

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

FINANCIAL STATEMENT AUDIT REPORT  
OF

METROPOLITAN SCHOOL DISTRICT  
OF WARREN TOWNSHIP  
MARION COUNTY, INDIANA

July 1, 2017 to June 30, 2019



**FILED**  
03/11/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	David Holt	07-01-17 to 12-31-20
Superintendent of Schools	Dr. Dena Cushenberry Dr. Timothy Hanson	07-01-17 to 06-30-18 07-01-18 to 06-30-22
President of the School Board	Anthony Mendez Julie French Terri Amos Rachel Burke	07-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statement**

We have audited the accompanying financial statement of the Metropolitan School District of Warren Township (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2017 to June 30, 2019, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School Corporation's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2017 to June 30, 2019.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2017 to June 30, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated February 26, 2020, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

February 26, 2020

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
General	\$ 9,002,342	\$ 87,614,377	\$ 90,148,152	\$ 529,919	\$ 6,998,486	\$ 87,550,168	\$ 90,140,072	\$ 183,888	\$ 4,592,470
Operating Referendum Tax Levy	-	-	-	-	-	3,201,140	2,137,733	-	1,063,407
Debt Service	72,455	14,172,603	14,176,675	-	68,383	12,483,658	12,475,000	-	77,041
Capital Projects	4,485,293	9,240,807	11,221,923	3,673	2,507,850	9,792,754	9,490,649	-	2,809,955
School Transportation	1,945,825	8,239,884	8,865,998	-	1,319,711	8,655,127	8,808,447	-	1,166,391
School Bus Replacement	221,762	1,172,454	1,058,534	-	335,682	1,288,105	1,076,665	-	547,122
Local Rainy Day	3,737,000	-	-	-	3,737,000	-	-	-	3,737,000
Retirement/Severance Bond	2,633,422	-	-	-	2,633,422	-	-	(2,633,422)	-
2014 GO Bond Issue	2,742	-	-	-	2,742	-	2,742	-	-
Series 1 - MSD Warren Safe Keeping Account	178,397	10,500	115,947	-	72,950	-	72,950	-	-
2019 GO Bond Issue	-	-	-	-	-	-	1,391,659	3,516,489	2,124,830
School Lunch	3,949,812	8,619,607	8,424,498	(329,672)	3,815,249	8,733,923	7,845,087	(5,545)	4,698,540
Textbook Rental	1,229,038	1,123,253	1,550,155	-	802,136	941,588	2,109,966	-	(366,242)
Repair and Replacement	-	184,455	184,455	-	-	-	-	-	-
Self-Insurance	-	-	-	-	-	-	-	2,633,422	2,633,422
Warren Performing Arts Center	118,336	151,075	100,500	-	168,911	231,421	349,391	-	50,941
Child Care Program	98,077	1,523,935	1,381,407	-	240,605	1,441,311	1,653,013	-	28,903
Alternative Education	-	150,774	150,774	-	-	151,652	151,652	-	-
Renaissance Program	2,613	1,221	342	-	3,492	889	626	-	3,755
FY14 Early Intervention Grant	-	-	-	-	-	46,539	41,463	-	5,076
FY17 Early Intervention Grant	61,181	-	61,181	-	-	-	-	-	-
Meaningful Mentoring Grant	7,791	1,925	-	-	9,716	-	7,168	-	2,548
FY12 WCHS Yoga for Heart and Mind	-	-	-	-	-	1,700	946	-	754
Dollar General Literacy	-	-	-	-	-	16,865	50,595	-	(33,730)
Raymond Park Intermediate Grants	1,877	-	1,317	-	560	-	560	-	-
FY19 CMS/SMS - Urban League STEM Grant	-	-	-	-	-	5,545	5,545	-	-
FY14 First Robotics - WCC	3,000	-	1,000	-	2,000	-	2,000	-	-
Chartwell's Donations	16,768	8,000	10,000	-	14,768	9,000	10,485	-	13,283
Food Service Grants	17	5,735	-	-	5,752	1,500	100	-	7,152
FY16 Continuing Education Grant	1,466	-	-	-	1,466	-	1,280	-	186
Special Ed Grants	2,983	4,000	378	-	6,605	-	370	-	6,235
Walker Career Center Grants	-	-	-	-	-	2,000	-	-	2,000
Brookview Grants	1,330	6,403	5,972	-	1,761	-	1,760	-	1
Grassy Creek Grants	3,208	-	1,976	-	1,232	-	308	-	924
WCHS Grants	-	5,365	5,365	-	-	9,000	8,188	-	812
Eastridge Grants	(38)	-	(38)	-	-	-	-	-	-
FY15 WCHS Band, Guard Fund	1,000	-	-	-	1,000	-	1,000	-	-
Stony Brook Middle School Grants	708	-	461	-	247	-	196	-	51
Early Childhood Center Grants	-	1,000	952	-	48	1,000	-	-	1,048
FY17 CMS/CIS Urban League STEM Grant	(4,196)	4,196	-	-	-	-	-	-	-
Raymond Park MS Grant	-	2,000	1,120	-	880	-	711	-	169
FY18 STEM Grant - CMS	-	3,833	5,072	-	(1,239)	1,239	-	-	-
Blended Learning Fund	10,826	500	7,685	-	3,641	-	1,305	-	2,336
ISB Library - WCHS	21,250	5,000	19,926	-	6,324	5,000	-	-	11,324
CICF - WCHS - Luttrell Mem. Scholarship	4,007	-	-	-	4,007	-	-	-	4,007
WCHS - CICFI Library Collection Dev	8,139	15,350	22,987	-	502	14,500	14,376	-	626
Library - Book Fair Fund	-	14,293	1,137	-	13,156	33,419	29,910	-	16,665
Wellness Center - Target Parent Training	8,338	-	-	-	8,338	-	-	-	8,338
FY00-01 OASIS Training	4,125	-	125	-	4,000	210	151	-	4,059
SME Foundation Prime Grant	6,163	8,000	-	-	14,163	-	7,149	-	7,014
Local Adult, Alternative, and Continuing Education	-	4,933	16,060	-	(11,127)	11,127	-	-	-

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
FY02-04 Lilly #2001-1495	239,223	-	41,788	-	197,435	150	69,919	-	127,666
FY17 Lily Comprehensive Counseling	31,944	-	31,944	-	-	-	-	-	-
FY18 Prevention Matters Grant	-	30,000	4,841	-	25,159	132,513	155,120	-	2,552
Extra-Curricular Activities	80,484	65,023	70,708	-	74,799	62,799	81,863	-	55,735
Donations	(7)	845	771	-	67	1,132	1,132	(67)	-
Warren Central High School Grants	(100,170)	17,408	-	-	(82,762)	5,250	-	-	(77,512)
Recreational Activities	5,065	100	755	-	4,410	-	1,302	-	3,108
Transportation - Pepsi Fund	2,469	3,007	1,576	-	3,900	1,986	1,526	-	4,360
Service Bldg. - Pepsi Fund	808	1,210	689	-	1,329	983	1,920	-	392
FY13 WCC - Prostart National - FACS	1,033	-	833	-	200	-	-	-	200
WCC Mobile Media Production	(10,877)	6,750	(4,127)	-	-	-	-	-	-
Technology Repair (District)	(36,886)	922	(35,965)	-	1	19,575	579	-	18,997
Warren Retirement Dinner	644	750	29	-	1,365	750	-	-	2,115
Warrior Pride Clean Up	(6,414)	2,500	946	-	(4,860)	-	-	67	(4,793)
Special Projects	64,214	1,980	64,611	-	1,583	12,716	11,824	-	2,475
Bowen Foundation Certification Grant	2,506	-	2,506	-	-	-	-	-	-
Formative Assessment	-	146,791	146,791	-	-	141,827	233,567	-	(91,740)
FY19 Cybersecurity Grant	-	-	-	-	-	25,000	25,000	-	-
FY19 PLTW Cybersecurity Grant	-	-	-	-	-	-	2,200	-	(2,200)
FY19 Cybersecurity Task Force	-	-	-	-	-	2,000	225	-	1,775
Walker Career Center - Equipment (Radio Tower)	1,100	-	-	-	1,100	-	-	-	1,100
Principal Leadership Academy	423,420	119,650	156,161	-	386,909	124,746	176,198	-	335,457
FY15 Adult and Continuing Education	(3,839)	-	(3,839)	-	-	-	-	-	-
FY17 Adult and Continuing Education	(331,841)	331,841	-	-	-	-	-	-	-
FY18 Adult and Continuing Education	-	700,322	913,178	-	(212,856)	212,856	-	-	-
FY18 Work Indiana Grant	-	59,187	96,994	-	(37,807)	137,771	117,712	-	(17,748)
FY19 Adult and Continuing Education	-	-	-	-	-	657,662	856,143	-	(198,481)
FY16 Adult and Continuing Education	1,155	-	-	-	1,155	-	1,155	-	-
Medicaid Reimbursement	42,406	128,335	-	(170,741)	-	181,977	-	(157,629)	24,348
FY19 Secure School Safety Grant	-	-	-	-	-	50,000	50,000	-	-
FY19 Non-English Speaking Program	-	-	-	-	-	309,115	274,733	-	34,382
FY18 Non-English Speaking Program	-	255,570	199,531	-	56,039	-	56,039	-	-
FY16 Non-English Speaking Program	30,356	-	30,356	-	-	-	-	-	-
School Technology	628,296	43,608	127,617	-	544,287	45,457	182,205	-	407,539
Career and Technical Performance Grant	31,647	84,112	89,288	-	26,471	89,809	33,708	-	82,572
Teacher Appreciation Grant	1,382	-	-	-	1,382	-	-	-	1,382
Teacher Performance Awards	(25,964)	-	(25,964)	-	-	-	-	-	-
FY18 Excellence in Performance	-	476,108	472,888	-	3,220	-	-	(3,220)	-
FY19 Excellence in Performance	-	-	-	-	-	350,515	353,735	3,220	-
WCC - Building Trades	(14,754)	1,014	48,781	179,215	116,694	50	118,357	-	(1,613)
WCHS Jr. ROTC	50,032	44,092	89,018	-	5,106	67,132	51,141	-	21,097
Miscellaneous Programs	-	-	-	-	-	75,156	65,895	-	9,261
FY17 High Ability Grant	13,570	-	13,570	-	-	-	-	-	-
FY18 High Ability Grant	-	76,626	68,038	-	8,588	-	8,588	-	-
FY17 Dual Language Immersion	(41,574)	41,574	-	-	-	-	-	-	-
FY19 Title I Basic	-	-	-	-	-	2,903,147	3,227,777	-	(324,630)
FY16 Title I Basic	(14)	-	-	-	(14)	-	(14)	-	-
FY17 Title I Basic	(427,969)	829,313	401,344	-	-	-	-	-	-
FY18 Title I Basic	-	2,796,220	3,459,646	-	(663,426)	1,261,199	597,773	-	-
FY17 SIG 1003(a) Grant	(53,234)	267,074	213,929	-	(89)	-	(89)	-	-
FY18 SIG 1003(a) Grant	-	212,413	295,096	-	(82,683)	107,267	24,584	-	-

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Years Ended June 30, 2018 and 2019

Fund	Cash and Investments 07-01-17	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19
FY15 Title I School Improvement Grant SMS	(78,309)	488,824	424,888	-	(14,373)	40,516	26,143	-	-
FY17 Title I School Improvement Grant SH	(9,752)	262,617	274,128	-	(21,263)	254,680	251,882	-	(18,465)
FY19 IDEA, Part B	-	-	-	-	-	2,439,996	2,684,730	-	(244,734)
FY16 IDEA, Part B	(27,871)	116,818	88,947	-	-	-	-	-	-
FY17 IDEA, Part B	(448,911)	888,059	442,982	-	(3,834)	12,895	9,061	-	-
FY18 IDEA, Part B	-	2,348,678	2,601,585	-	(252,907)	667,364	416,657	-	(2,200)
FY03 CSPD CFDA#84.027A	(34)	-	-	-	(34)	-	-	34	-
FY16 Preschool Section 619	-	757	757	-	-	-	-	-	-
FY17 Preschool Section 619	(12,059)	21,894	9,835	-	-	1,951	1,951	-	-
FY04 IDEA Carryover Grant	(13,322)	-	-	-	(13,322)	-	(13,322)	-	-
FY18 Preschool Section 619	-	55,510	61,660	-	(6,150)	13,837	7,687	-	-
FY19 Preschool Section 619	-	-	-	-	-	55,082	59,600	-	(4,518)
Adult Basic Education	-	-	-	-	-	380,340	544,382	-	(164,042)
FY17 ABE Federal Grant	(225,221)	225,251	30	-	-	-	-	-	-
FY18 ABE Federal Grant	-	351,077	531,199	-	(180,122)	180,122	-	-	-
FY16 EL Civics Grant	2	-	-	-	2	-	2	-	-
FY17 EL Civics Grant	(2,067)	-	(2,067)	-	-	-	-	-	-
FY16 ABE Federal Grant	-	-	2,719	-	(2,719)	-	(2,719)	-	-
FY19 Title IV Grant	-	-	-	-	-	225,083	242,119	-	(17,036)
FY19 IN School Bus Propane Grant	-	-	-	-	-	42,161	42,161	-	-
Medicaid Reimbursement - Federal	729,109	417,788	376,734	(29,506)	740,657	469,865	456,041	(20,749)	733,732
21st Century Learning Center	-	-	252	-	(252)	257,704	300,066	-	(42,614)
21st Century Comm Learning Center	-	263,750	263,750	-	-	-	-	-	-
21st CCLC Cohort	-	233,996	233,996	-	-	228,999	228,999	-	-
FY15 Perkins	(245)	-	-	-	(245)	-	(245)	-	-
FY16 Perkins	-	-	631	-	(631)	-	(631)	-	-
FY17 Perkins	(76,240)	80,566	6,053	-	(1,727)	-	(1,727)	-	-
FY18 Perkins	-	191,947	204,171	-	(12,224)	74,417	62,193	-	-
FY17 McKinney-Vento Homeless 84.196	(13,670)	54,357	43,309	-	(2,622)	26,092	38,774	-	(15,304)
FY15 Title II	(46,098)	129,942	83,844	-	-	-	-	-	-
FY16 Title II	-	168,733	210,177	-	(41,444)	74,175	32,731	-	-
FY17 Summer of E-Learning	-	8,000	8,000	-	-	-	-	-	-
FY17 Title II	-	-	-	-	-	413,015	442,060	-	(29,045)
FY18 Title II	-	-	-	-	-	23,226	23,226	-	-
FY17 Title III, Part A	(6,826)	38,247	32,296	-	(875)	5,899	239	-	4,785
FY18 Title III, Part A	-	98,511	104,427	-	(5,916)	50,543	50,650	-	(6,023)
FY16 Title III, Part A	(30,302)	36,968	6,666	-	-	-	-	-	-
FY19 Title III, Part A	-	-	-	-	-	108,499	114,618	-	(6,119)
Race to the Top	(151,005)	296,124	144,967	-	152	-	152	-	-
FY18 Gear up Grant - CMS	-	1,893	2,515	-	(622)	4,402	14,652	-	(10,872)
IDEA Part B (Arra Stimulus)	(28,515)	-	(28,515)	-	-	-	-	-	-
Payroll Clearing Account	(6,040,850)	51,778,824	54,595,225	-	(8,857,251)	62,452,889	66,096,242	-	(12,500,604)
Prepaid Food Service	-	-	-	-	-	631,978	588,307	-	43,671
Totals	<u>\$ 21,953,082</u>	<u>\$ 197,598,954</u>	<u>\$ 205,241,525</u>	<u>\$ 182,888</u>	<u>\$ 14,493,399</u>	<u>\$ 210,746,650</u>	<u>\$ 217,389,716</u>	<u>\$ 3,516,488</u>	<u>\$ 11,366,821</u>

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

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

**B. Basis of Accounting**

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

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

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

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

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

*E. Disbursements*

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

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

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

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

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

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

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

*F. Other Financing Sources and Uses*

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

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

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

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

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

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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

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

**Note 5. Risk Management**

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

*Financial Report*

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

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

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

*Contributions*

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

*B. Teachers' Retirement Fund*

*Plan Description*

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

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

*Financial Report*

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

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

*Contributions*

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

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

**Note 7. *Establishment of the Education Fund and Operations Fund***

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

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

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

**Note 8. *Negative Receipts and Disbursements***

The financial statement contains some disbursements which are the result of adjustments (recording entries) related to prior periods.

**Note 9. *Cash Balance Deficits***

The financial statement contains some funds with deficits in cash. Negative balances in grant funds are due primarily to the time lapse between when expenditures are made by the School Corporation and when reimbursements are received from the granting agency. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2018 and 2019.

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

The Textbook Rental fund includes technology repairs. Repairs are made by the School Corporation and are charged back to the parents. The Warren Central High School Grants fund was established as a reimbursable fund between the School Corporation and the High School Athletic Department for the purchase of a new scoreboard at the varsity stadium. The Athletic Department secured sponsorships to be received over a 10-year period to pay off the upfront costs to purchase the new scoreboard. The WCC - Building Trades fund was established for the Walker Career Center to support the Building Trades class curriculum to build a new house each year. Expenses are paid during construction and then offset by the sale of the house. The Warrior Pride Clean Up fund had a \$5,000 sponsorship that was outstanding and was not refunded as of June 30, 2019. The Local Adult, Alternative, and Continuing Education fund was a reimbursable grant through the Department of Workforce Development that had not received the reimbursement as of June 30, 2019. The Dollar General Literacy fund is the Interlocal School Consortium for the purchase of natural gas. Fees for this fund were not collected as of June 30, 2019. Payroll Clearing Account fund is a liability account and is related to different deductions and expenses that cross over different time periods. The liability account showed an increase from fiscal year 2017-2018 to 2018-2019 primarily related to increases in health insurance claims expenditures. The district health insurance employer and employee deduction rates are based upon a calendar year basis with rates adjusted each January to forecast expected claims over the subsequent 12-month period.

**Note 10. Holding Corporation**

The School Corporation has entered into a capital lease with MSD Warren Township Vision 2005 Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during fiscal years 2017-2018 and 2018-2019 totaled \$12,474,000 and \$12,475,000, respectively.

**Note 11. Subsequent Event**

The School Corporation has entered into a lease agreement with the MSD Warren Township Vision 2005 School Building Corporation (the lessor). The lessor issued Ad Valorem Property Tax First Mortgage Bonds, Series 2019, with a principal amount of \$35,000,000 on November 7, 2019. The bond proceeds will be used to renovate, improve, and expand Lowell Elementary School. Lease payments will be due semiannually, on each January 10 and July 10 of each year beginning on July 10, 2020.

**Note 12. Other Postemployment Benefits**

The School Corporation provides to eligible retirees and their spouses the following benefits: health, dental, and vision. These benefits pose a liability to the School Corporation for this year and in future years. Information regarding the benefits can be obtained by contacting the School Corporation.

#### OTHER INFORMATION - UNAUDITED

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

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

The other information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

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

	General	Operating Referendum Tax Levy	Debt Service	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 9,002,342	\$ -	\$ 72,455	\$ 4,485,293	\$ 1,945,825	\$ 221,762	\$ 3,737,000	\$ 2,633,422
Receipts:								
Local sources	648,685	-	14,172,603	9,240,807	8,234,557	1,172,454	-	-
State sources	86,965,692	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,327	-	-	-
Total receipts	87,614,377	-	14,172,603	9,240,807	8,239,884	1,172,454	-	-
Disbursements:								
Instruction	59,156,784	-	-	-	-	-	-	-
Support services	29,625,073	-	-	7,165,557	8,865,998	1,058,534	-	-
Noninstructional services	1,366,295	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	3,852,966	-	-	-	-
Debt service	-	-	14,176,675	203,400	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	90,148,152	-	14,176,675	11,221,923	8,865,998	1,058,534	-	-
Excess (deficiency) of receipts over disbursements	(2,533,775)	-	(4,072)	(1,981,116)	(626,114)	113,920	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	3,673	-	-	-	-
Transfers in	529,919	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	529,919	-	-	3,673	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,003,856)	-	(4,072)	(1,977,443)	(626,114)	113,920	-	-
Cash and investments - ending	\$ 6,998,486	\$ -	\$ 68,383	\$ 2,507,850	\$ 1,319,711	\$ 335,682	\$ 3,737,000	\$ 2,633,422

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

	2014 GO Bond Issue	Series 1 - MSD Warren Safe Keeping Account	2019 GO Bond Issue	School Lunch	Textbook Rental	Repair and Replacement	Self- Insurance	Warren Performing Arts Center
Cash and investments - beginning	\$ 2,742	\$ 178,397	\$ -	\$ 3,949,812	\$ 1,229,038	\$ -	\$ -	\$ 118,336
Receipts:								
Local sources	-	10,500	-	1,102,870	396,662	-	-	151,075
State sources	-	-	-	26,307	726,591	-	-	-
Federal sources	-	-	-	7,490,430	-	-	-	-
Other receipts	-	-	-	-	-	184,455	-	-
Total receipts	-	10,500	-	8,619,607	1,123,253	184,455	-	151,075
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	-	1,040	1,549,625	-	-	100,500
Noninstructional services	-	-	-	875,912	-	-	-	-
Facilities acquisition and construction	-	115,947	-	7,547,546	530	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	184,455	-	-
Total disbursements	-	115,947	-	8,424,498	1,550,155	184,455	-	100,500
Excess (deficiency) of receipts over disbursements	-	(105,447)	-	195,109	(426,902)	-	-	50,575
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	184,455	-	-
Transfers out	-	-	-	(329,672)	-	(184,455)	-	-
Total other financing sources (uses)	-	-	-	(329,672)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(105,447)	-	(134,563)	(426,902)	-	-	50,575
Cash and investments - ending	\$ 2,742	\$ 72,950	\$ -	\$ 3,815,249	\$ 802,136	\$ -	\$ -	\$ 168,911

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

	Child Care Program	Alternative Education	Renaissance Program	FY14 Early Intervention Grant	FY17 Early Intervention Grant	Meaningful Mentoring Grant	FY12 WCHS Yoga for Heart and Mind	Dollar General Literacy
Cash and investments - beginning	\$ 98,077	\$ -	\$ 2,613	\$ -	\$ 61,181	\$ 7,791	\$ -	\$ -
Receipts:								
Local sources	1,523,935	-	1,221	-	-	1,925	-	-
State sources	-	150,774	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	1,523,935	150,774	1,221	-	-	1,925	-	-
Disbursements:								
Instruction	726,996	150,774	342	-	61,181	-	-	-
Support services	228,877	-	-	-	-	-	-	-
Noninstructional services	425,534	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,381,407	150,774	342	-	61,181	-	-	-
Excess (deficiency) of receipts over disbursements	142,528	-	879	-	(61,181)	1,925	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	142,528	-	879	-	(61,181)	1,925	-	-
Cash and investments - ending	\$ 240,605	\$ -	\$ 3,492	\$ -	\$ -	\$ 9,716	\$ -	\$ -

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

	Raymond Park Intermediate Grants	FY19 CMS/SMS - Urban League STEM Grant	FY14 First Robotics - WCC	Chartwell's Donations	Food Service Grants	FY16 Continuing Education Grant	Special Ed Grants	Walker Career Center Grants
Cash and investments - beginning	\$ 1,877	\$ -	\$ 3,000	\$ 16,768	\$ 17	\$ 1,466	\$ 2,983	\$ -
Receipts:								
Local sources	-	-	-	8,000	5,735	-	4,000	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	8,000	5,735	-	4,000	-
Disbursements:								
Instruction	1,317	-	1,000	-	-	-	378	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	2,000	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	8,000	-	-	-	-
Total disbursements	1,317	-	1,000	10,000	-	-	378	-
Excess (deficiency) of receipts over disbursements	(1,317)	-	(1,000)	(2,000)	5,735	-	3,622	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,317)	-	(1,000)	(2,000)	5,735	-	3,622	-
Cash and investments - ending	\$ 560	\$ -	\$ 2,000	\$ 14,768	\$ 5,752	\$ 1,466	\$ 6,605	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2018

	Brookview Grants	Grassy Creek Grants	WCHS Grants	Eastridge Grants	FY15 WCHS Band, Guard Fund	Stony Brook Middle School Grants	Early Childhood Center Grants	FY17 CMS/CIS Urban League STEM Grant
Cash and investments - beginning	\$ 1,330	\$ 3,208	\$ -	\$ (38)	\$ 1,000	\$ 708	\$ -	\$ (4,196)
Receipts:								
Local sources	6,403	-	5,365	-	-	-	1,000	4,196
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	6,403	-	5,365	-	-	-	1,000	4,196
Disbursements:								
Instruction	5,972	1,976	5,365	(38)	-	461	952	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	5,972	1,976	5,365	(38)	-	461	952	-
Excess (deficiency) of receipts over disbursements	431	(1,976)	-	38	-	(461)	48	4,196
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	431	(1,976)	-	38	-	(461)	48	4,196
Cash and investments - ending	\$ 1,761	\$ 1,232	\$ -	\$ -	\$ 1,000	\$ 247	\$ 48	\$ -

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

	Raymond Park MS Grant	FY18 STEM Grant - CMS	Blended Learning Fund	ISB Library - WCHS	CICF - WCHS - Lutrell Mem. Scholarship	WCHS - CICFI Library Collection Dev	Library - Book Fair Fund	Wellness Center - Target Parent Training
Cash and investments - beginning	\$ -	\$ -	\$ 10,826	\$ 21,250	\$ 4,007	\$ 8,139	\$ -	\$ 8,338
Receipts:								
Local sources	2,000	3,833	500	5,000	-	15,350	-	-
State sources	-	-	-	-	-	-	14,293	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,000	3,833	500	5,000	-	15,350	14,293	-
Disbursements:								
Instruction	1,120	5,072	-	-	-	-	-	-
Support services	-	-	7,685	-	-	22,987	1,137	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	19,926	-	-	-	-
Total disbursements	1,120	5,072	7,685	19,926	-	22,987	1,137	-
Excess (deficiency) of receipts over disbursements	880	(1,239)	(7,185)	(14,926)	-	(7,637)	13,156	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	880	(1,239)	(7,185)	(14,926)	-	(7,637)	13,156	-
Cash and investments - ending	\$ 880	\$ (1,239)	\$ 3,641	\$ 6,324	\$ 4,007	\$ 502	\$ 13,156	\$ 8,338

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

	FY00-01 OASIS Training	SME Foundation Prime Grant	Local Adult, Alternative, and Continuing Education	FY02-04 Lilly #2001-1495	FY17 Lily Comprehensive Counseling	FY18 Prevention Matters Grant	Extra- Curricular Activities	Donations
Cash and investments - beginning	\$ 4,125	\$ 6,163	\$ -	\$ 239,223	\$ 31,944	\$ -	\$ 80,484	\$ (7)
Receipts:								
Local sources	-	8,000	-	-	-	30,000	65,023	845
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	4,933	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	8,000	4,933	-	-	30,000	65,023	845
Disbursements:								
Instruction	-	-	16,060	-	-	-	-	-
Support services	125	-	-	41,788	31,944	4,841	70,708	-
Noninstructional services	-	-	-	-	-	-	-	771
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	125	-	16,060	41,788	31,944	4,841	70,708	771
Excess (deficiency) of receipts over disbursements	(125)	8,000	(11,127)	(41,788)	(31,944)	25,159	(5,685)	74
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(125)	8,000	(11,127)	(41,788)	(31,944)	25,159	(5,685)	74
Cash and investments - ending	\$ 4,000	\$ 14,163	\$ (11,127)	\$ 197,435	\$ -	\$ 25,159	\$ 74,799	\$ 67

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	Warren Central High School Grants	Recreational Activities	Transportation - Pepsi Fund	Service Bldg. - Pepsi Fund	FY13 WCC - Prostart National - FACS	WCC Mobile Media Production	Technology Repair (District)	Warren Retirement Dinner
Cash and investments - beginning	\$ (100,170)	\$ 5,065	\$ 2,469	\$ 808	\$ 1,033	\$ (10,877)	\$ (36,886)	\$ 644
Receipts:								
Local sources	17,408	100	3,007	1,210	-	6,750	922	750
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>17,408</u>	<u>100</u>	<u>3,007</u>	<u>1,210</u>	<u>-</u>	<u>6,750</u>	<u>922</u>	<u>750</u>
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	106	1,576	689	-	-	(35,965)	29
Noninstructional services	-	-	-	-	833	-	-	-
Facilities acquisition and construction	-	649	-	-	-	(4,127)	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>755</u>	<u>1,576</u>	<u>689</u>	<u>833</u>	<u>(4,127)</u>	<u>(35,965)</u>	<u>29</u>
Excess (deficiency) of receipts over disbursements	<u>17,408</u>	<u>(655)</u>	<u>1,431</u>	<u>521</u>	<u>(833)</u>	<u>10,877</u>	<u>36,887</u>	<u>721</u>
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>17,408</u>	<u>(655)</u>	<u>1,431</u>	<u>521</u>	<u>(833)</u>	<u>10,877</u>	<u>36,887</u>	<u>721</u>
Cash and investments - ending	\$ <u>(82,762)</u>	\$ <u>4,410</u>	\$ <u>3,900</u>	\$ <u>1,329</u>	\$ <u>200</u>	\$ <u>-</u>	\$ <u>1</u>	\$ <u>1,365</u>

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

	Warrior Pride Clean Up	Special Projects	Bowen Foundation Certification Grant	Formative Assessment	FY19 Cybersecurity Grant	FY19 PLTW Cybersecurity Grant	FY19 Cybersecurity Task Force	Walker Career Center - Equipment (Radio Tower)
Cash and investments - beginning	\$ (6,414)	\$ 64,214	\$ 2,506	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Receipts:								
Local sources	2,500	1,980	-	-	-	-	-	-
State sources	-	-	-	146,791	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,500	1,980	-	146,791	-	-	-	-
Disbursements:								
Instruction	-	12,984	2,506	-	-	-	-	-
Support services	-	51,627	-	146,791	-	-	-	-
Noninstructional services	946	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	946	64,611	2,506	146,791	-	-	-	-
Excess (deficiency) of receipts over disbursements	1,554	(62,631)	(2,506)	-	-	-	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,554	(62,631)	(2,506)	-	-	-	-	-
Cash and investments - ending	\$ (4,860)	\$ 1,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2018

	Principal Leadership Academy	FY15 Adult and Continuing Education	FY17 Adult and Continuing Education	FY18 Adult and Continuing Education	FY18 Work Indiana Grant	FY19 Adult and Continuing Education	FY16 Adult and Continuing Education	Medicaid Reimbursement
Cash and investments - beginning	\$ 423,420	\$ (3,839)	\$ (331,841)	\$ -	\$ -	\$ -	\$ 1,155	\$ 42,406
Receipts:								
Local sources	119,650	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	128,335
Federal sources	-	-	331,841	700,322	59,187	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	119,650	-	331,841	700,322	59,187	-	-	128,335
Disbursements:								
Instruction	114,452	(2,177)	-	795,727	96,994	-	-	-
Support services	41,709	(1,662)	-	117,451	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	156,161	(3,839)	-	913,178	96,994	-	-	-
Excess (deficiency) of receipts over disbursements	(36,511)	3,839	331,841	(212,856)	(37,807)	-	-	128,335
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	39,645
Transfers out	-	-	-	-	-	-	-	(210,386)
Total other financing sources (uses)	-	-	-	-	-	-	-	(170,741)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(36,511)	3,839	331,841	(212,856)	(37,807)	-	-	(42,406)
Cash and investments - ending	\$ 386,909	\$ -	\$ -	\$ (212,856)	\$ (37,807)	\$ -	\$ 1,155	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2018

	FY19 Secure School Safety Grant	FY18 Non-English Speaking Program	FY19 Non-English Speaking Program	FY16 Non-English Speaking Program	School Technology	Career and Technical Performance Grant	Teacher Appreciation Grant	Teacher Performance Awards
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 30,356	\$ 628,296	\$ 31,647	\$ 1,382	\$ (25,964)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	255,570	-	-	4,530	-	-	-
Federal sources	-	-	-	-	39,078	84,112	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	255,570	-	-	43,608	84,112	-	-
Disbursements:								
Instruction	-	199,531	-	30,356	17,588	89,288	-	(25,964)
Support services	-	-	-	-	110,029	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	199,531	-	30,356	127,617	89,288	-	(25,964)
Excess (deficiency) of receipts over disbursements	-	56,039	-	(30,356)	(84,009)	(5,176)	-	25,964
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	56,039	-	(30,356)	(84,009)	(5,176)	-	25,964
Cash and investments - ending	\$ -	\$ 56,039	\$ -	\$ -	\$ 544,287	\$ 26,471	\$ 1,382	\$ -

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

	FY18 Excellence in Performance	FY19 Excellence in Performance	WCC - Building Trades	WCHS Jr. ROTC	Miscellaneous Programs	FY17 High Ability Grant	FY18 High Ability Grant	FY17 Dual Language Immersion
Cash and investments - beginning	\$ -	\$ -	\$ (14,754)	\$ 50,032	\$ -	\$ 13,570	\$ -	\$ (41,574)
Receipts:								
Local sources	-	-	1,014	-	-	-	-	-
State sources	476,108	-	-	-	-	-	76,626	41,574
Federal sources	-	-	-	44,092	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>476,108</u>	<u>-</u>	<u>1,014</u>	<u>44,092</u>	<u>-</u>	<u>-</u>	<u>76,626</u>	<u>41,574</u>
Disbursements:								
Instruction	472,888	-	48,781	89,018	-	2,000	63,038	-
Support services	-	-	-	-	-	11,570	5,000	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>472,888</u>	<u>-</u>	<u>48,781</u>	<u>89,018</u>	<u>-</u>	<u>13,570</u>	<u>68,038</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,220</u>	<u>-</u>	<u>(47,767)</u>	<u>(44,926)</u>	<u>-</u>	<u>(13,570)</u>	<u>8,588</u>	<u>41,574</u>
Other financing sources (uses):								
Sale of capital assets	-	-	179,215	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>179,215</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>3,220</u>	<u>-</u>	<u>131,448</u>	<u>(44,926)</u>	<u>-</u>	<u>(13,570)</u>	<u>8,588</u>	<u>41,574</u>
Cash and investments - ending	<u>\$ 3,220</u>	<u>\$ -</u>	<u>\$ 116,694</u>	<u>\$ 5,106</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,588</u>	<u>\$ -</u>

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

	FY19 Title I Basic	FY16 Title I Basic	FY17 Title I Basic	FY18 Title I Basic	FY17 SIG 1003(a) Grant	FY18 SIG 1003(a) Grant	FY15 Title I School Improvement Grant SMS	FY17 Title I School Improvement Grant SH
Cash and investments - beginning	\$ -	\$ (14)	\$ (427,969)	\$ -	\$ (53,234)	\$ -	\$ (78,309)	\$ (9,752)
Receipts:								
Local sources	-	-	19,441	75,473	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	809,872	2,720,747	267,074	212,413	488,824	262,617
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	829,313	2,796,220	267,074	212,413	488,824	262,617
Disbursements:								
Instruction	-	-	271,053	1,935,350	165,626	295,096	304,782	175,370
Support services	-	-	121,947	1,498,689	43,303	-	120,106	98,758
Noninstructional services	-	-	8,344	25,607	5,000	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	401,344	3,459,646	213,929	295,096	424,888	274,128
Excess (deficiency) of receipts over disbursements	-	-	427,969	(663,426)	53,145	(82,683)	63,936	(11,511)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	427,969	(663,426)	53,145	(82,683)	63,936	(11,511)
Cash and investments - ending	\$ -	\$ (14)	\$ -	\$ (663,426)	\$ (89)	\$ (82,683)	\$ (14,373)	\$ (21,263)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	FY19 IDEA, Part B	FY16 IDEA, Part B	FY17 IDEA, Part B	FY18 IDEA, Part B	FY03 CSPD CFDA# 84.027A	FY16 Preschool Section 619	FY17 Preschool Section 619	FY04 IDEA Carryover Grant
Cash and investments - beginning	\$ -	\$ (27,871)	\$ (448,911)	\$ -	\$ (34)	\$ -	\$ (12,059)	\$ (13,322)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	116,818	888,059	2,348,678	-	757	21,894	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	116,818	888,059	2,348,678	-	757	21,894	-
Disbursements:								
Instruction	-	92,763	298,808	1,815,974	-	757	9,835	-
Support services	-	(3,816)	144,174	785,611	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	88,947	442,982	2,601,585	-	757	9,835	-
Excess (deficiency) of receipts over disbursements	-	27,871	445,077	(252,907)	-	-	12,059	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	27,871	445,077	(252,907)	-	-	12,059	-
Cash and investments - ending	\$ -	\$ -	\$ (3,834)	\$ (252,907)	\$ (34)	\$ -	\$ -	\$ (13,322)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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	FY18 Preschool Section 619	FY19 Preschool Section 619	Adult Basic Education	FY17 ABE Federal Grant	FY18 ABE Federal Grant	FY16 EL Civics Grant	FY17 EL Civics Grant	FY16 ABE Federal Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (225,221)	\$ -	\$ 2	\$ (2,067)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	55,510	-	-	225,251	351,077	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	55,510	-	-	225,251	351,077	-	-	-
Disbursements:								
Instruction	61,660	-	-	30	226,449	-	(2,067)	2,719
Support services	-	-	-	-	304,750	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	61,660	-	-	30	531,199	-	(2,067)	2,719
Excess (deficiency) of receipts over disbursements	(6,150)	-	-	225,221	(180,122)	-	2,067	(2,719)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,150)	-	-	225,221	(180,122)	-	2,067	(2,719)
Cash and investments - ending	\$ (6,150)	\$ -	\$ -	\$ -	\$ (180,122)	\$ 2	\$ -	\$ (2,719)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended June 30, 2018

	FY19 Title IV Grant	FY19 IN School Bus Propane Grant	Medicaid Reimbursement - Federal	21st Century Learning Center	21st Century Comm Learning Center	21st CCLC Cohort	FY15 Perkins	FY16 Perkins
Cash and investments - beginning	\$ -	\$ -	\$ 729,109	\$ -	\$ -	\$ -	\$ (245)	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	417,788	-	263,750	233,996	-	-
Other receipts	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>417,788</b>	<b>-</b>	<b>263,750</b>	<b>233,996</b>	<b>-</b>	<b>-</b>
Disbursements:								
Instruction	-	-	303,899	252	-	-	-	-
Support services	-	-	72,835	-	-	-	-	631
Noninstructional services	-	-	-	-	263,750	233,996	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>376,734</b>	<b>252</b>	<b>263,750</b>	<b>233,996</b>	<b>-</b>	<b>631</b>
Excess (deficiency) of receipts over disbursements	-	-	41,054	(252)	-	-	-	(631)
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	10,139	-	-	-	-	-
Transfers out	-	-	(39,645)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(29,506)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	11,548	(252)	-	-	-	(631)
Cash and investments - ending	\$ -	\$ -	\$ 740,657	\$ (252)	\$ -	\$ -	\$ (245)	\$ (631)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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	FY17 Perkins	FY18 Perkins	FY17 McKinney- Vento Homeless 84.196	FY15 Title II	FY16 Title II	FY17 Summer of E-Learning	FY17 Title II	FY18 Title II
Cash and investments - beginning	\$ (76,240)	\$ -	\$ (13,670)	\$ (46,098)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	150	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	80,566	191,947	54,207	129,942	168,733	8,000	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	80,566	191,947	54,357	129,942	168,733	8,000	-	-
Disbursements:								
Instruction	1,727	188,533	31,239	-	-	-	-	-
Support services	1,846	15,638	860	83,844	210,177	8,000	-	-
Noninstructional services	-	-	11,210	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	2,480	-	-	-	-	-	-	-
Total disbursements	6,053	204,171	43,309	83,844	210,177	8,000	-	-
Excess (deficiency) of receipts over disbursements	74,513	(12,224)	11,048	46,098	(41,444)	-	-	-
Other financing sources (uses):								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	74,513	(12,224)	11,048	46,098	(41,444)	-	-	-
Cash and investments - ending	\$ (1,727)	\$ (12,224)	\$ (2,622)	\$ -	\$ (41,444)	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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	FY17 Title III, Part A	FY18 Title III, Part A	FY14 Title III, Part A	FY16 Title III, Part A	FY19 Title III, Part A	Race to the Top
Cash and investments - beginning	\$ (6,826)	\$ -	\$ -	\$ (30,302)	\$ -	\$ (151,005)
Receipts:						
Local sources	-	-	-	-	-	-
State sources	38,247	-	-	36,968	-	-
Federal sources	-	98,511	-	-	-	296,124
Other receipts	-	-	-	-	-	-
Total receipts	<u>38,247</u>	<u>98,511</u>	<u>-</u>	<u>36,968</u>	<u>-</u>	<u>296,124</u>
Disbursements:						
Instruction	91,827	68,962	-	5,932	-	91,160
Support services	19,753	10,321	-	734	-	53,807
Noninstructional services	(79,284)	25,144	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-
Total disbursements	<u>32,296</u>	<u>104,427</u>	<u>-</u>	<u>6,666</u>	<u>-</u>	<u>144,967</u>
Excess (deficiency) of receipts over disbursements	<u>5,951</u>	<u>(5,916)</u>	<u>-</u>	<u>30,302</u>	<u>-</u>	<u>151,157</u>
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>5,951</u>	<u>(5,916)</u>	<u>-</u>	<u>30,302</u>	<u>-</u>	<u>151,157</u>
Cash and investments - ending	\$ <u>(875)</u>	\$ <u>(5,916)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>152</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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	FY18 Gear up Grant - CMS	IDEA Part B (Arra Stimulus)	Payroll Clearing Account	Prepaid Food Service	Totals
Cash and investments - beginning	\$ -	\$ (28,515)	\$ (6,040,850)	\$ -	\$ 21,953,082
Receipts:					
Local sources	-	-	-	-	37,072,899
State sources	-	-	-	-	89,088,406
Federal sources	1,893	-	-	-	19,469,043
Other receipts	-	-	51,778,824	-	51,968,606
Total receipts	1,893	-	51,778,824	-	197,598,954
Disbursements:					
Instruction	2,515	-	-	-	68,582,973
Support services	-	(28,515)	-	-	52,788,822
Noninstructional services	-	-	-	-	3,166,058
Facilities acquisition and construction	-	-	-	-	11,513,511
Debt service	-	-	-	-	14,380,075
Nonprogrammed charges	-	-	54,595,225	-	54,810,086
Total disbursements	2,515	(28,515)	54,595,225	-	205,241,525
Excess (deficiency) of receipts over disbursements	(622)	28,515	(2,816,401)	-	(7,642,571)
Other financing sources (uses):					
Sale of capital assets	-	-	-	-	182,888
Transfers in	-	-	-	-	764,158
Transfers out	-	-	-	-	(764,158)
Total other financing sources (uses)	-	-	-	-	182,888
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(622)	28,515	(2,816,401)	-	(7,459,683)
Cash and investments - ending	\$ (622)	\$ -	\$ (8,857,251)	\$ -	\$ 14,493,399

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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	General	Operating Referendum Tax Levy	Debt Service	Capital Projects	School Transportation	School Bus Replacement	Local Rainy Day	Retirement/ Severance Bond
Cash and investments - beginning	\$ 6,998,486	\$ -	\$ 68,383	\$ 2,507,850	\$ 1,319,711	\$ 335,682	\$ 3,737,000	\$ 2,633,422
Receipts:								
Local sources	613,115	3,201,140	12,483,658	9,792,754	8,638,892	1,288,105	-	-
State sources	86,937,053	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	16,235	-	-	-
Total receipts	<u>87,550,168</u>	<u>3,201,140</u>	<u>12,483,658</u>	<u>9,792,754</u>	<u>8,655,127</u>	<u>1,288,105</u>	<u>-</u>	<u>-</u>
Disbursements:								
Instruction	58,449,778	1,456,025	-	-	-	-	-	-
Support services	30,171,614	681,708	-	6,851,793	8,808,447	1,076,665	-	-
Noninstructional services	1,518,680	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	2,431,577	-	-	-	-
Debt service	-	-	12,475,000	207,279	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>90,140,072</u>	<u>2,137,733</u>	<u>12,475,000</u>	<u>9,490,649</u>	<u>8,808,447</u>	<u>1,076,665</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,589,904)</u>	<u>1,063,407</u>	<u>8,658</u>	<u>302,105</u>	<u>(153,320)</u>	<u>211,440</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	237,618	-	-	-	-	-	-	-
Transfers out	(53,730)	-	-	-	-	-	-	(2,633,422)
Total other financing sources (uses)	<u>183,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,633,422)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(2,406,016)</u>	<u>1,063,407</u>	<u>8,658</u>	<u>302,105</u>	<u>(153,320)</u>	<u>211,440</u>	<u>-</u>	<u>(2,633,422)</u>
Cash and investments - ending	\$ <u>4,592,470</u>	\$ <u>1,063,407</u>	\$ <u>77,041</u>	\$ <u>2,809,955</u>	\$ <u>1,166,391</u>	\$ <u>547,122</u>	\$ <u>3,737,000</u>	\$ <u>-</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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	2014 GO Bond Issue	Series 1 - MSD Warren Safe Keeping Account	2019 GO Bond Issue	School Lunch	Textbook Rental	Repair and Replacement	Self-Insurance	Warren Performing Arts Center
Cash and investments - beginning	\$ 2,742	\$ 72,950	\$ -	\$ 3,815,249	\$ 802,136	\$ -	\$ -	\$ 168,911
Receipts:								
Local sources	-	-	-	1,122,298	225,793	-	-	231,421
State sources	-	-	-	24,727	715,795	-	-	-
Federal sources	-	-	-	7,586,898	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	-	8,733,923	941,588	-	-	231,421
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	142,455	-	2,107,026	-	-	349,391
Noninstructional services	-	-	-	588,876	-	-	-	-
Facilities acquisition and construction	2,742	72,950	1,249,204	7,256,211	2,940	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	2,742	72,950	1,391,659	7,845,087	2,109,966	-	-	349,391
Excess (deficiency) of receipts over disbursements	(2,742)	(72,950)	(1,391,659)	888,836	(1,168,378)	-	-	(117,970)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	3,516,489	-	-	-	-	-
Transfers in	-	-	-	162,038	-	-	2,633,422	-
Transfers out	-	-	-	(167,583)	-	-	-	-
Total other financing sources (uses)	-	-	3,516,489	(5,545)	-	-	2,633,422	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,742)	(72,950)	2,124,830	883,291	(1,168,378)	-	2,633,422	(117,970)
Cash and investments - ending	\$ -	\$ -	\$ 2,124,830	\$ 4,698,540	\$ (366,242)	\$ -	\$ 2,633,422	\$ 50,941

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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	Child Care Program	Alternative Education	Renaissance Program	FY14 Early Intervention Grant	FY17 Early Intervention Grant	Meaningful Mentoring Grant	FY12 WCHS Yoga for Heart and Mind	Dollar General Literacy
Cash and investments - beginning	\$ 240,605	\$ -	\$ 3,492	\$ -	\$ -	\$ 9,716	\$ -	\$ -
Receipts:								
Local sources	1,441,311	-	889	-	-	-	1,700	16,865
State sources	-	151,652	-	46,539	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>1,441,311</u>	<u>151,652</u>	<u>889</u>	<u>46,539</u>	<u>-</u>	<u>-</u>	<u>1,700</u>	<u>16,865</u>
Disbursements:								
Instruction	825,818	151,652	626	-	-	-	946	-
Support services	333,497	-	-	41,463	-	7,168	-	-
Noninstructional services	493,698	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	50,595
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>1,653,013</u>	<u>151,652</u>	<u>626</u>	<u>41,463</u>	<u>-</u>	<u>7,168</u>	<u>946</u>	<u>50,595</u>
Excess (deficiency) of receipts over disbursements	<u>(211,702)</u>	<u>-</u>	<u>263</u>	<u>5,076</u>	<u>-</u>	<u>(7,168)</u>	<u>754</u>	<u>(33,730)</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(211,702)</u>	<u>-</u>	<u>263</u>	<u>5,076</u>	<u>-</u>	<u>(7,168)</u>	<u>754</u>	<u>(33,730)</u>
Cash and investments - ending	<u>\$ 28,903</u>	<u>\$ -</u>	<u>\$ 3,755</u>	<u>\$ 5,076</u>	<u>\$ -</u>	<u>\$ 2,548</u>	<u>\$ 754</u>	<u>\$ (33,730)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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	Raymond Park Intermediate Grants	FY19 CMS/SMS - Urban League STEM Grant	FY14 First Robotics - WCC	Chartwell's Donations	Food Service Grants	FY16 Continuing Education Grant	Special Ed Grants	Walker Career Center Grants
Cash and investments - beginning	\$ 560	\$ -	\$ 2,000	\$ 14,768	\$ 5,752	\$ 1,466	\$ 6,605	\$ -
Receipts:								
Local sources	-	5,545	-	9,000	1,500	-	-	2,000
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	5,545	-	9,000	1,500	-	-	2,000
Disbursements:								
Instruction	560	5,545	2,000	-	-	474	370	-
Support services	-	-	-	-	-	806	-	-
Noninstructional services	-	-	-	10,485	100	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	560	5,545	2,000	10,485	100	1,280	370	-
Excess (deficiency) of receipts over disbursements	(560)	-	(2,000)	(1,485)	1,400	(1,280)	(370)	2,000
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	(560)	-	(2,000)	(1,485)	1,400	(1,280)	(370)	2,000
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 13,283	\$ 7,152	\$ 186	\$ 6,235	\$ 2,000

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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	Brookview Grants	Grassy Creek Grants	WCHS Grants	Eastridge Grants	FY15 WCHS Band, Guard Fund	Stony Brook Middle School Grants	Early Childhood Center Grants	FY17 CMS/CIS Urban League STEM Grant
Cash and investments - beginning	\$ 1,761	\$ 1,232	\$ -	\$ -	\$ 1,000	\$ 247	\$ 48	\$ -
Receipts:								
Local sources	-	-	9,000	-	-	-	1,000	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	9,000	-	-	-	1,000	-
Disbursements:								
Instruction	1,760	308	8,188	-	1,000	196	-	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	1,760	308	8,188	-	1,000	196	-	-
Excess (deficiency) of receipts over disbursements	(1,760)	(308)	812	-	(1,000)	(196)	1,000	-
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	(1,760)	(308)	812	-	(1,000)	(196)	1,000	-
Cash and investments - ending	\$ 1	\$ 924	\$ 812	\$ -	\$ -	\$ 51	\$ 1,048	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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	Raymond Park MS Grant	FY18 STEM Grant - CMS	Blended Learning Fund	ISB Library - WCHS	CICF - WCHS - Lutrell Mem. Scholarship	WCHS - CICFI Library Collection Dev	Library - Book Fair Fund	Wellness Center - Target Parent Training
Cash and investments - beginning	\$ 880	\$ (1,239)	\$ 3,641	\$ 6,324	\$ 4,007	\$ 502	\$ 13,156	\$ 8,338
Receipts:								
Local sources	-	1,239	-	5,000	-	14,500	-	-
State sources	-	-	-	-	-	-	33,419	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	1,239	-	5,000	-	14,500	33,419	-
Disbursements:								
Instruction	711	-	-	-	-	-	-	-
Support services	-	-	1,305	-	-	14,376	29,910	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	711	-	1,305	-	-	14,376	29,910	-
Excess (deficiency) of receipts over disbursements	(711)	1,239	(1,305)	5,000	-	124	3,509	-
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	(711)	1,239	(1,305)	5,000	-	124	3,509	-
Cash and investments - ending	\$ 169	\$ -	\$ 2,336	\$ 11,324	\$ 4,007	\$ 626	\$ 16,665	\$ 8,338

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	FY00-01 OASIS Training	SME Foundation Prime Grant	Local Adult, Alternative, and Continuing Education	FY02-04 Lilly #2001-1495	FY17 Lily Comprehensive Counseling	FY18 Prevention Matters Grant	Extra- Curricular Activities	Donations
Cash and investments - beginning	\$ 4,000	\$ 14,163	\$ (11,127)	\$ 197,435	\$ -	\$ 25,159	\$ 74,799	\$ 67
Receipts:								
Local sources	210	-	-	150	-	132,513	62,799	1,132
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	11,127	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	210	-	11,127	150	-	132,513	62,799	1,132
Disbursements:								
Instruction	-	7,149	-	33,048	-	-	-	-
Support services	151	-	-	14,902	-	155,120	81,863	-
Noninstructional services	-	-	-	21,969	-	-	-	1,132
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	151	7,149	-	69,919	-	155,120	81,863	1,132
Excess (deficiency) of receipts over disbursements	59	(7,149)	11,127	(69,769)	-	(22,607)	(19,064)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(67)
Total other financing sources (uses)	-	-	-	-	-	-	-	(67)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	59	(7,149)	11,127	(69,769)	-	(22,607)	(19,064)	(67)
Cash and investments - ending	\$ 4,059	\$ 7,014	\$ -	\$ 127,666	\$ -	\$ 2,552	\$ 55,735	\$ -

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

	Warren Central High School Grants	Recreational Activities	Transportation - Pepsi Fund	Service Bldg. - Pepsi Fund	FY13 WCC - Prostart National - FACS	WCC Mobile Media Production	Technology Repair (District)	Warren Retirement Dinner
Cash and investments - beginning	\$ (82,762)	\$ 4,410	\$ 3,900	\$ 1,329	\$ 200	\$ -	\$ 1	\$ 1,365
Receipts:								
Local sources	5,250	-	1,986	983	-	-	19,575	750
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	5,250	-	1,986	983	-	-	19,575	750
Disbursements:								
Instruction	-	-	-	-	-	-	-	-
Support services	-	-	1,526	1,920	-	-	579	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	1,302	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	1,302	1,526	1,920	-	-	579	-
Excess (deficiency) of receipts over disbursements	5,250	(1,302)	460	(937)	-	-	18,996	750
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	5,250	(1,302)	460	(937)	-	-	18,996	750
Cash and investments - ending	\$ (77,512)	\$ 3,108	\$ 4,360	\$ 392	\$ 200	\$ -	\$ 18,997	\$ 2,115

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
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 For the Year Ended June 30, 2019

	Warrior Pride Clean Up	Special Projects	Bowen Foundation Certification Grant	Formative Assessment	FY19 Cybersecurity Grant	FY19 PLTW Cybersecurity Grant	FY19 Cybersecurity Task Force	Walker Career Center - Equipment (Radio Tower)
Cash and investments - beginning	\$ (4,860)	\$ 1,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Receipts:								
Local sources	-	12,716	-	-	-	-	-	-
State sources	-	-	-	141,827	25,000	-	2,000	-
Federal sources	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	12,716	-	141,827	25,000	-	2,000	-
Disbursements:								
Instruction	-	10,138	-	-	-	2,200	-	-
Support services	-	1,686	-	233,567	25,000	-	225	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	11,824	-	233,567	25,000	2,200	225	-
Excess (deficiency) of receipts over disbursements	-	892	-	(91,740)	-	(2,200)	1,775	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	67	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	67	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	67	892	-	(91,740)	-	(2,200)	1,775	-
Cash and investments - ending	\$ (4,793)	\$ 2,475	\$ -	\$ (91,740)	\$ -	\$ (2,200)	\$ 1,775	\$ 1,100

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

	Principal Leadership Academy	FY15 Adult and Continuing Education	FY17 Adult and Continuing Education	FY18 Adult and Continuing Education	FY18 Work Indiana Grant	FY19 Adult and Continuing Education	FY16 Adult and Continuing Education	Medicaid Reimbursement
Cash and investments - beginning	\$ 386,909	\$ -	\$ -	\$ (212,856)	\$ (37,807)	\$ -	\$ 1,155	\$ -
Receipts:								
Local sources	124,746	-	-	-	360	-	-	-
State sources	-	-	-	-	-	-	-	181,977
Federal sources	-	-	-	212,856	137,411	657,662	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	124,746	-	-	212,856	137,771	657,662	-	181,977
Disbursements:								
Instruction	142,357	-	-	-	117,712	735,013	1,155	-
Support services	33,841	-	-	-	-	121,130	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	176,198	-	-	-	117,712	856,143	1,155	-
Excess (deficiency) of receipts over disbursements	(51,452)	-	-	212,856	20,059	(198,481)	(1,155)	181,977
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	20,749
Transfers out	-	-	-	-	-	-	-	(178,378)
Total other financing sources (uses)	-	-	-	-	-	-	-	(157,629)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(51,452)	-	-	212,856	20,059	(198,481)	(1,155)	24,348
Cash and investments - ending	\$ 335,457	\$ -	\$ -	\$ -	\$ (17,748)	\$ (198,481)	\$ -	\$ 24,348

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

	FY19 Secure School Safety Grant	FY18 Non-English Speaking Program	FY19 Non-English Speaking Program	FY16 Non-English Speaking Program	School Technology	Career and Technical Performance Grant	Teacher Appreciation Grant	Teacher Performance Awards
Cash and investments - beginning	\$ -	\$ 56,039	\$ -	\$ -	\$ 544,287	\$ 26,471	\$ 1,382	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	50,000	-	309,115	-	3,715	-	-	-
Federal sources	-	-	-	-	41,742	89,809	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	50,000	-	309,115	-	45,457	89,809	-	-
Disbursements:								
Instruction	-	56,039	274,733	-	-	33,708	-	-
Support services	50,000	-	-	-	182,205	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	50,000	56,039	274,733	-	182,205	33,708	-	-
Excess (deficiency) of receipts over disbursements	-	(56,039)	34,382	-	(136,748)	56,101	-	-
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	-	(56,039)	34,382	-	(136,748)	56,101	-	-
Cash and investments - ending	\$ -	\$ -	\$ 34,382	\$ -	\$ 407,539	\$ 82,572	\$ 1,382	\$ -

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

	FY18 Excellence in Performance	FY19 Excellence in Performance	WCC - Building Trades	WCHS Jr. ROTC	Miscellaneous Programs	FY17 High Ability Grant	FY18 High Ability Grant	FY17 Dual Language Immersion
Cash and investments - beginning	\$ 3,220	\$ -	\$ 116,694	\$ 5,106	\$ -	\$ -	\$ 8,588	\$ -
Receipts:								
Local sources	-	-	50	2,838	-	-	-	-
State sources	-	350,515	-	-	75,156	-	-	-
Federal sources	-	-	-	64,294	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	350,515	50	67,132	75,156	-	-	-
Disbursements:								
Instruction	-	353,735	118,357	51,141	65,895	-	8,588	-
Support services	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	353,735	118,357	51,141	65,895	-	8,588	-
Excess (deficiency) of receipts over disbursements	-	(3,220)	(118,307)	15,991	9,261	-	(8,588)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	3,220	-	-	-	-	-	-
Transfers out	(3,220)	-	-	-	-	-	-	-
Total other financing sources (uses)	(3,220)	3,220	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,220)	-	(118,307)	15,991	9,261	-	(8,588)	-
Cash and investments - ending	\$ -	\$ -	\$ (1,613)	\$ 21,097	\$ 9,261	\$ -	\$ -	\$ -

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

	FY19 Title I Basic	FY16 Title I Basic	FY17 Title I Basic	FY18 Title I Basic	FY17 SIG 1003(a) Grant	FY18 SIG 1003(a) Grant	FY15 Title I School Improvement Grant SMS	FY17 Title I School Improvement Grant SH
Cash and investments - beginning	\$ -	\$ (14)	\$ -	\$ (663,426)	\$ (89)	\$ (82,683)	\$ (14,373)	\$ (21,263)
Receipts:								
Local sources	109,150	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	2,793,997	-	-	1,261,199	-	107,267	40,516	254,680
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>2,903,147</u>	<u>-</u>	<u>-</u>	<u>1,261,199</u>	<u>-</u>	<u>107,267</u>	<u>40,516</u>	<u>254,680</u>
Disbursements:								
Instruction	1,541,008	(14)	-	393,674	(89)	24,584	12,056	131,624
Support services	1,648,180	-	-	189,830	-	-	14,087	120,258
Noninstructional services	38,589	-	-	14,269	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	<u>3,227,777</u>	<u>(14)</u>	<u>-</u>	<u>597,773</u>	<u>(89)</u>	<u>24,584</u>	<u>26,143</u>	<u>251,882</u>
Excess (deficiency) of receipts over disbursements	<u>(324,630)</u>	<u>14</u>	<u>-</u>	<u>663,426</u>	<u>89</u>	<u>82,683</u>	<u>14,373</u>	<u>2,798</u>
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(324,630)</u>	<u>14</u>	<u>-</u>	<u>663,426</u>	<u>89</u>	<u>82,683</u>	<u>14,373</u>	<u>2,798</u>
Cash and investments - ending	<u>\$ (324,630)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (18,465)</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 OTHER FINANCING SOURCES (USES), AND CASH AND  
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 For the Year Ended June 30, 2019

	FY19 IDEA, Part B	FY16 IDEA, Part B	FY17 IDEA, Part B	FY18 IDEA, Part B	FY03 CSPD CFDA# 84.027A	FY16 Preschool Section 619	FY17 Preschool Section 619	FY04 IDEA Carryover Grant
Cash and investments - beginning	\$ -	\$ -	\$ (3,834)	\$ (252,907)	\$ (34)	\$ -	\$ -	\$ (13,322)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	2,439,996	-	12,895	667,364	-	-	1,951	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	2,439,996	-	12,895	667,364	-	-	1,951	-
Disbursements:								
Instruction	1,844,495	-	11,176	334,379	-	-	1,951	(13,322)
Support services	840,235	-	(2,115)	82,278	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	2,684,730	-	9,061	416,657	-	-	1,951	(13,322)
Excess (deficiency) of receipts over disbursements	(244,734)	-	3,834	250,707	-	-	-	13,322
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	34	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	34	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(244,734)	-	3,834	250,707	34	-	-	13,322
Cash and investments - ending	\$ (244,734)	\$ -	\$ -	\$ (2,200)	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	FY18 Preschool Section 619	FY19 Preschool Section 619	Adult Basic Education	FY17 ABE Federal Grant	FY18 ABE Federal Grant	FY16 EL Civics Grant	FY17 EL Civics Grant	FY16 ABE Federal Grant
Cash and investments - beginning	\$ (6,150)	\$ -	\$ -	\$ -	\$ (180,122)	\$ 2	\$ -	\$ (2,719)
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	13,837	55,082	380,340	-	180,122	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	13,837	55,082	380,340	-	180,122	-	-	-
Disbursements:								
Instruction	6,463	59,600	180,054	-	-	2	-	(2,719)
Support services	1,224	-	364,328	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	7,687	59,600	544,382	-	-	2	-	(2,719)
Excess (deficiency) of receipts over disbursements	6,150	(4,518)	(164,042)	-	180,122	(2)	-	2,719
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	6,150	(4,518)	(164,042)	-	180,122	(2)	-	2,719
Cash and investments - ending	\$ -	\$ (4,518)	\$ (164,042)	\$ -	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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	FY19 Title IV Grant	FY19 IN School Bus Propane Grant	Medicaid Reimbursement - Federal	21st Century Learning Center	21st Century Comm Learning Center	21st CCLC Cohort	FY15 Perkins	FY16 Perkins
Cash and investments - beginning	\$ -	\$ -	\$ 740,657	\$ (252)	\$ -	\$ -	\$ (245)	\$ (631)
Receipts:								
Local sources	-	-	543	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	225,083	42,161	469,322	257,704	-	228,999	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	225,083	42,161	469,865	257,704	-	228,999	-	-
Disbursements:								
Instruction	140,132	-	370,421	269,962	-	-	(245)	-
Support services	101,987	42,161	85,620	30,104	-	-	-	(631)
Noninstructional services	-	-	-	-	-	228,999	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	242,119	42,161	456,041	300,066	-	228,999	(245)	(631)
Excess (deficiency) of receipts over disbursements	(17,036)	-	13,824	(42,362)	-	-	245	631
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(20,749)	-	-	-	-	-
Total other financing sources (uses)	-	-	(20,749)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(17,036)	-	(6,925)	(42,362)	-	-	245	631
Cash and investments - ending	\$ (17,036)	\$ -	\$ 733,732	\$ (42,614)	\$ -	\$ -	\$ -	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
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 For the Year Ended June 30, 2019

	FY17 Perkins	FY18 Perkins	FY17 McKinney- Vento Homeless 84.196	FY15 Title II	FY16 Title II	FY17 Summer of E-Learning	FY17 Title II	FY18 Title II
Cash and investments - beginning	\$ (1,727)	\$ (12,224)	\$ (2,622)	\$ -	\$ (41,444)	\$ -	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	74,417	26,092	-	74,175	-	413,015	23,226
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	74,417	26,092	-	74,175	-	413,015	23,226
Disbursements:								
Instruction	(1,727)	57,221	32,187	-	-	-	-	-
Support services	-	2,288	-	-	32,731	-	442,060	23,226
Noninstructional services	-	-	6,587	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	2,684	-	-	-	-	-	-
Total disbursements	(1,727)	62,193	38,774	-	32,731	-	442,060	23,226
Excess (deficiency) of receipts over disbursements	1,727	12,224	(12,682)	-	41,444	-	(29,045)	-
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	1,727	12,224	(12,682)	-	41,444	-	(29,045)	-
Cash and investments - ending	\$ -	\$ -	\$ (15,304)	\$ -	\$ -	\$ -	\$ (29,045)	\$ -

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

	FY17 Title III, Part A	FY18 Title III, Part A	FY16 Title III, Part A	FY19 Title III, Part A	Race to the Top
Cash and investments - beginning	\$ (875)	\$ (5,916)	\$ -	\$ -	\$ 152
Receipts:					
Local sources	-	-	-	-	-
State sources	5,899	50,543	-	108,499	-
Federal sources	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>5,899</u>	<u>50,543</u>	<u>-</u>	<u>108,499</u>	<u>-</u>
Disbursements:					
Instruction	39,959	39,719	-	75,845	-
Support services	1,029	1,029	-	35,208	152
Noninstructional services	(40,749)	9,902	-	3,565	-
Facilities acquisition and construction	-	-	-	-	-
Debt service	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-
Total disbursements	<u>239</u>	<u>50,650</u>	<u>-</u>	<u>114,618</u>	<u>152</u>
Excess (deficiency) of receipts over disbursements	<u>5,660</u>	<u>(107)</u>	<u>-</u>	<u>(6,119)</u>	<u>(152)</u>
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<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>5,660</u>	<u>(107)</u>	<u>-</u>	<u>(6,119)</u>	<u>(152)</u>
Cash and investments - ending	<u>\$ 4,785</u>	<u>\$ (6,023)</u>	<u>\$ -</u>	<u>\$ (6,119)</u>	<u>\$ -</u>

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

	FY18 Gear up Grant - CMS	IDEA Part B (Arra Stimulus)	Payroll Clearing Account	Prepaid Food Service	Totals
Cash and investments - beginning	\$ (622)	\$ -	\$ (8,857,251)	\$ -	\$ 14,493,399
Receipts:					
Local sources	-	-	-	-	39,582,476
State sources	-	-	-	-	89,213,431
Federal sources	4,402	-	-	-	18,849,641
Other receipts	-	-	62,452,889	631,978	63,101,102
Total receipts	4,402	-	62,452,889	631,978	210,746,650
Disbursements:					
Instruction	14,652	-	-	-	68,479,973
Support services	-	-	-	-	55,576,608
Noninstructional services	-	-	-	-	2,896,102
Facilities acquisition and construction	-	-	-	-	11,067,521
Debt service	-	-	-	-	12,682,279
Nonprogrammed charges	-	-	66,096,242	588,307	66,687,233
Total disbursements	14,652	-	66,096,242	588,307	217,389,716
Excess (deficiency) of receipts over disbursements	(10,250)	-	(3,643,353)	43,671	(6,643,066)
Other financing sources (uses):					
Proceeds of long-term debt	-	-	-	-	3,516,489
Transfers in	-	-	-	-	3,057,148
Transfers out	-	-	-	-	(3,057,149)
Total other financing sources (uses)	-	-	-	-	3,516,488
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,250)	-	(3,643,353)	43,671	(3,126,578)
Cash and investments - ending	\$ (10,872)	\$ -	\$ (12,500,604)	\$ 43,671	\$ 11,366,821

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

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ -</u>	<u>\$ 2,104,437</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: MSD Warren Township Vision 2005 Building Corporation	Capital Improvements	\$ 12,473,000	9/15/2000	6/30/2020
Total of annual lease payments		<u>\$ 12,473,000</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General Obligation Bond	Capital Improvements	\$ 3,500,000	\$ 1,986,494
Total governmental activities		<u>\$ 3,500,000</u>	<u>\$ 1,986,494</u>

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

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 37,500,000
Infrastructure	5,000,000
Buildings	466,434,209
Improvements other than buildings	15,000,000
Machinery, equipment, and vehicles	74,936,421
Books and other	<u>1,500,000</u>
Total governmental activities	<u>600,370,630</u>
Total capital assets	<u><u>\$ 600,370,630</u></u>

## OTHER REPORTS

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