beginning	<u>7,884</u>	<u>523,782</u>	<u>(1,694,212)</u>	<u>(149,045)</u>	<u>2,104</u>	<u>10,879</u>
Cash and investments - ending	<u>\$ (123,002)</u>	<u>\$ 226,667</u>	<u>\$ (466,234)</u>	<u>\$ (230,399)</u>	<u>\$ 95,494</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ (123,002)	\$ 226,667	\$ (466,234)	\$ (230,399)	\$ 95,494	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (123,002)</u>	<u>\$ 226,667</u>	<u>\$ (466,234)</u>	<u>\$ (230,399)</u>	<u>\$ 95,494</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>(123,002)</u>	<u>226,667</u>	<u>(466,234)</u>	<u>(230,399)</u>	<u>95,494</u>	<u>-</u>
Total cash and investment fund balance - ending	<u>\$ (123,002)</u>	<u>\$ 226,667</u>	<u>\$ (466,234)</u>	<u>\$ (230,399)</u>	<u>\$ 95,494</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY08 Early Intervention Grant	School Library	FY07 Safe Haven	FY02/03 K-12 Library Grant	HH Learning to Give Grant	WCC Child Care/ Adult Ed
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	30,103	-	14,414	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	30,103	-	14,414	-	-	-
Disbursements:						
Current:						
Instruction	-	-	12,374	-	760	-
Support services	39,732	-	2,040	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	862	-	-	-	-	-
Total disbursements	40,594	-	14,414	-	760	-
Excess (deficiency) of receipts over disbursements	(10,491)	-	-	-	(760)	-
Other financing sources (uses):						
Transfers in	11,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	11,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	509	-	-	-	(760)	-
Cash and investments - beginning	-	1,206	-	(32,077)	856	(339)
Cash and investments - ending	\$ 509	\$ 1,206	\$ -	\$ (32,077)	\$ 96	\$ (339)
Cash and Investment Assets - Ending						
Cash and investments	\$ 509	\$ 1,206	\$ -	\$ (32,077)	\$ 96	\$ (339)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 509	\$ 1,206	\$ -	\$ (32,077)	\$ 96	\$ (339)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	509	1,206	-	(32,077)	96	(339)
Total cash and investment fund balance - ending	\$ 509	\$ 1,206	\$ -	\$ (32,077)	\$ 96	\$ (339)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	WCHS Lumina Grant	National School Board Assoc Site Visit	WCHS-LSTA Undersea Life Project	FY07 Career Majors Grant	Bowen Foundation Certification Grant	Biomedical Sciences Grant BIO-6-58
Receipts:						
Local sources	\$ 8,587	\$ -	\$ -	\$ 38,038	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	8,587	-	-	38,038	-	-
Disbursements:						
Current:						
Instruction	189	-	-	13,725	120	18,976
Support services	2,399	-	2,899	3,360	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	248	-	1,250
Total disbursements	2,588	-	2,899	17,333	120	20,226
Excess (deficiency) of receipts over disbursements	5,999	-	(2,899)	20,705	(120)	(20,226)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	5,999	-	(2,899)	20,705	(120)	(20,226)
Cash and investments - beginning	2,378	4,640	-	(20,705)	4,650	(2,100)
Cash and investments - ending	\$ 8,377	\$ 4,640	\$ (2,899)	\$ -	\$ 4,530	\$ (22,326)
Cash and Investment Assets - Ending						
Cash and investments	\$ 8,377	\$ 4,640	\$ (2,899)	\$ -	\$ 4,530	\$ (22,326)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 8,377	\$ 4,640	\$ (2,899)	\$ -	\$ 4,530	\$ (22,326)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	8,377	4,640	(2,899)	-	4,530	(22,326)
Total cash and investment fund balance - ending	\$ 8,377	\$ 4,640	\$ (2,899)	\$ -	\$ 4,530	\$ (22,326)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY09 WCC First Robotics	FY08 Moving Forward Grant	FY07/08 Gifted/Talented Grant	UAW Ford/Bas Sk	FY01/02 Project Set	FY98 STW Partnership
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	81,061	-	-	-
Federal sources	2,500	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	2,500	-	81,061	-	-	-
Disbursements:						
Current:						
Instruction	2,500	-	71,914	-	-	-
Support services	-	3,194	9,745	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	2,500	3,194	81,659	-	-	-
Excess (deficiency) of receipts over disbursements	-	(3,194)	(598)	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,194)	(598)	-	-	-
Cash and investments - beginning	-	-	32,668	(1,119)	1,594	1,016
Cash and investments - ending	\$ -	\$ (3,194)	\$ 32,070	\$ (1,119)	\$ 1,594	\$ 1,016
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ (3,194)	\$ 32,070	\$ (1,119)	\$ 1,594	\$ 1,016
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ (3,194)	\$ 32,070	\$ (1,119)	\$ 1,594	\$ 1,016
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	(3,194)	32,070	(1,119)	1,594	1,016
Total cash and investment fund balance - ending	\$ -	\$ (3,194)	\$ 32,070	\$ (1,119)	\$ 1,594	\$ 1,016

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	UAW Ford 1998	Jenn-Air Help Center	FY97/98 School To Work Project	FY08 Clarion Fund - Adult Ed	FY08 St. Francis - Adult Ed	Medicaid Reimbursement State
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ 60,776	\$ 11,680	\$ -
State sources	-	-	-	-	-	25,347
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	60,776	11,680	25,347
Disbursements:						
Current:						
Instruction	-	-	-	46,064	14,983	-
Support services	-	-	-	2,603	542	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	48,667	15,525	-
Excess (deficiency) of receipts over disbursements	-	-	-	12,109	(3,845)	25,347
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(6,130)
Total other financing sources (uses)	-	-	-	-	-	(6,130)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	12,109	(3,845)	19,217
Cash and investments - beginning	4,059	569	(5,618)	-	-	6,691
Cash and investments - ending	\$ 4,059	\$ 569	\$ (5,618)	\$ 12,109	\$ (3,845)	\$ 25,908
Cash and Investment Assets - Ending						
Cash and investments	\$ 4,059	\$ 569	\$ (5,618)	\$ 12,109	\$ (3,845)	\$ 25,908
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 4,059	\$ 569	\$ (5,618)	\$ 12,109	\$ (3,845)	\$ 25,908
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	4,059	569	(5,618)	12,109	(3,845)	25,908
Total cash and investment fund balance - ending	\$ 4,059	\$ 569	\$ (5,618)	\$ 12,109	\$ (3,845)	\$ 25,908

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY08 Jobworks Fund - Adult Ed	FY07 Non English Speaking Program	School Technology Fund	Indiana School Incentive	Ind School Academic Improvement	FY00/01 Literacy Skills
Receipts:						
Local sources	\$ -	\$ -	\$ 76,133	\$ -	\$ -	\$ -
State sources	6,026	100,563	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	6,026	100,563	76,133	-	-	-
Disbursements:						
Current:						
Instruction	9,797	100,563	-	-	-	-
Support services	522	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	10,319	100,563	-	-	-	-
Excess (deficiency) of receipts over disbursements	(4,293)	-	76,133	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,293)	-	76,133	-	-	-
Cash and investments - beginning	-	20,494	-	7,742	3,813	75
Cash and investments - ending	\$ (4,293)	\$ 20,494	\$ 76,133	\$ 7,742	\$ 3,813	\$ 75
Cash and Investment Assets - Ending						
Cash and investments	\$ (4,293)	\$ 20,494	\$ 76,133	\$ 7,742	\$ 3,813	\$ 75
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ (4,293)	\$ 20,494	\$ 76,133	\$ 7,742	\$ 3,813	\$ 75
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(4,293)	20,494	76,133	7,742	3,813	75
Total cash and investment fund balance - ending	\$ (4,293)	\$ 20,494	\$ 76,133	\$ 7,742	\$ 3,813	\$ 75

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	Project R.E.A.P.	FY96 Princ. Leadership Training	FY07/08 Title I Summer - LA	FY03 Reading Recovery	FY07 Title I	FY08 Title I
Receipts:						
Local sources	\$ -	\$ -	\$ 445	\$ -	\$ -	\$ 13,865
State sources	-	-	-	-	-	-
Federal sources	-	-	25,000	-	106,900	934,569
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	25,445	-	106,900	948,434
Disbursements:						
Current:						
Instruction	-	-	20,269	-	76,082	417,431
Support services	-	-	6,809	700	51,608	354,908
Noninstructional services	-	-	-	-	1,093	10,897
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	23,719	3,450
Total disbursements	-	-	27,078	700	152,502	786,686
Excess (deficiency) of receipts over disbursements	-	-	(1,633)	(700)	(45,602)	161,748
Other financing sources (uses):						
Transfers in	-	-	-	-	-	96,517
Transfers out	-	-	-	-	(96,517)	-
Total other financing sources (uses)	-	-	-	-	(96,517)	96,517
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(1,633)	(700)	(142,119)	258,265
Cash and investments - beginning	2,054	1,558	5,000	1,100	142,119	-
Cash and investments - ending	<u>\$ 2,054</u>	<u>\$ 1,558</u>	<u>\$ 3,367</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 258,265</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 2,054	\$ 1,558	\$ 3,367	\$ 400	\$ -	\$ 258,265
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 2,054</u>	<u>\$ 1,558</u>	<u>\$ 3,367</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 258,265</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	2,054	1,558	3,367	400	-	258,265
Total cash and investment fund balance - ending	<u>\$ 2,054</u>	<u>\$ 1,558</u>	<u>\$ 3,367</u>	<u>\$ 400</u>	<u>\$ -</u>	<u>\$ 258,265</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY08 Title I School		FY96/97	FY07/08	FY98	FY00
	Improve. - HH	Chapter I	Title I	Title V	Title I	Title I
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	28,478	-	-	19,200	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	28,478	-	-	19,200	-	-
Disbursements:						
Current:						
Instruction	3,572	-	-	860	-	-
Support services	7,378	-	-	13,584	-	-
Noninstructional services	3,000	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	13,950	-	-	14,444	-	-
Excess (deficiency) of receipts over disbursements	14,528	-	-	4,756	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,528	-	-	4,756	-	-
Cash and investments - beginning	-	93,656	(182,833)	(5,619)	90,228	(589)
Cash and investments - ending	\$ 14,528	\$ 93,656	\$ (182,833)	\$ (863)	\$ 90,228	\$ (589)
Cash and Investment Assets - Ending						
Cash and investments	\$ 14,528	\$ 93,656	\$ (182,833)	\$ (863)	\$ 90,228	\$ (589)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 14,528	\$ 93,656	\$ (182,833)	\$ (863)	\$ 90,228	\$ (589)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	14,528	93,656	(182,833)	(863)	90,228	(589)
Total cash and investment fund balance - ending	\$ 14,528	\$ 93,656	\$ (182,833)	\$ (863)	\$ 90,228	\$ (589)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY95/96 Chapter 2	FY00 Title VI	IASA Title VI	Improving Schools Act - Title VI	FY98 IASA Title VI Goals 2000	Title VI Improving Schools Act
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	10,950
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,950</u>
Disbursements:						
Current:						
Instruction	-	-	-	-	-	899
Support services	-	-	-	-	-	5,411
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,310</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,640</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,640</u>
Cash and investments - beginning	<u>698</u>	<u>401</u>	<u>(10,516)</u>	<u>5,623</u>	<u>(4,459)</u>	<u>(4,640)</u>
Cash and investments - ending	<u>\$ 698</u>	<u>\$ 401</u>	<u>\$ (10,516)</u>	<u>\$ 5,623</u>	<u>\$ (4,459)</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 698	\$ 401	\$ (10,516)	\$ 5,623	\$ (4,459)	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment assets - ending	<u>\$ 698</u>	<u>\$ 401</u>	<u>\$ (10,516)</u>	<u>\$ 5,623</u>	<u>\$ (4,459)</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>698</u>	<u>401</u>	<u>(10,516)</u>	<u>5,623</u>	<u>(4,459)</u>	<u>-</u>
Total cash and investment fund balance - ending	<u>\$ 698</u>	<u>\$ 401</u>	<u>\$ (10,516)</u>	<u>\$ 5,623</u>	<u>\$ (4,459)</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY99 IDEA Carryover Grant	Learn and Serve America Grant	FY04 Learn and Serve America Grant	FY00 Capacity Bldg IDEA Grant	FY00 IDEA Carryover Grant	FY98 IDEA Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(120,025)	(36)	14	(2,771)	(165,507)	111,202
Cash and investments - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ (120,025)	\$ (36)	\$ 14	\$ (2,771)	\$ (165,507)	\$ 111,202
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (120,025)	\$ (36)	\$ 14	\$ (2,771)	\$ (165,507)	\$ 111,202
Restricted assets:						
Cash and investments	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-	-
Total cash and investment assets - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ (120,025)	\$ (36)	\$ 14	\$ (2,771)	\$ (165,507)	\$ 111,202
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(120,025)	(36)	14	(2,771)	(165,507)	111,202
Total cash and investment fund balance - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ (120,025)	\$ (36)	\$ 14	\$ (2,771)	\$ (165,507)	\$ 111,202

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY98 Preschool Grant	FY97/98 IDEA Carryover Grant	FY95/96 IDEA Carryover Grant	FY99 IDEA, Part B	FY03 IDEA, Part B	FY03 IDEA Carryover Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	9,652	(362)	(23,732)	131,858	7,336	(49)
Cash and investments - ending	9,652	(362)	(23,732)	131,858	7,336	(49)
Cash and Investment Assets - Ending						
Cash and investments	\$ 9,652	\$ (362)	\$ (23,732)	\$ 131,858	\$ 7,336	\$ (49)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	9,652	(362)	(23,732)	131,858	7,336	(49)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	9,652	(362)	(23,732)	131,858	7,336	(49)
Total cash and investment fund balance - ending	9,652	(362)	(23,732)	131,858	7,336	(49)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY88 P.L. 94-142	FY03 CSPD	IN WFD Stalcorp	IN WFD Metro Plastics	IN WFD Franklin Power Products	Handicap Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	(5,093)	(34)	(2,794)	(556)	(2,621)	2,889
Cash and investments - ending	\$ (5,093)	\$ (34)	\$ (2,794)	\$ (556)	\$ (2,621)	\$ 2,889
Cash and Investment Assets - Ending						
Cash and investments	\$ (5,093)	\$ (34)	\$ (2,794)	\$ (556)	\$ (2,621)	\$ 2,889
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ (5,093)	\$ (34)	\$ (2,794)	\$ (556)	\$ (2,621)	\$ 2,889
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(5,093)	(34)	(2,794)	(556)	(2,621)	2,889
Total cash and investment fund balance - ending	\$ (5,093)	\$ (34)	\$ (2,794)	\$ (556)	\$ (2,621)	\$ 2,889

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	Preschool Grant	FY04 IDEA Grant	FY99 Preschool Grant	FY04 IDEA Carryover Grant	FY04 Silver Grant/Bldg Capacity	FY00 WFD-APEX Precision Tech
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	(30,122)	1,381	(16,308)	(13,322)	3,216	(9,151)
Cash and investments - ending	<u>\$(30,122)</u>	<u>\$1,381</u>	<u>\$(16,308)</u>	<u>\$(13,322)</u>	<u>\$3,216</u>	<u>\$(9,151)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (30,122)	\$ 1,381	\$ (16,308)	\$ (13,322)	\$ 3,216	\$ (9,151)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$(30,122)</u>	<u>\$1,381</u>	<u>\$(16,308)</u>	<u>\$(13,322)</u>	<u>\$3,216</u>	<u>\$(9,151)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>(30,122)</u>	<u>1,381</u>	<u>(16,308)</u>	<u>(13,322)</u>	<u>3,216</u>	<u>(9,151)</u>
Total cash and investment fund balance - ending	<u>\$(30,122)</u>	<u>\$1,381</u>	<u>\$(16,308)</u>	<u>\$(13,322)</u>	<u>\$3,216</u>	<u>\$(9,151)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY00 WFD Bryant Corp	FY00 GSC Manufacturing	FY99 Tech Ed & Dev. Corp.	Adult Basic Education	FY96/97 Adult Basic Education	FY97/98 Adult Basic Education
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	470	6,146	1,190	(443)	2,257	(5,273)
Cash and investments - ending	470	6,146	1,190	(443)	2,257	(5,273)
Cash and Investment Assets - Ending						
Cash and investments	\$ 470	\$ 6,146	\$ 1,190	\$ (443)	\$ 2,257	\$ (5,273)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	470	6,146	1,190	(443)	2,257	(5,273)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	470	6,146	1,190	(443)	2,257	(5,273)
Total cash and investment fund balance - ending	470	6,146	1,190	(443)	2,257	(5,273)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY98 Tech Ed/ Dev Corp	FY06 IDEA Part B Grant	FY06 Preschool Grant	FY02/03 WFD General Devices	FY02 IDEA Grant	FY07 IDEA Part B Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	596,488
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>596,488</u>
Disbursements:						
Current:						
Instruction	-	597	-	-	-	123,973
Support services	-	69	-	-	-	28,930
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>666</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,903</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(666)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>443,585</u>
Other financing sources (uses):						
Transfers in	-	232	-	-	-	-
Transfers out	-	-	-	-	-	(282,184)
Total other financing sources (uses)	<u>-</u>	<u>232</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(282,184)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>(434)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,401</u>
Cash and investments - beginning	<u>1,408</u>	<u>(233)</u>	<u>937</u>	<u>276</u>	<u>(4,707)</u>	<u>(161,401)</u>
Cash and investments - ending	<u>\$ 1,408</u>	<u>\$ (667)</u>	<u>\$ 937</u>	<u>\$ 276</u>	<u>\$ (4,707)</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 1,408	\$ (667)	\$ 937	\$ 276	\$ (4,707)	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,408</u>	<u>\$ (667)</u>	<u>\$ 937</u>	<u>\$ 276</u>	<u>\$ (4,707)</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>1,408</u>	<u>(667)</u>	<u>937</u>	<u>276</u>	<u>(4,707)</u>	<u>-</u>
Total cash and investment fund balance - ending	<u>\$ 1,408</u>	<u>\$ (667)</u>	<u>\$ 937</u>	<u>\$ 276</u>	<u>\$ (4,707)</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY07 IDEA Carryover Grant	FY07 Preschool Grant	FY07 EPPIC Grant	FY08 Title IV, Part A Safe/Drug Free Schools	FY00 Drug Free Schools	Drug Free Schools
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	16,972	-	25,874	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	16,972	-	25,874	-	-
Disbursements:						
Current:						
Instruction	90,371	16,699	15,313	8,662	(748)	-
Support services	2,632	(2,904)	408	5,637	(9,776)	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	1,159	1,366	-	-	-
Total disbursements	93,003	14,954	17,087	14,299	(10,524)	-
Excess (deficiency) of receipts over disbursements	(93,003)	2,018	(17,087)	11,575	10,524	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(93,003)	2,018	(17,087)	11,575	10,524	-
Cash and investments - beginning	93,003	(2,018)	17,087	3,387	(29,483)	26
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 14,962	\$ (18,959)	\$ 26
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ 14,962	\$ (18,959)	\$ 26
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ -	\$ -	\$ 14,962	\$ (18,959)	\$ 26
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	-	14,962	(18,959)	26
Total cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ 14,962	\$ (18,959)	\$ 26

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY99 Project Peace	FY95/96 Drug Free Schools	FY07 Title IV, Part A Safe/Drug Free Schools	FY02 Drug Free Schools	FY94/95 Drug Free Schools	Title IV, Part A Safe/Drug Free Schools
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	14,756	-	-	-
Support services	-	-	15,820	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	824	-	-	-
Total disbursements	-	-	31,400	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	(31,400)	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(31,400)	-	-	-
Cash and investments - beginning	146	1,031	31,400	(3,837)	121	(20,033)
Cash and investments - ending	<u>\$ 146</u>	<u>\$ 1,031</u>	<u>\$ -</u>	<u>\$ (3,837)</u>	<u>\$ 121</u>	<u>\$ (20,033)</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 146	\$ 1,031	\$ -	\$ (3,837)	\$ 121	\$ (20,033)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 146	\$ 1,031	\$ -	\$ (3,837)	\$ 121	\$ (20,033)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	146	1,031	-	(3,837)	121	(20,033)
Total cash and investment fund balance - ending	\$ 146	\$ 1,031	\$ -	\$ (3,837)	\$ 121	\$ (20,033)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY98 Safe/Drug Free Schools	FY07/08 Safe/Drug Free Schools	FY 2 YR 068	Dwight D Eisenhower Math & Science Acct	Dwight D Eisenhower Math & Science Acct	FY08 IDEA, Part B
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	2,177,216
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,177,216</u>
Disbursements:						
Current:						
Instruction	-	6,888	-	-	-	1,609,632
Support services	-	574	-	-	-	644,079
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>-</u>	<u>7,462</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,253,711</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(7,462)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(76,495)</u>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>(7,462)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(76,495)</u>
Cash and investments - beginning	<u>(15,716)</u>	<u>-</u>	<u>(617)</u>	<u>11,115</u>	<u>6,244</u>	<u>-</u>
Cash and investments - ending	<u>\$ (15,716)</u>	<u>\$ (7,462)</u>	<u>\$ (617)</u>	<u>\$ 11,115</u>	<u>\$ 6,244</u>	<u>\$ (76,495)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (15,716)	\$ (7,462)	\$ (617)	\$ 11,115	\$ 6,244	\$ (76,495)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment assets - ending	<u>\$ (15,716)</u>	<u>\$ (7,462)</u>	<u>\$ (617)</u>	<u>\$ 11,115</u>	<u>\$ 6,244</u>	<u>\$ (76,495)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>(15,716)</u>	<u>(7,462)</u>	<u>(617)</u>	<u>11,115</u>	<u>6,244</u>	<u>(76,495)</u>
Total cash and investment fund balance - ending	<u>\$ (15,716)</u>	<u>\$ (7,462)</u>	<u>\$ (617)</u>	<u>\$ 11,115</u>	<u>\$ 6,244</u>	<u>\$ (76,495)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY08 IDEA, Part B Carryover	FY08 Special Ed Preschool Grant	FY09 EPPIC Grant	FY03 Adult Basic Education	FY04 Adult Basic Education	FY06 Adult Basic Education
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	50,861	45,390	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	50,861	45,390	-	-	-
Disbursements:						
Current:						
Instruction	10,177	36,961	32,321	-	-	-
Support services	24,775	11,451	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	34,952	48,412	32,321	-	-	-
Excess (deficiency) of receipts over disbursements	(34,952)	2,449	13,069	-	-	-
Other financing sources (uses):						
Transfers in	282,184	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	282,184	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	247,232	2,449	13,069	-	-	-
Cash and investments - beginning	-	-	-	(5,312)	(495)	(288)
Cash and investments - ending	<u>\$ 247,232</u>	<u>\$ 2,449</u>	<u>\$ 13,069</u>	<u>\$ (5,312)</u>	<u>\$ (495)</u>	<u>\$ (288)</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 247,232	\$ 2,449	\$ 13,069	\$ (5,312)	\$ (495)	\$ (288)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 247,232</u>	<u>\$ 2,449</u>	<u>\$ 13,069</u>	<u>\$ (5,312)</u>	<u>\$ (495)</u>	<u>\$ (288)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>247,232</u>	<u>2,449</u>	<u>13,069</u>	<u>(5,312)</u>	<u>(495)</u>	<u>(288)</u>
Total cash and investment fund balance - ending	<u>\$ 247,232</u>	<u>\$ 2,449</u>	<u>\$ 13,069</u>	<u>\$ (5,312)</u>	<u>\$ (495)</u>	<u>\$ (288)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY07 Adult Basic Education	FY08 Adult Basic Education	FY02 Adult Basic Education	Voc. Disadv. Program	FY96/97 Tech Prep	FY96/97 Perkins Basic Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	190,199	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	190,199	-	-	-	-
Disbursements:						
Current:						
Instruction	7,464	62,815	(2,854)	-	-	-
Support services	1,872	111,868	-	-	-	-
Noninstructional services	-	-	(17,808)	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	9,336	174,683	(20,662)	-	-	-
Excess (deficiency) of receipts over disbursements	(9,336)	15,516	20,662	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,336)	15,516	20,662	-	-	-
Cash and investments - beginning	17,886	-	(20,667)	(1,196)	5,731	7,054
Cash and investments - ending	\$ 8,550	\$ 15,516	\$ (5)	\$ (1,196)	\$ 5,731	\$ 7,054
Cash and Investment Assets - Ending						
Cash and investments	\$ 8,550	\$ 15,516	\$ (5)	\$ (1,196)	\$ 5,731	\$ 7,054
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 8,550	\$ 15,516	\$ (5)	\$ (1,196)	\$ 5,731	\$ 7,054
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	8,550	15,516	(5)	(1,196)	5,731	7,054
Total cash and investment fund balance - ending	\$ 8,550	\$ 15,516	\$ (5)	\$ (1,196)	\$ 5,731	\$ 7,054

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	Automotive Service Excellence Certificate	FY97/98 Tech Prep	FY00/01 Tech Prep Fed. Budget	Tech Education Initiative Grant	FY07 WCC Perkins Grant	FY00 Tech Prep Mini Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	36,042	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	36,042	-
Disbursements:						
Current:						
Instruction	-	-	-	-	15,291	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	15,291	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	20,751	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	20,751	-
Cash and investments - beginning	(7,000)	480	(117)	2,665	(20,771)	207
Cash and investments - ending	(7,000)	480	(117)	2,665	(20)	207
Cash and Investment Assets - Ending						
Cash and investments	\$ (7,000)	\$ 480	\$ (117)	\$ 2,665	\$ (20)	\$ 207
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	(7,000)	480	(117)	2,665	(20)	207
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(7,000)	480	(117)	2,665	(20)	207
Total cash and investment fund balance - ending	(7,000)	480	(117)	2,665	(20)	207

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY02 Perkins Grant	FY05 Perkins Grant	FY08 Perkins Grant	FY03 Youth Innovative	Medicaid Reimbursement Federal	FY96/97 Educate Indiana Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	112,929	-	38,021	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	112,929	-	38,021	-
Disbursements:						
Current:						
Instruction	-	-	110,122	-	-	-
Support services	-	-	29,215	-	11,284	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	1,125	-	-	-
Total disbursements	-	-	140,462	-	11,284	-
Excess (deficiency) of receipts over disbursements	-	-	(27,533)	-	26,737	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(27,533)	-	26,737	-
Cash and investments - beginning	5	(338)	-	(1)	75,274	(2,346)
Cash and investments - ending	<u>\$ 5</u>	<u>\$ (338)</u>	<u>\$ (27,533)</u>	<u>\$ (1)</u>	<u>\$ 102,011</u>	<u>\$ (2,346)</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 5	\$ (338)	\$ (27,533)	\$ (1)	\$ 102,011	\$ (2,346)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 5</u>	<u>\$ (338)</u>	<u>\$ (27,533)</u>	<u>\$ (1)</u>	<u>\$ 102,011</u>	<u>\$ (2,346)</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	5	(338)	(27,533)	(1)	102,011	(2,346)
Total cash and investment fund balance - ending	<u>\$ 5</u>	<u>\$ (338)</u>	<u>\$ (27,533)</u>	<u>\$ (1)</u>	<u>\$ 102,011</u>	<u>\$ (2,346)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	Team Nutrition Mini-Grant	School To Work Project	FY01 School To Work Project	Moving Forward Grant	FY00 School To Work Project	FY06/07 Title II, Part D Enhancing Ed Technology
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	20,000	-	1,786
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	20,000	-	1,786
Disbursements:						
Current:						
Instruction	-	-	-	4,318	-	-
Support services	-	-	-	12,466	-	10,628
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	16,784	-	10,628
Excess (deficiency) of receipts over disbursements	-	-	-	3,216	-	(8,842)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	3,216	-	(8,842)
Cash and investments - beginning	(9)	1,911	(1,215)	(389)	61	8,842
Cash and investments - ending	<u>\$ (9)</u>	<u>\$ 1,911</u>	<u>\$ (1,215)</u>	<u>\$ 2,827</u>	<u>\$ 61</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ (9)	\$ 1,911	\$ (1,215)	\$ 2,827	\$ 61	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (9)</u>	<u>\$ 1,911</u>	<u>\$ (1,215)</u>	<u>\$ 2,827</u>	<u>\$ 61</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(9)	1,911	(1,215)	2,827	61	-
Total cash and investment fund balance - ending	<u>\$ (9)</u>	<u>\$ 1,911</u>	<u>\$ (1,215)</u>	<u>\$ 2,827</u>	<u>\$ 61</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY06/07 Title II	FY07 Reading First	FY06 State Library LSTA Grant	Title III Part A ESL Grant	FY03/04 Reading First Grant	FY08 Reading First Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 601
State sources	-	-	2,799	-	-	-
Federal sources	155,112	225,303	-	74,649	-	357,565
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	155,112	225,303	2,799	74,649	-	358,166
Disbursements:						
Current:						
Instruction	155,324	213,375	-	73,168	-	302,254
Support services	79,435	8,498	2,799	-	-	31,178
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	13,497	-	1,492	-	-
Total disbursements	234,759	235,370	2,799	74,660	-	333,432
Excess (deficiency) of receipts over disbursements	(79,647)	(10,067)	-	(11)	-	24,734
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(79,647)	(10,067)	-	(11)	-	24,734
Cash and investments - beginning	46,395	10,067	-	11	17	-
Cash and investments - ending	<u>\$ (33,252)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 24,734</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ (33,252)	\$ -	\$ -	\$ -	\$ 17	\$ 24,734
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (33,252)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 24,734</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(33,252)	-	-	-	17	24,734
Total cash and investment fund balance - ending	<u>\$ (33,252)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 24,734</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	ABC Welding	ABC Training Program	FY98 Adult Basic Education	FY99 Adult Basic Education	FY07/08 Title II, Part A	FY00 Adult Basic Education
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	42,302	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	42,302	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	7,113	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	7,113	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	35,189	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	35,189	-
Cash and investments - beginning	3,937	23,478	(9,379)	(6,197)	-	(199)
Cash and investments - ending	\$ 3,937	\$ 23,478	\$ (9,379)	\$ (6,197)	\$ 35,189	\$ (199)
Cash and Investment Assets - Ending						
Cash and investments	\$ 3,937	\$ 23,478	\$ (9,379)	\$ (6,197)	\$ 35,189	\$ (199)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 3,937	\$ 23,478	\$ (9,379)	\$ (6,197)	\$ 35,189	\$ (199)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	3,937	23,478	(9,379)	(6,197)	35,189	(199)
Total cash and investment fund balance - ending	\$ 3,937	\$ 23,478	\$ (9,379)	\$ (6,197)	\$ 35,189	\$ (199)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY06/07 Title II, Part A	FY98 CSPD Grant	FY97 CSPD Grant	Voc. Rehab Grant	Project 4 R's	IN School Academy Improv. Program
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	52,233	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	52,233	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	13,699	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	7,835	-	-	-	-	-
Total disbursements	21,534	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	30,699	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	30,699	-	-	-	-	-
Cash and investments - beginning	(30,699)	60	232	(39,659)	3,059	1,362
Cash and investments - ending	\$ -	\$ 60	\$ 232	\$ (39,659)	\$ 3,059	\$ 1,362
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 60	\$ 232	\$ (39,659)	\$ 3,059	\$ 1,362
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 60	\$ 232	\$ (39,659)	\$ 3,059	\$ 1,362
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	60	232	(39,659)	3,059	1,362
Total cash and investment fund balance - ending	\$ -	\$ 60	\$ 232	\$ (39,659)	\$ 3,059	\$ 1,362

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	W.E.C. C. Project 4 R's	FY93/94 Tech Prep	FY94/95 Tech Prep	IVTC State College	IN Workshop Develop. Grant	IN WFD Stalcop
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	345	(114)	(1,320)	2,651	380	91
Cash and investments - ending	<u>\$ 345</u>	<u>\$ (114)</u>	<u>\$ (1,320)</u>	<u>\$ 2,651</u>	<u>\$ 380</u>	<u>\$ 91</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 345	\$ (114)	\$ (1,320)	\$ 2,651	\$ 380	\$ 91
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 345</u>	<u>\$ (114)</u>	<u>\$ (1,320)</u>	<u>\$ 2,651</u>	<u>\$ 380</u>	<u>\$ 91</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	345	(114)	(1,320)	2,651	380	91
Total cash and investment fund balance - ending	<u>\$ 345</u>	<u>\$ (114)</u>	<u>\$ (1,320)</u>	<u>\$ 2,651</u>	<u>\$ 380</u>	<u>\$ 91</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	IN WFD Contacts Metals Welding	Chi-Training	WCC Dental Assisting	Bldg Capacity Grant	FY99 CSPD Grant	FY93/94 REAP Creston
Receipts:						
Local sources	\$ -	\$ 32,047	\$ 31,809	\$ -	\$ -	\$ -
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	32,047	31,809	-	-	-
Disbursements:						
Current:						
Instruction	-	16,234	19,935	-	-	-
Support services	-	18,913	1,228	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	35,147	21,163	-	-	-
Excess (deficiency) of receipts over disbursements	-	(3,100)	10,646	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,100)	10,646	-	-	-
Cash and investments - beginning	(517)	28,865	2,736	(11,009)	(13,280)	(1,703)
Cash and investments - ending	(517)	25,765	13,382	(11,009)	(13,280)	(1,703)
Cash and Investment Assets - Ending						
Cash and investments	\$ (517)	\$ 25,765	\$ 13,382	\$ (11,009)	\$ (13,280)	\$ (1,703)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	(517)	25,765	13,382	(11,009)	(13,280)	(1,703)
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(517)	25,765	13,382	(11,009)	(13,280)	(1,703)
Total cash and investment fund balance - ending	(517)	25,765	13,382	(11,009)	(13,280)	(1,703)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	Debt Service Retirement/ Severance	School Bus Replacement	Construction	Series 1 Construction	Series 2 Construction	Totals
Receipts:						
Local sources	\$ 1,545,157	\$ 401,814	\$ 474,614	\$ 1	\$ 93,606	\$ 6,924,437
State sources	-	-	-	-	-	1,952,200
Federal sources	-	-	-	-	-	8,301,316
Temporary loans	1,014,287	-	-	-	-	1,014,287
Other	-	-	-	-	-	5,100
Total receipts	2,559,444	401,814	474,614	1	93,606	18,197,340
Disbursements:						
Current:						
Instruction	-	-	-	-	-	4,266,526
Support services	-	-	-	-	-	3,096,493
Noninstructional services	-	-	-	-	-	4,229,513
Facilities acquisition and construction	-	-	380,808	-	3,095,785	5,416,902
Debt services	2,900,924	-	-	-	-	2,900,924
Nonprogrammed charges	-	-	-	-	-	56,827
Total disbursements	2,900,924	-	380,808	-	3,095,785	19,967,185
Excess (deficiency) of receipts over disbursements	(341,480)	401,814	93,806	1	(3,002,179)	(1,769,845)
Other financing sources (uses):						
Transfers in	-	-	-	-	1	872,592
Transfers out	-	-	-	(1)	-	(641,176)
Total other financing sources (uses)	-	-	-	(1)	1	231,416
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(341,480)	401,814	93,806	-	(3,002,178)	(1,538,429)
Cash and investments - beginning	978,982	38,560	143,253	-	3,063,421	2,967,012
Cash and investments - ending	\$ 637,502	\$ 440,374	\$ 237,059	\$ -	\$ 61,243	\$ 1,428,583
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 440,374	\$ 237,059	\$ -	\$ 61,243	\$ 791,081
Restricted assets:						
Cash and investments	637,502	-	-	-	-	637,502
Total cash and investment assets - ending	\$ 637,502	\$ 440,374	\$ 237,059	\$ -	\$ 61,243	\$ 1,428,583
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ 637,502	\$ -	\$ -	\$ -	\$ -	\$ 637,502
Unrestricted	-	440,374	237,059	-	61,243	791,081
Total cash and investment fund balance - ending	\$ 637,502	\$ 440,374	\$ 237,059	\$ -	\$ 61,243	\$ 1,428,583

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009

	Special Education Preschool	Food Service	Textbook Rental	WECC Childcare	Alternative Education Grant	FY07 Early Intervention Grant
Receipts:						
Local sources	\$ 91,736	\$ 2,123,872	\$ 569,829	\$ 967,161	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	281,398	40,292	1,279,080	-	138,251	69,227
Federal sources	-	3,300,282	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	4,350	-	-	-	-
Total receipts	373,134	5,468,796	1,848,909	967,161	138,251	69,227
Disbursements:						
Current:						
Instruction	336,739	-	-	-	-	15,270
Support services	146,561	168,626	1,684,774	250,176	-	68,953
Noninstructional services	-	478,154	-	854,777	-	-
Facilities acquisition and construction	-	5,055,479	18,885	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	483,300	5,702,259	1,703,659	1,104,953	-	84,223
Excess (deficiency) of receipts over disbursements	(110,166)	(233,463)	145,250	(137,792)	138,251	(14,996)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	49,543	-	-	15,000
Transfers out	-	-	-	-	(95,494)	(4)
Total other financing sources (uses)	-	-	49,543	-	(95,494)	14,996
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(110,166)	(233,463)	194,793	(137,792)	42,757	-
Cash and investments - beginning	(123,002)	226,667	(466,234)	(230,399)	95,494	-
Cash and investments - ending	<u>\$ (233,168)</u>	<u>\$ (6,796)</u>	<u>\$ (271,441)</u>	<u>\$ (368,191)</u>	<u>\$ 138,251</u>	<u>\$ -</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ (233,168)	\$ (6,796)	\$ (271,441)	\$ (368,191)	\$ 138,251	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (233,168)</u>	<u>\$ (6,796)</u>	<u>\$ (271,441)</u>	<u>\$ (368,191)</u>	<u>\$ 138,251</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(233,168)	(6,796)	(271,441)	(368,191)	138,251	-
Total cash and investment fund balance - ending	<u>\$ (233,168)</u>	<u>\$ (6,796)</u>	<u>\$ (271,441)</u>	<u>\$ (368,191)</u>	<u>\$ 138,251</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY08 Early Intervention Grant	School Library	FY02/03 K-12 Library Grant	HH Learning to Give Grant	WCC Child Care/ Adult Ed	WCHS Lumina Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,860
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	5,860
Disbursements:						
Current:						
Instruction	-	-	-	96	-	-
Support services	9	-	-	-	-	14,237
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	9	-	-	96	-	14,237
Excess (deficiency) of receipts over disbursements	(9)	-	-	(96)	-	(8,377)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(500)	-	-	-	-	-
Total other financing sources (uses)	(500)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(509)	-	-	(96)	-	(8,377)
Cash and investments - beginning	509	1,206	(32,077)	96	(339)	8,377
Cash and investments - ending	\$ -	\$ 1,206	\$ (32,077)	\$ -	\$ (339)	\$ -
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ 1,206	\$ (32,077)	\$ -	\$ (339)	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 1,206	\$ (32,077)	\$ -	\$ (339)	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	1,206	(32,077)	-	(339)	-
Total cash and investment fund balance - ending	\$ -	\$ 1,206	\$ (32,077)	\$ -	\$ (339)	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY09 WCHS Lumina Grant	FY09 Haunted Indiana Residency Grant	National School Board Assoc Site Visit	WCHS-LSTA Undersea Life Project	Bowen Foundation Certification Grant	Biomedical Sciences Grant BIO-6-58
Receipts:						
Local sources	\$ 10,000	\$ 2,070	\$ -	\$ 2,899	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	10,000	2,070	-	2,899	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	300	22,636
Support services	3,315	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	3,315	-	-	-	300	22,636
Excess (deficiency) of receipts over disbursements	6,685	2,070	-	2,899	(300)	(22,636)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,685	2,070	-	2,899	(300)	(22,636)
Cash and investments - beginning	-	-	4,640	(2,899)	4,530	(22,326)
Cash and investments - ending	\$ 6,685	\$ 2,070	\$ 4,640	\$ -	\$ 4,230	\$ (44,962)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 6,685	\$ 2,070	\$ 4,640	\$ -	\$ 4,230	\$ (44,962)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 6,685	\$ 2,070	\$ 4,640	\$ -	\$ 4,230	\$ (44,962)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	6,685	2,070	4,640	-	4,230	(44,962)
Total cash and investment fund balance - ending	\$ 6,685	\$ 2,070	\$ 4,640	\$ -	\$ 4,230	\$ (44,962)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY09 WCC First Robotics	FY08 Moving Forward Grant	Walker Career Center Equipment	FY07/08 Gifted/Talented Grant	FY08/09 Gifted/Talented Grant	UAW Ford/Bas Sk
Receipts:						
Local sources	\$ -	\$ 54	\$ 1,100	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	81,061	-
Federal sources	2,500	47,778	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	2,500	47,832	1,100	-	81,061	-
Disbursements:						
Current:						
Instruction	2,500	3,625	-	31,382	58,743	-
Support services	-	39,127	-	688	4,452	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	1,886	-	-	-	-
Total disbursements	2,500	44,638	-	32,070	63,195	-
Excess (deficiency) of receipts over disbursements	-	3,194	1,100	(32,070)	17,866	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	3,194	1,100	(32,070)	17,866	-
Cash and investments - beginning	-	(3,194)	-	32,070	-	(1,119)
Cash and investments - ending	\$ -	\$ -	\$ 1,100	\$ -	\$ 17,866	\$ (1,119)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ 1,100	\$ -	\$ 17,866	\$ (1,119)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ -	\$ 1,100	\$ -	\$ 17,866	\$ (1,119)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	1,100	-	17,866	(1,119)
Total cash and investment fund balance - ending	\$ -	\$ -	\$ 1,100	\$ -	\$ 17,866	\$ (1,119)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY01/02 Project Set	FY98 STW Partnership	UAW Ford 1998	Jenn-Air Help Center	FY97/98 School To Work Project	FY08 Clarion Fund - Adult Ed
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,660
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	23,660
Disbursements:						
Current:						
Instruction	-	-	-	-	-	19,475
Support services	-	-	-	-	-	1,586
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	21,061
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	2,599
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	2,599
Cash and investments - beginning	1,594	1,016	4,059	569	(5,618)	12,109
Cash and investments - ending	<u>\$ 1,594</u>	<u>\$ 1,016</u>	<u>\$ 4,059</u>	<u>\$ 569</u>	<u>\$ (5,618)</u>	<u>\$ 14,708</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 1,594	\$ 1,016	\$ 4,059	\$ 569	\$ (5,618)	\$ 14,708
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,594</u>	<u>\$ 1,016</u>	<u>\$ 4,059</u>	<u>\$ 569</u>	<u>\$ (5,618)</u>	<u>\$ 14,708</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>1,594</u>	<u>1,016</u>	<u>4,059</u>	<u>569</u>	<u>(5,618)</u>	<u>14,708</u>
Total cash and investment fund balance - ending	<u>\$ 1,594</u>	<u>\$ 1,016</u>	<u>\$ 4,059</u>	<u>\$ 569</u>	<u>\$ (5,618)</u>	<u>\$ 14,708</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY08 St. Francis - Adult Ed	Medicaid Reimbursement State	FY08 Jobworks Fund - Adult Ed	FY07 Non English Speaking Program	School Technology Fund	FY09 Technology Plan Fund
Receipts:						
Local sources	\$ 9,708	\$ -	\$ -	\$ -	\$ 75,743	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	22,585	12,063	92,192	-	328,533
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	9,708	22,585	12,063	92,192	75,743	328,533
Disbursements:						
Current:						
Instruction	152	-	13,300	92,192	-	-
Support services	12	-	1,018	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	164	-	14,318	92,192	-	-
Excess (deficiency) of receipts over disbursements	9,544	22,585	(2,255)	-	75,743	328,533
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(42,156)	-	-	-	-
Total other financing sources (uses)	-	(42,156)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,544	(19,571)	(2,255)	-	75,743	328,533
Cash and investments - beginning	(3,845)	25,908	(4,293)	20,494	76,133	-
Cash and investments - ending	\$ 5,699	\$ 6,337	\$ (6,548)	\$ 20,494	\$ 151,876	\$ 328,533
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 5,699	\$ 6,337	\$ (6,548)	\$ 20,494	\$ 151,876	\$ 328,533
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 5,699	\$ 6,337	\$ (6,548)	\$ 20,494	\$ 151,876	\$ 328,533
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	5,699	6,337	(6,548)	20,494	151,876	328,533
Total cash and investment fund balance - ending	\$ 5,699	\$ 6,337	\$ (6,548)	\$ 20,494	\$ 151,876	\$ 328,533

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	Indiana School Incentive	Ind School Academic Improvement	FY09 IDEM-Diesel Oxidation Catalysts	WCC Education To Go	Graduation Bound - AT&T	Adult Ed Welding
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 2,700
Intermediate sources	-	-	-	1,958	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	49,560	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	49,560	1,958	35,000	2,700
Disbursements:						
Current:						
Instruction	-	-	-	1,259	17,455	1,144
Support services	-	-	49,560	-	403	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	49,560	1,259	17,858	1,144
Excess (deficiency) of receipts over disbursements	-	-	-	699	17,142	1,556
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	699	17,142	1,556
Cash and investments - beginning	7,742	3,813	-	-	-	-
Cash and investments - ending	<u>\$ 7,742</u>	<u>\$ 3,813</u>	<u>\$ -</u>	<u>\$ 699</u>	<u>\$ 17,142</u>	<u>\$ 1,556</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 7,742	\$ 3,813	\$ -	\$ 699	\$ 17,142	\$ 1,556
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 7,742</u>	<u>\$ 3,813</u>	<u>\$ -</u>	<u>\$ 699</u>	<u>\$ 17,142</u>	<u>\$ 1,556</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	7,742	3,813	-	699	17,142	1,556
Total cash and investment fund balance - ending	<u>\$ 7,742</u>	<u>\$ 3,813</u>	<u>\$ -</u>	<u>\$ 699</u>	<u>\$ 17,142</u>	<u>\$ 1,556</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY00/01 Literacy Skills	Project R.E.A.P.	FY09 Acuity Site Visit	FY96 Princ. Leadership Training	FY09 Title I Distinguishing School - HA	FY07/08 Title I Summer - LA
Receipts:						
Local sources	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	50,000	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	2,500	-	50,000	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	1,607
Support services	-	-	-	-	38,218	1,315
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	38,218	2,922
Excess (deficiency) of receipts over disbursements	-	-	2,500	-	11,782	(2,922)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	2,500	-	11,782	(2,922)
Cash and investments - beginning	75	2,054	-	1,558	-	3,367
Cash and investments - ending	\$ 75	\$ 2,054	\$ 2,500	\$ 1,558	\$ 11,782	\$ 445
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 75	\$ 2,054	\$ 2,500	\$ 1,558	\$ 11,782	\$ 445
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 75	\$ 2,054	\$ 2,500	\$ 1,558	\$ 11,782	\$ 445
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	75	2,054	2,500	1,558	11,782	445
Total cash and investment fund balance - ending	\$ 75	\$ 2,054	\$ 2,500	\$ 1,558	\$ 11,782	\$ 445

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY03 Reading Recovery	FY07 Title I	FY08 Title I	FY09 Title I	FY08 Title I School Improve. - HH	Chapter I
Receipts:						
Local sources	\$ 500	\$ -	\$ -	\$ 10,723	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	160,126	2,098,717	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	500	-	160,126	2,109,440	-	-
Disbursements:						
Current:						
Instruction	165	94	92,315	780,049	780	-
Support services	600	16	211,056	975,767	13,748	-
Noninstructional services	-	-	-	28,121	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	34,114	72,958	-	-
Total disbursements	765	110	337,485	1,856,895	14,528	-
Excess (deficiency) of receipts over disbursements	(265)	(110)	(177,359)	252,545	(14,528)	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	500	-	-	80,906	-	-
Transfers out	-	-	(80,906)	-	-	-
Total other financing sources (uses)	500	-	(80,906)	80,906	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	235	(110)	(258,265)	333,451	(14,528)	-
Cash and investments - beginning	400	-	258,265	-	14,528	93,656
Cash and investments - ending	\$ 635	\$ (110)	\$ -	\$ 333,451	\$ -	\$ 93,656
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 635	\$ (110)	\$ -	\$ 333,451	\$ -	\$ 93,656
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 635	\$ (110)	\$ -	\$ 333,451	\$ -	\$ 93,656
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	635	(110)	-	333,451	-	93,656
Total cash and investment fund balance - ending	\$ 635	\$ (110)	\$ -	\$ 333,451	\$ -	\$ 93,656

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY96/97 Title I	FY07/08 Title V	FY98 Title I	FY07/08 Title V, Part A	FY00 Title I	FY95/96 Chapter 2
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	2,774	-	19,692	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	2,774	-	19,692	-	-
Disbursements:						
Current:						
Instruction	-	323	-	656	-	-
Support services	-	1,588	-	10,354	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	1,911	-	11,010	-	-
Excess (deficiency) of receipts over disbursements	-	863	-	8,682	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	863	-	8,682	-	-
Cash and investments - beginning	(182,833)	(863)	90,228	-	(589)	698
Cash and investments - ending	\$ (182,833)	\$ -	\$ 90,228	\$ 8,682	\$ (589)	\$ 698
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (182,833)	\$ -	\$ 90,228	\$ 8,682	\$ (589)	\$ 698
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ (182,833)	\$ -	\$ 90,228	\$ 8,682	\$ (589)	\$ 698
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(182,833)	-	90,228	8,682	(589)	698
Total cash and investment fund balance - ending	\$ (182,833)	\$ -	\$ 90,228	\$ 8,682	\$ (589)	\$ 698

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY00 Title VI	IASA Title VI	Improving Schools Act - Title VI	FY98 IASA Title VI Goals 2000	FY99 IDEA Carryover Grant	Learn and Serve America Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	401	(10,516)	5,623	(4,459)	(120,025)	(36)
Cash and investments - ending	<u>\$ 401</u>	<u>\$ (10,516)</u>	<u>\$ 5,623</u>	<u>\$ (4,459)</u>	<u>\$ (120,025)</u>	<u>\$ (36)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 401	\$ (10,516)	\$ 5,623	\$ (4,459)	\$ (120,025)	\$ (36)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 401</u>	<u>\$ (10,516)</u>	<u>\$ 5,623</u>	<u>\$ (4,459)</u>	<u>\$ (120,025)</u>	<u>\$ (36)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	401	(10,516)	5,623	(4,459)	(120,025)	(36)
Total cash and investment fund balance - ending	<u>\$ 401</u>	<u>\$ (10,516)</u>	<u>\$ 5,623</u>	<u>\$ (4,459)</u>	<u>\$ (120,025)</u>	<u>\$ (36)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY04 Learn and Serve America Grant	FY00 Capacity Bldg IDEA Grant	FY00 IDEA Carryover Grant	FY98 IDEA Grant	FY98 Preschool Grant	FY97/98 IDEA Carryover Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	14	(2,771)	(165,507)	111,202	9,652	(362)
Cash and investments - ending	<u>\$ 14</u>	<u>\$ (2,771)</u>	<u>\$ (165,507)</u>	<u>\$ 111,202</u>	<u>\$ 9,652</u>	<u>\$ (362)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 14	\$ (2,771)	\$ (165,507)	\$ 111,202	\$ 9,652	\$ (362)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 14</u>	<u>\$ (2,771)</u>	<u>\$ (165,507)</u>	<u>\$ 111,202</u>	<u>\$ 9,652</u>	<u>\$ (362)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	14	(2,771)	(165,507)	111,202	9,652	(362)
Total cash and investment fund balance - ending	<u>\$ 14</u>	<u>\$ (2,771)</u>	<u>\$ (165,507)</u>	<u>\$ 111,202</u>	<u>\$ 9,652</u>	<u>\$ (362)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY95/96 IDEA Carryover Grant	FY09 IDEA, Part B	FY08 Part B Carryover	FY09 Preschool Grant	FY99 IDEA, Part B	FY03 IDEA, Part B
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	2,144,000	-	50,500	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	2,144,000	-	50,500	-	-
Disbursements:						
Current:						
Instruction	-	1,218,352	66,164	33,564	-	-
Support services	-	1,037,177	75,740	12,956	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	2,255,529	141,904	46,520	-	-
Excess (deficiency) of receipts over disbursements	-	(111,529)	(141,904)	3,980	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	184,897	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	184,897	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(111,529)	42,993	3,980	-	-
Cash and investments - beginning	(23,732)	-	-	-	131,858	7,336
Cash and investments - ending	<u>\$ (23,732)</u>	<u>\$ (111,529)</u>	<u>\$ 42,993</u>	<u>\$ 3,980</u>	<u>\$ 131,858</u>	<u>\$ 7,336</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (23,732)	\$ (111,529)	\$ 42,993	\$ 3,980	\$ 131,858	\$ 7,336
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (23,732)</u>	<u>\$ (111,529)</u>	<u>\$ 42,993</u>	<u>\$ 3,980</u>	<u>\$ 131,858</u>	<u>\$ 7,336</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(23,732)	(111,529)	42,993	3,980	131,858	7,336
Total cash and investment fund balance - ending	<u>\$ (23,732)</u>	<u>\$ (111,529)</u>	<u>\$ 42,993</u>	<u>\$ 3,980</u>	<u>\$ 131,858</u>	<u>\$ 7,336</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY03 IDEA Carryover Grant	FY08 Preschool Carryover	FY88 P.L. 94-142	FY03 CSPD	IN WFD Stalcorp	IN WFD Metro Plastics
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	2,062	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	2,062	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(2,062)	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	2,062	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	2,062	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	(49)	-	(5,093)	(34)	(2,794)	(556)
Cash and investments - ending	<u>\$ (49)</u>	<u>\$ -</u>	<u>\$ (5,093)</u>	<u>\$ (34)</u>	<u>\$ (2,794)</u>	<u>\$ (556)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (49)	\$ -	\$ (5,093)	\$ (34)	\$ (2,794)	\$ (556)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (49)</u>	<u>\$ -</u>	<u>\$ (5,093)</u>	<u>\$ (34)</u>	<u>\$ (2,794)</u>	<u>\$ (556)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(49)	-	(5,093)	(34)	(2,794)	(556)
Total cash and investment fund balance - ending	<u>\$ (49)</u>	<u>\$ -</u>	<u>\$ (5,093)</u>	<u>\$ (34)</u>	<u>\$ (2,794)</u>	<u>\$ (556)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	IN WFD Franklin Power Products	Handicap Grant	Preschool Grant	FY04 IDEA Grant	FY99 Preschool Grant	FY04 IDEA Carryover Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	(2,621)	2,889	(30,122)	1,381	(16,308)	(13,322)
Cash and investments - ending	<u>\$ (2,621)</u>	<u>\$ 2,889</u>	<u>\$ (30,122)</u>	<u>\$ 1,381</u>	<u>\$ (16,308)</u>	<u>\$ (13,322)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (2,621)	\$ 2,889	\$ (30,122)	\$ 1,381	\$ (16,308)	\$ (13,322)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (2,621)</u>	<u>\$ 2,889</u>	<u>\$ (30,122)</u>	<u>\$ 1,381</u>	<u>\$ (16,308)</u>	<u>\$ (13,322)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(2,621)	2,889	(30,122)	1,381	(16,308)	(13,322)
Total cash and investment fund balance - ending	<u>\$ (2,621)</u>	<u>\$ 2,889</u>	<u>\$ (30,122)</u>	<u>\$ 1,381</u>	<u>\$ (16,308)</u>	<u>\$ (13,322)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY04 Silver Grant/Bldg Capacity	FY00 WFD-APEX Precision Tech	FY00 WFD Bryant Corp	FY00 GSC Manufacturing	FY99 Tech Ed & Dev. Corp.	Adult Basic Education
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	3,216	(9,151)	470	6,146	1,190	(443)
Cash and investments - ending	\$ 3,216	\$ (9,151)	\$ 470	\$ 6,146	\$ 1,190	\$ (443)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 3,216	\$ (9,151)	\$ 470	\$ 6,146	\$ 1,190	\$ (443)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 3,216	\$ (9,151)	\$ 470	\$ 6,146	\$ 1,190	\$ (443)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	3,216	(9,151)	470	6,146	1,190	(443)
Total cash and investment fund balance - ending	\$ 3,216	\$ (9,151)	\$ 470	\$ 6,146	\$ 1,190	\$ (443)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY96/97 Adult Basic Education	FY97/98 Adult Basic Education	FY98 Tech Ed/ Dev Corp	FY06 IDEA Part B Grant	FY06 Preschool Grant	FY02/03 WFD General Devices
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	802	-	-
Support services	-	-	-	134	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	936	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(936)	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(936)	-	-
Cash and investments - beginning	2,257	(5,273)	1,408	(667)	937	276
Cash and investments - ending	<u>\$ 2,257</u>	<u>\$ (5,273)</u>	<u>\$ 1,408</u>	<u>\$ (1,603)</u>	<u>\$ 937</u>	<u>\$ 276</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 2,257	\$ (5,273)	\$ 1,408	\$ (1,603)	\$ 937	\$ 276
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 2,257</u>	<u>\$ (5,273)</u>	<u>\$ 1,408</u>	<u>\$ (1,603)</u>	<u>\$ 937</u>	<u>\$ 276</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<u>2,257</u>	<u>(5,273)</u>	<u>1,408</u>	<u>(1,603)</u>	<u>937</u>	<u>276</u>
Total cash and investment fund balance - ending	<u>\$ 2,257</u>	<u>\$ (5,273)</u>	<u>\$ 1,408</u>	<u>\$ (1,603)</u>	<u>\$ 937</u>	<u>\$ 276</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY02 IDEA Grant	FY08 Title IV, Part A Safe/Drug Free Schools	FY00 Drug Free Schools	Drug Free Schools	FY99 Project Peace	FY95/96 Drug Free Schools
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	13,800	-	-	-	-
Support services	-	472	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	690	-	-	-	-
Total disbursements	-	14,962	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(14,962)	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(14,962)	-	-	-	-
Cash and investments - beginning	(4,707)	14,962	(18,959)	26	146	1,031
Cash and investments - ending	<u>\$ (4,707)</u>	<u>\$ -</u>	<u>\$ (18,959)</u>	<u>\$ 26</u>	<u>\$ 146</u>	<u>\$ 1,031</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (4,707)	\$ -	\$ (18,959)	\$ 26	\$ 146	\$ 1,031
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (4,707)</u>	<u>\$ -</u>	<u>\$ (18,959)</u>	<u>\$ 26</u>	<u>\$ 146</u>	<u>\$ 1,031</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(4,707)	-	(18,959)	26	146	1,031
Total cash and investment fund balance - ending	<u>\$ (4,707)</u>	<u>\$ -</u>	<u>\$ (18,959)</u>	<u>\$ 26</u>	<u>\$ 146</u>	<u>\$ 1,031</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY07 Title IV, Part A Safe/Drug Free Schools	FY02 Drug Free Schools	FY94/95 Drug Free Schools	Title IV, Part A Safe/Drug Free Schools	FY98 Safe/Drug Free Schools	FY07/08 Safe/Drug Free Schools
Receipts:						
Local sources	\$ 515	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	34,789
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	515	-	-	-	-	34,789
Disbursements:						
Current:						
Instruction	-	-	-	-	-	20,528
Support services	515	-	-	-	-	4,541
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	515	-	-	-	-	25,069
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	9,720
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	9,720
Cash and investments - beginning	-	(3,837)	121	(20,033)	(15,716)	(7,462)
Cash and investments - ending	\$ -	\$ (3,837)	\$ 121	\$ (20,033)	\$ (15,716)	\$ 2,258
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ (3,837)	\$ 121	\$ (20,033)	\$ (15,716)	\$ 2,258
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ (3,837)	\$ 121	\$ (20,033)	\$ (15,716)	\$ 2,258
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	(3,837)	121	(20,033)	(15,716)	2,258
Total cash and investment fund balance - ending	\$ -	\$ (3,837)	\$ 121	\$ (20,033)	\$ (15,716)	\$ 2,258

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY 2 YR 068	FY08 Title IV, Part A	Dwight D Eisenhower Math & Science Acct	Dwight D Eisenhower Math & Science Acct	FY08 IDEA, Part B	FY08 IDEA, Part B Carryover
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	9,165	-	-	475,295	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	9,165	-	-	475,295	-
Disbursements:						
Current:						
Instruction	-	6,590	-	-	148,263	166,890
Support services	-	1,350	-	-	65,640	78,047
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	2,295
Total disbursements	-	7,940	-	-	213,903	247,232
Excess (deficiency) of receipts over disbursements	-	1,225	-	-	261,392	(247,232)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(184,897)	-
Total other financing sources (uses)	-	-	-	-	(184,897)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,225	-	-	76,495	(247,232)
Cash and investments - beginning	(617)	-	11,115	6,244	(76,495)	247,232
Cash and investments - ending	\$ (617)	\$ 1,225	\$ 11,115	\$ 6,244	\$ -	\$ -
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (617)	\$ 1,225	\$ 11,115	\$ 6,244	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ (617)	\$ 1,225	\$ 11,115	\$ 6,244	\$ -	\$ -
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(617)	1,225	11,115	6,244	-	-
Total cash and investment fund balance - ending	\$ (617)	\$ 1,225	\$ 11,115	\$ 6,244	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY08 Special Ed Preschool Grant	FY09 EPPIC Grant	FY03 Adult Basic Education	FY04 Adult Basic Education	FY06 Adult Basic Education	FY07 Adult Basic Education
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	15,370	7,570	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	15,370	7,570	-	-	-	-
Disbursements:						
Current:						
Instruction	11,152	20,639	-	-	-	-
Support services	3,418	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	1,187	-	-	-	-	-
Total disbursements	15,757	20,639	-	-	-	-
Excess (deficiency) of receipts over disbursements	(387)	(13,069)	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(2,062)	-	-	-	-	-
Total other financing sources (uses)	(2,062)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,449)	(13,069)	-	-	-	-
Cash and investments - beginning	2,449	13,069	(5,312)	(495)	(288)	8,550
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,312)</u>	<u>\$ (495)</u>	<u>\$ (288)</u>	<u>\$ 8,550</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ -	\$ -	\$ (5,312)	\$ (495)	\$ (288)	\$ 8,550
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,312)</u>	<u>\$ (495)</u>	<u>\$ (288)</u>	<u>\$ 8,550</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	-	(5,312)	(495)	(288)	8,550
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,312)</u>	<u>\$ (495)</u>	<u>\$ (288)</u>	<u>\$ 8,550</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY08 Adult Basic Education	FY09 Adult Basic Education	FY02 Adult Basic Education	FY09 Outreach Adult Basic Education	Voc. Disadv. Program	FY09 Perkins Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ 151	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	181,461	-	28,000	-	180,584
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	181,461	-	28,151	-	180,584
Disbursements:						
Current:						
Instruction	11,546	30,014	-	2,681	-	137,586
Support services	5,895	137,875	-	21,381	-	53,253
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	3,044
Total disbursements	17,441	167,889	-	24,062	-	193,883
Excess (deficiency) of receipts over disbursements	(17,441)	13,572	-	4,089	-	(13,299)
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,441)	13,572	-	4,089	-	(13,299)
Cash and investments - beginning	15,516	-	(5)	-	(1,196)	-
Cash and investments - ending	<u>\$ (1,925)</u>	<u>\$ 13,572</u>	<u>\$ (5)</u>	<u>\$ 4,089</u>	<u>\$ (1,196)</u>	<u>\$ (13,299)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (1,925)	\$ 13,572	\$ (5)	\$ 4,089	\$ (1,196)	\$ (13,299)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ (1,925)</u>	<u>\$ 13,572</u>	<u>\$ (5)</u>	<u>\$ 4,089</u>	<u>\$ (1,196)</u>	<u>\$ (13,299)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(1,925)	13,572	(5)	4,089	(1,196)	(13,299)
Total cash and investment fund balance - ending	<u>\$ (1,925)</u>	<u>\$ 13,572</u>	<u>\$ (5)</u>	<u>\$ 4,089</u>	<u>\$ (1,196)</u>	<u>\$ (13,299)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY96/97 Tech Prep	FY96/97 Perkins Basic Grant	Automotive Service Excellence Certificate	FY97/98 Tech Prep	FY00/01 Tech Prep Fed. Budget	Tech Education Initiative Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	-
Cash and investments - beginning	5,731	7,054	(7,000)	480	(117)	2,665
Cash and investments - ending	<u>\$ 5,731</u>	<u>\$ 7,054</u>	<u>\$ (7,000)</u>	<u>\$ 480</u>	<u>\$ (117)</u>	<u>\$ 2,665</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 5,731	\$ 7,054	\$ (7,000)	\$ 480	\$ (117)	\$ 2,665
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 5,731</u>	<u>\$ 7,054</u>	<u>\$ (7,000)</u>	<u>\$ 480</u>	<u>\$ (117)</u>	<u>\$ 2,665</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	5,731	7,054	(7,000)	480	(117)	2,665
Total cash and investment fund balance - ending	<u>\$ 5,731</u>	<u>\$ 7,054</u>	<u>\$ (7,000)</u>	<u>\$ 480</u>	<u>\$ (117)</u>	<u>\$ 2,665</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY07 WCC Perkins Grant	FY00 Tech Prep Mini Grant	FY02 Perkins Grant	FY05 Perkins Grant	FY08 Perkins Grant	FY03 Youth Innovative
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	-	-	-	33,202	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	-	33,202	-
Disbursements:						
Current:						
Instruction	-	-	-	-	1,005	-
Support services	-	-	5	-	25	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	4,639	-
Total disbursements	-	-	5	-	5,669	-
Excess (deficiency) of receipts over disbursements	-	-	(5)	-	27,533	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(5)	-	27,533	-
Cash and investments - beginning	(20)	207	5	(338)	(27,533)	(1)
Cash and investments - ending	\$ (20)	\$ 207	\$ -	\$ (338)	\$ -	\$ (1)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ (20)	\$ 207	\$ -	\$ (338)	\$ -	\$ (1)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ (20)	\$ 207	\$ -	\$ (338)	\$ -	\$ (1)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	(20)	207	-	(338)	-	(1)
Total cash and investment fund balance - ending	\$ (20)	\$ 207	\$ -	\$ (338)	\$ -	\$ (1)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	Medicaid Reimbursement Federal	FY96/97 Educate Indiana Grant	Team Nutrition Mini-Grant	FY08 Readiness & Emergency Management	School To Work Project	FY01 School To Work Project
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	40,689	-	-	85,392	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	40,689	-	-	85,392	-	-
Disbursements:						
Current:						
Instruction	-	-	-	-	-	-
Support services	12,401	-	-	85,392	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	12,401	-	-	85,392	-	-
Excess (deficiency) of receipts over disbursements	28,288	-	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	7,200	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	7,200	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	35,488	-	-	-	-	-
Cash and investments - beginning	102,011	(2,346)	(9)	-	1,911	(1,215)
Cash and investments - ending	<u>\$ 137,499</u>	<u>\$ (2,346)</u>	<u>\$ (9)</u>	<u>\$ -</u>	<u>\$ 1,911</u>	<u>\$ (1,215)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 137,499	\$ (2,346)	\$ (9)	\$ -	\$ 1,911	\$ (1,215)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 137,499</u>	<u>\$ (2,346)</u>	<u>\$ (9)</u>	<u>\$ -</u>	<u>\$ 1,911</u>	<u>\$ (1,215)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	137,499	(2,346)	(9)	-	1,911	(1,215)
Total cash and investment fund balance - ending	<u>\$ 137,499</u>	<u>\$ (2,346)</u>	<u>\$ (9)</u>	<u>\$ -</u>	<u>\$ 1,911</u>	<u>\$ (1,215)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	Moving Forward Grant	FY00 School To Work Project	FY06/07 Title II	FY08/09 Title II	FY08/09 Title III
Receipts:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	33,021	-	51,710	81,105	93,300
Temporary loans	-	-	-	-	-
Other	-	-	-	-	-
Total receipts	33,021	-	51,710	81,105	93,300
Disbursements:					
Current:					
Instruction	25,452	-	-	-	91,434
Support services	8,443	-	4,032	900	-
Noninstructional services	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-
Debt services	-	-	-	-	-
Nonprogrammed charges	1,953	-	14,426	-	1,866
Total disbursements	35,848	-	18,458	900	93,300
Excess (deficiency) of receipts over disbursements	(2,827)	-	33,252	80,205	-
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,827)	-	33,252	80,205	-
Cash and investments - beginning	2,827	61	(33,252)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ 80,205</u>	<u>\$ -</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ -	\$ 61	\$ -	\$ 80,205	\$ -
Restricted assets:					
Cash and investments	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ 80,205</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	-	61	-	80,205	-
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ 80,205</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY03/04 Reading First Grant	FY08 Reading First Grant	ABC Welding	ABC Training Program	FY98 Adult Basic Education	FY99 Adult Basic Education
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	-	246,986	-	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	246,986	-	-	-	-
Disbursements:						
Current:						
Instruction	-	217,437	-	-	-	-
Support services	-	36,538	-	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	17,745	-	-	-	-
Total disbursements	-	271,720	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(24,734)	-	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(24,734)	-	-	-	-
Cash and investments - beginning	17	24,734	3,937	23,478	(9,379)	(6,197)
Cash and investments - ending	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 3,937</u>	<u>\$ 23,478</u>	<u>\$ (9,379)</u>	<u>\$ (6,197)</u>
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 17	\$ -	\$ 3,937	\$ 23,478	\$ (9,379)	\$ (6,197)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 3,937</u>	<u>\$ 23,478</u>	<u>\$ (9,379)</u>	<u>\$ (6,197)</u>
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	17	-	3,937	23,478	(9,379)	(6,197)
Total cash and investment fund balance - ending	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 3,937</u>	<u>\$ 23,478</u>	<u>\$ (9,379)</u>	<u>\$ (6,197)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	FY07/08 Title II, Part A	FY00 Adult Basic Education	FY09 Reading First Grant	FY98 CSPD Grant	FY97 CSPD Grant	Voc. Rehab Grant
Receipts:						
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Federal sources	178,113	-	358,293	-	-	-
Temporary loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	178,113	-	358,293	-	-	-
Disbursements:						
Current:						
Instruction	-	-	294,887	-	-	-
Support services	44,976	-	51,188	-	-	-
Noninstructional services	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt services	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	44,976	-	346,075	-	-	-
Excess (deficiency) of receipts over disbursements	133,137	-	12,218	-	-	-
Other financing sources (uses):						
Proceeds of long-term debt	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	133,137	-	12,218	-	-	-
Cash and investments - beginning	35,189	(199)	-	60	232	(39,659)
Cash and investments - ending	\$ 168,326	\$ (199)	\$ 12,218	\$ 60	\$ 232	\$ (39,659)
<u>Cash and Investment Assets - Ending</u>						
Cash and investments	\$ 168,326	\$ (199)	\$ 12,218	\$ 60	\$ 232	\$ (39,659)
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 168,326	\$ (199)	\$ 12,218	\$ 60	\$ 232	\$ (39,659)
<u>Cash and Investment Fund Balance - Ending</u>						
Restricted for:						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	168,326	(199)	12,218	60	232	(39,659)
Total cash and investment fund balance - ending	\$ 168,326	\$ (199)	\$ 12,218	\$ 60	\$ 232	\$ (39,659)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	Project 4 R's	IN School Academy Improv. Program	W.E.C. C. Project 4 R's	FY93/94 Tech Prep	FY94/95 Tech Prep
Receipts:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -
Intermediate sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	-	-	-	-	-
Temporary loans	-	-	-	-	-
Other	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total receipts	-	-	-	-	-
Disbursements:					
Current:					
Instruction	-	-	-	-	-
Support services	-	-	-	-	-
Noninstructional services	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-
Debt services	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-
Cash and investments - beginning	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3,059	1,362	345	(114)	(1,320)
Cash and investments - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 3,059	\$ 1,362	\$ 345	\$ (114)	\$ (1,320)
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 3,059	\$ 1,362	\$ 345	\$ (114)	\$ (1,320)
Restricted assets:					
Cash and investments	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	-
Total cash and investment assets - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 3,059	\$ 1,362	\$ 345	\$ (114)	\$ (1,320)
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3,059	1,362	345	(114)	(1,320)
Total cash and investment fund balance - ending	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 3,059	\$ 1,362	\$ 345	\$ (114)	\$ (1,320)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	IVTC State College	IN Workshop Develop. Grant	IN WFD Stalcop	IN WFD Contacts Metals Welding	Chi-Training
Receipts:					
Local sources	\$ -	\$ -	\$ -	\$ -	\$ 45,837
Intermediate sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	-	-	-	-	-
Temporary loans	-	-	-	-	-
Other	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total receipts	-	-	-	-	45,837
Disbursements:					
Current:					
Instruction	-	-	-	-	26,760
Support services	-	-	-	-	13,070
Noninstructional services	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-
Debt services	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total disbursements	-	-	-	-	39,830
Excess (deficiency) of receipts over disbursements	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	6,007
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-	6,007
Cash and investments - beginning	2,651	380	91	(517)	25,765
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Cash and investments - ending	\$ 2,651	\$ 380	\$ 91	\$ (517)	\$ 31,772
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 2,651	\$ 380	\$ 91	\$ (517)	\$ 31,772
Restricted assets:					
Cash and investments	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total cash and investment assets - ending	\$ 2,651	\$ 380	\$ 91	\$ (517)	\$ 31,772
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
Debt service	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted	2,651	380	91	(517)	31,772
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total cash and investment fund balance - ending	\$ 2,651	\$ 380	\$ 91	\$ (517)	\$ 31,772
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	WCC Dental Assisting	Bldg Capacity Grant	FY99 CSPD Grant	FY93/94 REAP Creston	Debt Service Retirement/ Severance
Receipts:					
Local sources	\$ 32,769	\$ -	\$ -	\$ -	\$ 1,857,008
Intermediate sources	-	-	-	-	-
State sources	-	-	-	-	-
Federal sources	-	-	-	-	-
Temporary loans	-	-	-	-	991,699
Other	-	-	-	-	-
Total receipts	32,769	-	-	-	2,848,707
Disbursements:					
Current:					
Instruction	17,442	-	-	-	-
Support services	7,487	-	-	-	-
Noninstructional services	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-
Debt services	-	-	-	-	2,600,305
Nonprogrammed charges	-	-	-	-	-
Total disbursements	24,929	-	-	-	2,600,305
Excess (deficiency) of receipts over disbursements	7,840	-	-	-	248,402
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,840	-	-	-	248,402
Cash and investments - beginning	13,382	(11,009)	(13,280)	(1,703)	637,502
Cash and investments - ending	<u>\$ 21,222</u>	<u>\$ (11,009)</u>	<u>\$ (13,280)</u>	<u>\$ (1,703)</u>	<u>\$ 885,904</u>
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 21,222	\$ (11,009)	\$ (13,280)	\$ (1,703)	\$ -
Restricted assets:					
Cash and investments	-	-	-	-	885,904
Total cash and investment assets - ending	<u>\$ 21,222</u>	<u>\$ (11,009)</u>	<u>\$ (13,280)</u>	<u>\$ (1,703)</u>	<u>\$ 885,904</u>
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
Debt service	\$ -	\$ -	\$ -	\$ -	\$ 885,904
Unrestricted	21,222	(11,009)	(13,280)	(1,703)	-
Total cash and investment fund balance - ending	<u>\$ 21,222</u>	<u>\$ (11,009)</u>	<u>\$ (13,280)</u>	<u>\$ (1,703)</u>	<u>\$ 885,904</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND RECEIPTS,
 DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2009
 (Continued)

	School Bus Replacement	Construction	Series 1 Construction	Series 2 Construction	Totals
Receipts:					
Local sources	\$ 785,649	\$ 7,198	\$ -	\$ 865	\$ 6,665,107
Intermediate sources	-	-	-	-	1,958
State sources	-	-	-	-	2,344,682
Federal sources	-	-	-	-	10,059,974
Temporary loans	-	-	-	-	991,699
Other	-	-	-	-	4,350
Total receipts	785,649	7,198	-	865	20,067,770
Disbursements:					
Current:					
Instruction	-	-	-	-	4,057,307
Support services	1,077,974	-	-	-	6,526,984
Noninstructional services	-	-	-	-	1,361,052
Facilities acquisition and construction	-	186,261	231,697	61,469	5,553,791
Debt services	-	-	-	-	2,600,305
Nonprogrammed charges	-	-	-	-	156,803
Total disbursements	1,077,974	186,261	231,697	61,469	20,256,242
Excess (deficiency) of receipts over disbursements	(292,325)	(179,063)	(231,697)	(60,604)	(188,472)
Other financing sources (uses):					
Proceeds of long-term debt	-	323	1,168,694	-	1,169,017
Transfers in	-	-	-	-	340,108
Transfers out	-	-	-	(639)	(406,658)
Total other financing sources (uses)	-	323	1,168,694	(639)	1,102,467
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(292,325)	(178,740)	936,997	(61,243)	913,995
Cash and investments - beginning	440,374	237,059	-	61,243	1,428,583
Cash and investments - ending	\$ 148,049	\$ 58,319	\$ 936,997	\$ -	\$ 2,342,578
Cash and Investment Assets - Ending					
Cash and investments	\$ 148,049	\$ 58,319	\$ 936,997	\$ -	\$ 1,456,674
Restricted assets:					
Cash and investments	-	-	-	-	885,904
Total cash and investment assets - ending	\$ 148,049	\$ 58,319	\$ 936,997	\$ -	\$ 2,342,578
Cash and Investment Fund Balance - Ending					
Restricted for:					
Debt service	\$ -	\$ -	\$ -	\$ -	\$ 885,904
Unrestricted	148,049	58,319	936,997	-	1,456,674
Total cash and investment fund balance - ending	\$ 148,049	\$ 58,319	\$ 936,997	\$ -	\$ 2,342,578

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended June 30, 2008

	WCHS-CIFI Library Collection Day	Wellness Center - Target Parent Training	FY00/01 OASIS Training	FY08 Raymond Park Cooking Health	WCC-Pullman Charitable Trust	FY04 Adult Ed- Cosmetology	FY06 WCC Academy of Finance
Additions:							
Contributions:							
Other	\$ 12,000	\$ 2,500	\$ 850	\$ 1,230	\$ 45,000	\$ -	\$ -
Investment earnings:							
Interest	-	-	-	-	-	-	-
Total additions	<u>12,000</u>	<u>2,500</u>	<u>850</u>	<u>1,230</u>	<u>45,000</u>	<u>-</u>	<u>-</u>
Deductions:							
Administrative and general	<u>9,570</u>	<u>35,617</u>	<u>630</u>	<u>-</u>	<u>68,005</u>	<u>-</u>	<u>313</u>
Excess (deficiency) of total additions over total deductions	2,430	(33,117)	220	1,230	(23,005)	-	(313)
Cash and investment fund balance - beginning	<u>624</u>	<u>74,397</u>	<u>2,903</u>	<u>-</u>	<u>45,000</u>	<u>8,311</u>	<u>313</u>
Cash and investment fund balance - ending	<u>\$ 3,054</u>	<u>\$ 41,280</u>	<u>\$ 3,123</u>	<u>\$ 1,230</u>	<u>\$ 21,995</u>	<u>\$ 8,311</u>	<u>\$ -</u>
Net assets:							
Cash and investments basis held in trust	<u>\$ 3,054</u>	<u>\$ 41,280</u>	<u>\$ 3,123</u>	<u>\$ 1,230</u>	<u>\$ 21,995</u>	<u>\$ 8,311</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	FY02/04 Lilly	Lilly II Grant	FY03/04 PL Run Judo Club	RPMS B.A.D. TCl, Inc Grant	WAFE Lilly Residency Grants	FY95/96 ABC Training Program
Additions:						
Contributions:						
Other	\$ -	\$ -	\$ 1,175	\$ -	\$ 12	\$ -
Investment earnings:						
Interest	<u>36,364</u>	-	-	-	-	-
Total additions	<u>36,364</u>	-	<u>1,175</u>	-	<u>12</u>	-
Deductions:						
Administrative and general	<u>70,827</u>	<u>241,017</u>	<u>496</u>	-	<u>15,874</u>	-
Excess (deficiency) of total additions over total deductions	(34,463)	(241,017)	679	-	(15,862)	-
Cash and investment fund balance - beginning	<u>271,459</u>	<u>686,284</u>	<u>496</u>	<u>1,603</u>	<u>27,888</u>	<u>24,874</u>
Cash and investment fund balance - ending	<u>\$ 236,996</u>	<u>\$ 445,267</u>	<u>\$ 1,175</u>	<u>\$ 1,603</u>	<u>\$ 12,026</u>	<u>\$ 24,874</u>
Net assets:						
Cash and investments basis held in trust	<u>\$ 236,996</u>	<u>\$ 445,267</u>	<u>\$ 1,175</u>	<u>\$ 1,603</u>	<u>\$ 12,026</u>	<u>\$ 24,874</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	<u>ABC Welding</u>	<u>I-CAR</u>	<u>Pepsi Contract</u>	<u>Donations</u>	<u>Latino Community Learning Center</u>	<u>FY00/01 Parent Involvement</u>
Additions:						
Contributions:						
Other	\$ -	\$ -	\$ 15,829	\$ 1,300	\$ -	\$ -
Investment earnings:						
Interest	-	-	-	-	-	-
Total additions	-	-	15,829	1,300	-	-
Deductions:						
Administrative and general	-	-	14,529	1,115	8,230	-
Excess (deficiency) of total additions over total deductions	-	-	1,300	185	(8,230)	-
Cash and investment fund balance - beginning	(4,148)	5,544	32,424	-	9,642	650
Cash and investment fund balance - ending	<u>\$ (4,148)</u>	<u>\$ 5,544</u>	<u>\$ 33,724</u>	<u>\$ 185</u>	<u>\$ 1,412</u>	<u>\$ 650</u>
Net assets:						
Cash and investments basis held in trust	<u>\$ (4,148)</u>	<u>\$ 5,544</u>	<u>\$ 33,724</u>	<u>\$ 185</u>	<u>\$ 1,412</u>	<u>\$ 650</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	<u>Ruth Lilly- Minor Grant</u>	<u>FY08 AE Efrogmson</u>	<u>W.C.H.S. Water Damage</u>	<u>FY07 Caterpillar Logistics Adult Ed</u>	<u>FY03 Veteran's Memorial Plaza Fund</u>	<u>FY00 RPMS Alternatives to Negatives</u>
Additions:						
Contributions:						
Other	\$ 10	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Investment earnings:						
Interest	-	-	-	-	-	-
Total additions	<u>10</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deductions:						
Administrative and general	-	-	-	-	1,575	-
Excess (deficiency) of total additions over total deductions	10	20,000	-	-	(1,575)	-
Cash and investment fund balance - beginning	<u>2,932</u>	<u>-</u>	<u>(8,575)</u>	<u>1,549</u>	<u>11,563</u>	<u>1,904</u>
Cash and investment fund balance - ending	<u>\$ 2,942</u>	<u>\$ 20,000</u>	<u>\$ (8,575)</u>	<u>\$ 1,549</u>	<u>\$ 9,988</u>	<u>\$ 1,904</u>
Net assets:						
Cash and investments basis held in trust	<u>\$ 2,942</u>	<u>\$ 20,000</u>	<u>\$ (8,575)</u>	<u>\$ 1,549</u>	<u>\$ 9,988</u>	<u>\$ 1,904</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	RPMS Project Fit Kids - Youth As Resource	FY02 Heather Hills IPALCO Grant	Transportation Pepsi Fund	Service Bldg Pepsi Fund	FY07 RPMS Champs Grant	FY97/98 IND School Incentive Awards
Additions:						
Contributions:						
Other	\$ -	\$ -	\$ 2,836	\$ 2,189	\$ -	\$ -
Investment earnings:						
Interest	-	-	-	-	-	-
Total additions	-	-	2,836	2,189	-	-
Deductions:						
Administrative and general	1,808	-	2,839	2,886	4,018	-
Excess (deficiency) of total additions over total deductions	(1,808)	-	(3)	(697)	(4,018)	-
Cash and investment fund balance - beginning	1,808	1,050	332	850	4,059	101
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 1,050</u>	<u>\$ 329</u>	<u>\$ 153</u>	<u>\$ 41</u>	<u>\$ 101</u>
Net assets:						
Cash and investments basis held in trust	<u>\$ -</u>	<u>\$ 1,050</u>	<u>\$ 329</u>	<u>\$ 153</u>	<u>\$ 41</u>	<u>\$ 101</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended June 30, 2008
 (Continued)

	Reading Grant Middle Grades Network	FY99 Insurance Replacement	Special Projects Mary Kay Hunt	WCC Deborah's Closet	Apprentice Welding	Totals
Additions:						
Contributions:						
Other	\$ -	\$ -	\$ 1,626	\$ 2,000	\$ -	\$ 108,557
Investment earnings:						
Interest	-	-	-	-	-	36,364
Total additions	-	-	1,626	2,000	-	144,921
Deductions:						
Administrative and general	-	-	2,555	1,078	-	482,982
Excess (deficiency) of total additions over total deductions	-	-	(929)	922	-	(338,061)
Cash and investment fund balance - beginning	(57)	(130)	17,583	1,018	(690)	1,223,561
Cash and investment fund balance - ending	<u>\$ (57)</u>	<u>\$ (130)</u>	<u>\$ 16,654</u>	<u>\$ 1,940</u>	<u>\$ (690)</u>	<u>\$ 885,500</u>
Net assets:						
Cash and investments basis held in trust	<u>\$ (57)</u>	<u>\$ (130)</u>	<u>\$ 16,654</u>	<u>\$ 1,940</u>	<u>\$ (690)</u>	<u>\$ 885,500</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended June 30, 2009

	WCHS-CIFI Library Collection Day	FY09 Common Goal Graduation Coaches	Wellness Center - Target Parent Training	FY00/01 OASIS Training	FY08 Raymond Park Cooking Health	WCC-Pullman Charitable Trust	FY09 RP Jordan Fundamentals
Additions:							
Contributions:							
Other	\$ 21,000	\$ 23,231	\$ 43,000	\$ 850	\$ -	\$ -	\$ 2,500
Deductions:							
Administrative and general	<u>23,957</u>	<u>22,238</u>	<u>40,679</u>	<u>463</u>	<u>1,220</u>	<u>21,392</u>	<u>2,500</u>
Excess (deficiency) of total additions over total deductions	(2,957)	993	2,321	387	(1,220)	(21,392)	-
Cash and investment fund balance - beginning	<u>3,054</u>	<u>-</u>	<u>41,280</u>	<u>3,123</u>	<u>1,230</u>	<u>21,995</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 97</u>	<u>\$ 993</u>	<u>\$ 43,601</u>	<u>\$ 3,510</u>	<u>\$ 10</u>	<u>\$ 603</u>	<u>\$ -</u>
Net assets:							
Cash and investments basis held in trust	<u>\$ 97</u>	<u>\$ 993</u>	<u>\$ 43,601</u>	<u>\$ 3,510</u>	<u>\$ 10</u>	<u>\$ 603</u>	<u>\$ -</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended Juen 30, 2009
 (Continued)

	FY04 Adult Ed- Cosmetology	FY02/04 Lilly	Lilly II Grant	FY03/04 PL Run Judo Club	RPMS B.A.D. TCI, Inc Grant	WAFE Lilly Residency Grants	FY95/96 ABC Training Program
Additions:							
Contributions:							
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208	\$ -
Deductions:							
Administrative and general	-	-	259,372	-	-	5,467	-
Excess (deficiency) of total additions over total deductions	-	-	(259,372)	-	-	(5,259)	-
Cash and investment fund balance - beginning	8,311	236,996	445,267	1,175	1,603	12,026	24,874
Cash and investment fund balance - ending	<u>\$ 8,311</u>	<u>\$ 236,996</u>	<u>\$ 185,895</u>	<u>\$ 1,175</u>	<u>\$ 1,603</u>	<u>\$ 6,767</u>	<u>\$ 24,874</u>
Net assets:							
Cash and investments basis held in trust	<u>\$ 8,311</u>	<u>\$ 236,996</u>	<u>\$ 185,895</u>	<u>\$ 1,175</u>	<u>\$ 1,603</u>	<u>\$ 6,767</u>	<u>\$ 24,874</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended Juen 30, 2009
 (Continued)

	<u>ABC Welding</u>	<u>I-CAR</u>	<u>Pepsi Contract</u>	<u>Donations</u>	<u>Latino Community Learning Center</u>	<u>FY00/01 Parent Involvement</u>	<u>Ruth Lilly- Minor Grant</u>
Additions:							
Contributions:							
Other	\$ -	\$ -	\$ 16,361	\$ -	\$ -	\$ -	\$ -
Deductions:							
Administrative and general	<u>-</u>	<u>-</u>	<u>15,128</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,493</u>
Excess (deficiency) of total additions over total deductions	-	-	1,233	-	-	-	(2,493)
Cash and investment fund balance - beginning	<u>(4,148)</u>	<u>5,544</u>	<u>33,724</u>	<u>185</u>	<u>1,412</u>	<u>650</u>	<u>2,942</u>
Cash and investment fund balance - ending	<u>\$ (4,148)</u>	<u>\$ 5,544</u>	<u>\$ 34,957</u>	<u>\$ 185</u>	<u>\$ 1,412</u>	<u>\$ 650</u>	<u>\$ 449</u>
Net assets:							
Cash and investments basis held in trust	<u>\$ (4,148)</u>	<u>\$ 5,544</u>	<u>\$ 34,957</u>	<u>\$ 185</u>	<u>\$ 1,412</u>	<u>\$ 650</u>	<u>\$ 449</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended Juen 30, 2009
 (Continued)

	FY08 AE Efroymsn	W,C,H.S. Water Damage	FY07 Caterpillar Logistics Adult Ed	FY03 Veteran's Memorial Plaza Fund	FY00 RPMS Alternatives to Negatives	FY02 Heather Hills IPALCO Grant
Additions:						
Contributions:						
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deductions:						
Administrative and general	<u>19,445</u>	<u>-</u>	<u>-</u>	<u>1,419</u>	<u>-</u>	<u>229</u>
Excess (deficiency) of total additions over total deductions	(19,445)	-	-	(1,419)	-	(229)
Cash and investment fund balance - beginning	<u>20,000</u>	<u>(8,575)</u>	<u>1,549</u>	<u>9,988</u>	<u>1,904</u>	<u>1,050</u>
Cash and investment fund balance - ending	<u>\$ 555</u>	<u>\$ (8,575)</u>	<u>\$ 1,549</u>	<u>\$ 8,569</u>	<u>\$ 1,904</u>	<u>\$ 821</u>
Net assets:						
Cash and investments basis held in trust	<u>\$ 555</u>	<u>\$ (8,575)</u>	<u>\$ 1,549</u>	<u>\$ 8,569</u>	<u>\$ 1,904</u>	<u>\$ 821</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended Juen 30, 2009
 (Continued)

	Transportation Pepsi Fund	Service Bldg Pepsi Fund	FY07 RPMS Champs Grant	Lowell - Donations	FY97/98 IND School Incentive Awards	FY09 HH Wildlife Habitat
Additions:						
Contributions:						
Other	\$ 2,901	\$ 1,937	\$ -	\$ 1,479	\$ -	\$ 1,000
Deductions:						
Administrative and general	<u>2,570</u>	<u>919</u>	<u>-</u>	<u>1,479</u>	<u>-</u>	<u>995</u>
Excess (deficiency) of total additions over total deductions	331	1,018	-	-	-	5
Cash and investment fund balance - beginning	<u>329</u>	<u>153</u>	<u>41</u>	<u>-</u>	<u>101</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 660</u>	<u>\$ 1,171</u>	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ 101</u>	<u>\$ 5</u>
Net assets:						
Cash and investments basis held in trust	<u>\$ 660</u>	<u>\$ 1,171</u>	<u>\$ 41</u>	<u>\$ -</u>	<u>\$ 101</u>	<u>\$ 5</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 PRIVATE-PURPOSE TRUST FUNDS
 For the Year Ended Juen 30, 2009
 (Continued)

	Reading Grant Middle Grades Network	FY99 Insurance Replacement	Special Projects Mary Kay Hunt	WCC Deborah's Closet	Apprentice Welding	Totals
Additions:						
Contributions:						
Other	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 114,667
Deductions:						
Administrative and general	-	-	1,521	257	-	423,743
Excess (deficiency) of total additions over total deductions	-	-	(1,321)	(257)	-	(309,076)
Cash and investment fund balance - beginning	(57)	(130)	16,654	1,940	(690)	885,500
Cash and investment fund balance - ending	<u>\$ (57)</u>	<u>\$ (130)</u>	<u>\$ 15,333</u>	<u>\$ 1,683</u>	<u>\$ (690)</u>	<u>\$ 576,424</u>
Net assets:						
Cash and investments basis held in trust	<u>\$ (57)</u>	<u>\$ (130)</u>	<u>\$ 15,333</u>	<u>\$ 1,683</u>	<u>\$ (690)</u>	<u>\$ 576,424</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For the Year Ended June 30, 2008

	<u>Payroll Clearing Account</u>	<u>Claims Clearing Account</u>	<u>Totals</u>
Additions:			
Agency fund additions	<u>\$ 45,060,137</u>	<u>\$ 13,441,764</u>	<u>\$ 58,501,901</u>
Deductions:			
Agency fund deductions	<u>44,760,737</u>	<u>13,441,764</u>	<u>58,202,501</u>
Excess of total additions over total deductions	299,400	-	299,400
Cash and investment fund balance - beginning	<u>3,098,769</u>	<u>(18,814)</u>	<u>3,079,955</u>
Cash and investment fund balance - ending	<u>\$ 3,398,169</u>	<u>\$ (18,814)</u>	<u>\$ 3,379,355</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For the Year Ended June 30, 2009

	<u>Payroll Clearing Account</u>	<u>Claims Clearing Account</u>	<u>Totals</u>
Additions:			
Agency fund additions	<u>\$ 46,341,433</u>	<u>\$ 10,193,192</u>	<u>\$ 56,534,625</u>
Deductions:			
Agency fund deductions	<u>45,979,348</u>	<u>10,193,612</u>	<u>56,172,960</u>
Excess (deficiency) of total additions over total deductions	362,085	(420)	361,665
Cash and investment fund balance - beginning	<u>3,398,169</u>	<u>(18,814)</u>	<u>3,379,355</u>
Cash and investment fund balance - ending	<u>\$ 3,760,254</u>	<u>\$ (19,234)</u>	<u>\$ 3,741,020</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 June 30, 2009

The School Corporation has entered into the following long-term debt:

Description of Asset	Ending Balance	Principal Due Within One Year
Governmental activities:		
Capital leases:		
Metropolitan School District of Warren Township Vision 2005 School Building Corporation:		
Raymond Park Middle School, Remodeling of Creston Middle, Stonybrook Middle, and Warrant Central High Schools, Series 1998	\$ 30,220,000	\$ 4,970,000
Refunding of 2000 Bonds and the Vision 2005 Project, Series 2005	90,420,000	7,540,000
Computer Lease, 2007	465,387	465,387
Computer Lease, 2008	896,035	440,818
Computer Lease, 2009	<u>1,371,419</u>	<u>441,551</u>
 Total - capital leases	 <u>123,372,841</u>	 <u>13,857,756</u>
 Tax Anticipation Warrants	 <u>23,434,033</u>	 <u>23,434,033</u>
 Bonds payable:		
General obligation bonds:		
Pension Bond, 2004 Issue	<u>9,425,000</u>	<u>1,375,000</u>
 Total - bonds payable	 <u>9,425,000</u>	 <u>1,375,000</u>
 Total governmental activities long-term debt	 <u>\$ 156,231,874</u>	 <u>\$ 38,666,789</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
AUDIT RESULTS AND COMMENTS

INVESTMENT ACCOUNT - FUND SOURCES AND USES

The School Corporation invested Series I Construction Fund monies into a separate investment management account in order to maximize interest earned on the Series 1 Construction Fund. However, payments of \$702,464 were made as of June 30, 2009, by the general checking account instead of the investment management account. The General Fund did not receive any portion of the interest from the investment management account. A similar comment appeared in prior Report B32119.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations, Chapter 9)

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

Fund	Year	Excess Amount Expended
Transportation Operating	2007	\$ 264,773
Capital Projects	2007	111,456

IC 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

OVERDRAWN FUND BALANCES

Fund balances were overdrawn as of June 30, 2008, and June 30, 2009, as follows:

Fund	2008	2009
General	\$ -	\$ 1,661,484
Debt Service	18,404	867,593
Special Education Preschool	123,002	233,168
Food Service	-	6,796
Textbook Rental	466,234	271,441
WECC Childcare	230,399	368,191
FY02/03 K-12 Library Grant	32,077	32,077
WCC Child Care/Adult Ed	339	339
WCHS-LSTA Undersea Life Project	2,899	-
Biomedical Sciences Grant BIO-6-58	22,326	44,962
FY08 Moving Forward Grant	3,194	-

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

Fund	2008	2009
UAW Ford/Bas Sk	\$ 1,119	\$ 1,119
FY97/98 School To Work Project	5,618	5,618
FY08 St. Francis – Adult Ed	3,845	-
FY08 Jobworks Fund – Adult Ed	4,293	6,548
FY07 Title I	-	110
FY96/97 Title I	182,833	182,833
FY07/08 Title V	863	-
FY00 Title I	589	589
IASA Title VI	10,516	10,516
FY98 IASA Title VI Goals 2000	4,459	4,459
FY99 IDEA Carryover Grant	120,025	120,025
Learn and Serve America Grant	36	36
FY00 Capacity Bldg IDEA Grant	2,771	2,771
FY00 IDEA Carryover Grant	165,507	165,507
FY97/98 IDEA Carryover Grant	362	362
FY95/96 IDEA Carryover Grant	23,732	23,732
FY09 IDEA, Part B	-	111,529
FY03 IDEA Carryover Grant	49	49
FY88 P.L. 94-142	5,093	5,093
FY03 CSPD	34	34
IN WFD Stalcop	2,794	2,794
IN WFD Metro Plastics	556	556
IN WFD Franklin Power Products	2,621	2,621
Preschool Grant	30,122	30,122
FY99 Preschool Grant	16,308	16,308
FY04 IDEA Carryover Grant	13,322	13,322
FY00 WFD-APEX Precision Tech	9,151	9,151
Adult Basic Education	443	443
FY97/98 Adult Basic Education	5,273	5,273
FY06 IDEA Part B Grant	667	667
FY02 IDEA Grant	4,707	4,707
FY00 Drug Free Schools	18,959	18,959
FY02 Drug Free Schools	3,837	3,837
Title IV, Part A Safe/Drug Free Schools	20,033	20,033
FY98 Safe/Drug Free Schools	15,716	15,716
FY07/08 Safe/Drug Free Schools	7,462	-
FY 2 YR 068	617	617
FY08 IDEA, Part B	76,495	-
FY03 Adult Basic Education	5,312	5,312
FY04 Adult Basic Education	495	495
FY06 Adult Basic Education	288	288
FY08 Adult Basic Education	-	1,925
FY02 Adult Basic Education	5	5
Voc. Disadv. Program	1,196	1,196

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

Fund	2008	2009
FY09 Perkins Grant	\$ -	\$ 13,299
Automotive Service Excellence Certificate	7,000	7,000
FY00/01 Tech Prep Fed. Budget	117	117
FY07 WCC Perkins Grant	20	20
FY05 Perkins Grant	338	338
FY08 Perkins Grant	27,533	-
FY03 Youth Innovative	1	1
FY96/97 Educate Indiana Grant	2,346	2,346
Team Nutrition Mini-Grant	9	9
FY01 School To Work Project	1,215	1,215
FY06/07 Title II	33,252	-
FY98 Adult Basic Education	9,379	9,379
FY99 Adult Basic Education	6,197	6,197
FY00 Adult Basic Education	199	199
Voc. Rehab Grant	39,659	39,659
FY93/97 Tech Prep	114	114
FY94/95 Tech Prep	1,320	1,320
IN WFD Contacts metals Welding	517	517
Bldg Capacity Grant	11,009	11,009
FY99 CSPD Grant	13,280	13,280
FY93/94 REAP Creston	1,703	1,703
ABC Welding	4,148	4,148
W.C.H.S. Water Damage	8,575	8,575
Reading Grant Middle Grade Network	57	57
FY99 Insurance Replacement	130	130
Apprentice Welding	690	690
Claims Clearing Account	18,814	19,234

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

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

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

Compliance

We have audited the compliance of the Metropolitan School District of Warren Township (School Corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the years ended June 30, 2008 and 2009. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

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

In our opinion, the School Corporation complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the years ended June 30, 2008 and 2009.

Internal Control Over Compliance

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

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

A control deficiency in a School Corporation's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

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

STATE BOARD OF ACCOUNTS

March 1, 2010

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Years Ended June 30, 2008 and 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-08	Total Federal Awards Expended 06-30-09
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Pass-Through Indiana Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553		\$ 636,114	\$ -
FY2008			-	703,103
FY2009			-	-
National School Lunch Program	10.555		2,769,315	-
FY2008			-	-
FY2009			-	2,911,139
Total for cluster			<u>3,405,429</u>	<u>3,614,242</u>
Total for federal grantor agency			<u>3,405,429</u>	<u>3,614,242</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
Pass-Through Indiana Department of Workforce Development				
WIA Pilots, Demonstrations, and Research Projects	17.261			
Biomedical Sciences Grant		BIO-6-58	20,226	22,636
First Robotics		CPR-7-58	2,500	-
First Robotics		CPR-8-58	-	2,500
Total for program			<u>22,726</u>	<u>25,136</u>
Total for federal grantor agency			<u>22,726</u>	<u>25,136</u>
<u>U.S. INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>				
Pass-Through Indiana Department of Education				
Grants to States	45.310	T2-06-1-1-46	2,799	-
Total for federal grantor agency			<u>2,799</u>	<u>-</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>				
Pass-Through Indiana Department of Environmental Management				
Clean School Bus USA	66.036	EDS# A305-9-99	-	49,560
Total for federal grantor agency			<u>-</u>	<u>49,560</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Pass-Through Indiana Department of Education				
Title I Cluster				
Title I Grants to Local Educational Agencies	84.010			
		07-5360	152,502	110
		08-5360	786,686	337,485
		09-5360	-	1,856,895
		06-07-LA	5,000	-
		07-08-HH	13,950	14,528
		07-08-LA	22,077	2,922
		08-09-HA	-	38,218
Total for program and cluster			<u>980,215</u>	<u>2,250,158</u>
Special Education Cluster				
Special Education - Grants to States	84.027			
		14206-053-DY01	17,088	-
		14206-059-PN01	667	936
		14206-059-PY02	93,003	-
		14207-036-DY03	32,320	20,639
		14207-059-PN01	152,904	-
		14207-059-PY02	34,952	247,232
		14208-059-PN01	2,253,711	213,903
		14208-059-PY02	-	141,905
		14209-059-PN01	-	2,255,529
Total for program			<u>2,584,645</u>	<u>2,880,144</u>
Special Education - Preschool Grants	84.173			
		45707-059-PN01	14,954	-
		45708-059-PN01	48,412	15,757
		45708-059-PY02	-	2,062
		45709-059-PN01	-	46,520
Total for program			<u>63,366</u>	<u>64,339</u>
Total for cluster			<u>2,648,011</u>	<u>2,944,483</u>
Direct Grant				
Safe and Drug-Free Schools and Communities - National Programs	84.184			
Readiness and Emergency Management		Q184E080398	-	85,392

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For The Years Ended June 30, 2008 and 2009
 (Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-08	Total Federal Awards Expended 06-30-09
U.S. DEPARTMENT OF EDUCATION (continued)				
Pass-Through Indiana Department of Education Adult Education - Basic Grants to States	84.002			
		2007-8039	9,336	-
		2008-8039	181,099	17,442
		2009-8039	-	167,889
		2009-8130	-	24,062
Total for program			<u>190,435</u>	<u>209,393</u>
Pass-Through Indiana Department of Workforce Development Career and Technical Education - Basic Grants to States	84.048			
		02-4700-5360	-	5
		07-4700-5360	15,291	-
		08-4700-5360	140,462	5,669
		09-4700-5360	-	193,883
Total for program			<u>155,753</u>	<u>199,557</u>
Pass-Through Indiana Department of Education Safe and Drug-Free Schools and Communities - State Grants	84.186			
		05-150	31,402	515
		06-5360	14,300	14,962
		07-5360	7,462	25,069
		08-5360	-	7,940
Total for program			<u>53,164</u>	<u>48,486</u>
Pass-Through Indiana Department of Workforce Development Tech-Prep Education Career Majors Moving Forward Moving Forward	84.243			
		TP-6-58	17,332	-
		CPS-6-58	16,785	35,848
		CPS-7-58	3,194	44,637
Total for program			<u>37,311</u>	<u>80,485</u>
Pass-Through Indiana Department of Education State Grants for Innovative Programs	84.298			
		05-154	6,309	-
		06-5360	14,444	1,911
		07-5360	-	11,010
Total for program			<u>20,753</u>	<u>12,921</u>
Education Technology State Grants	84.318			
		FY05/07	10,628	-
Reading First State Grants	84.357			
		FY06/07	235,370	-
		FY07/08	333,432	271,720
		FY08/09	-	346,075
Total for program			<u>568,802</u>	<u>617,795</u>
English Language Acquisition Grants	84.365			
		FY07/08	74,659	-
		FY08/09	-	93,300
Total for program			<u>74,659</u>	<u>93,300</u>
Improving Teacher Quality State Grants	84.367			
		05-187	21,532	-
		06-5360	234,759	18,458
		07-5360	7,113	44,976
		08-5360	-	900
Total for program			<u>263,404</u>	<u>64,334</u>
Total for federal grantor agency			<u>5,003,135</u>	<u>6,606,304</u>
Total federal awards expended			<u>\$ 8,434,089</u>	<u>\$ 10,295,242</u>

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

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

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Metropolitan School District of Warren Township (School Corporation) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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

II. Noncash Assistance

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2008 and 2009. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2008	2009
School Breakfast Program	10.553	\$ 91,434	\$ 61,077
National School Lunch Program	10.555	359,217	252,883

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

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
84.357	Child Nutrition Cluster Title I Cluster Reading First State Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$561,880

Auditee qualified as low-risk auditee? no

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

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

FINDING NUMBER 2007-1

Original SBA Audit Report Number: B32119
Fiscal Year: 2007
Auditee Contact Person: David Holt
Title of Contact Person: Chief Financial Officer
Phone Number: 317-869-4364
Status of Finding: Pending Department of Education Notification

The School District reviewed the POS register information against the Claim for Reimbursement to verify the amount that was initially discovered in April 2007 by the Food Service Department. The amount of over-payment initially discovered and then cited in the 2007 Biennium audit was reverified to be correct.

Contact was made to the Department of Education to disclose the over-payment along with documentation to support the amount. The Department of Education has not notified the School District as to the proper course of action that they will pursue in this matter.

To ensure that the software error does not occur in the future, the Food Service Contract Administrator conducts monthly audits of the register information compared to active PIN numbers in the POS system to make sure that duplicate entries are not submitted.

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
EXIT CONFERENCE

The contents of this report were discussed on March 1, 2010, with David Holt, Treasurer; Dr. Peggy Hinckley, Superintendent of Schools; and Lisa Hedge, Accounting Manager/Deputy Treasurer. The officials concurred with our audit findings.