



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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January 26, 2023

To: The Officials of M.S.D. Warren Township School Corporation
M.S.D. Warren Township School Corporation
975 North Post Road
Indianapolis, IN 46219

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of M.S.D. Warren Township School Corporation. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period July 1, 2019 to June 30, 2021. Per the *Independent Auditor's Report*, the financial statement referred to above presents fairly, in all material respects, the cash and investment balances of M.S.D. Warren Township School Corporation as of June 30, 2021, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2019 to June 30, 2021 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

We call your attention to the findings included in the report on pages 55-62. Please see the Schedule of Findings and Questioned Costs for complete details related to the findings. Management's Corrective Action Plan appears on pages 63-66.

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

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

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

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
Marion County, Indiana

FINANCIAL STATEMENT
As of June 30, 2021, and for the
period of July 1, 2019 to June 30, 2021

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
Marion County, Indiana

FINANCIAL STATEMENT
As of June 30, 2021, and for the
period of July 1, 2019 to June 30, 2021

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M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
SCHEDULE OF OFFICIALS (Unaudited)
For the period July 1, 2019 to June 30, 2021

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	David Holt	07-01-19 to 06-30-21
Superintendent	Dr. Timothy Hanson	07-01-19 to 06-30-21
President of the School Board	Terri Amos	01-01-19 to 12-31-19
	Rachel Burke	01-01-20 to 12-31-21

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying statement of receipts, disbursements, disbursements, other financing sources (uses) and cash and investment balances of the M.S.D. Warren Township School Corporation (the School Corporation) as of June 30, 2021 and for the period of July 1, 2019 to June 30, 2021, and the related notes to the financial statement.

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) as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of this financial statement that are 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 entity'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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

(Continued)

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

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 do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School Corporation as of June 30, 2021, or changes in net position for the period of July 1, 2019 to June 30, 2021.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above present fairly, in all material respects, the cash and investment balances of the School Corporation as of June 30, 2021, and its cash receipts, cash disbursements, and other financing sources (uses) for the period of July 1, 2019 to June 30, 2021 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Schedule of Officials, Supplementary Information Schedules, and State Reporting Information are presented for purposes of additional analysis and are not a required part of the financial statement.

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

The Schedule of Officials, Supplementary Information Schedules, and State Reporting Information, marked as unaudited on the table of contents, have not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2022, on our consideration of the School Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
December 22, 2022

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and	Receipts	Disbursements	Other	Cash and	Receipts	Disbursements	Other	Cash and
	Investments			Financing	Investments			Financing	Investments
	07-01-2019			Sources (Uses)	06-30-2020			Sources (Uses)	06-30-2021
General	\$ 4,592,470	\$ -	\$ -	\$ (4,592,470)	\$ -	\$ -	\$ -	\$ -	\$ -
Educational Fund	-	87,059,154	73,779,466	(8,589,052)	4,690,636	87,398,321	74,503,976	(12,792,117)	4,792,864
Operating Referendum	1,063,407	5,837,614	5,571,734	-	1,329,287	7,065,849	5,166,590	-	3,228,546
Debt Service Fund Total	77,041	16,571,041	13,329,527	300,000	3,618,555	11,124,686	14,099,527	(427,436)	216,278
Capital Projects	2,809,955	-	-	(2,809,955)	-	-	-	-	-
School Transportation	1,166,391	-	-	(1,166,391)	-	-	-	-	-
School Bus Replacement	547,122	-	-	(547,122)	-	-	-	-	-
Operations Fund	-	32,003,254	40,996,130	17,508,804	8,515,928	36,600,745	46,983,909	12,970,466	11,103,230
Local Rainy Day Fund	3,737,000	-	-	(300,000)	3,437,000	-	-	-	3,437,000
Construction Bonds	-	3,063,212	9,766,012	38,402,916	31,700,116	14,179	17,781,397	-	13,932,898
2020 Go Bond Issue	-	-	29,700	5,000,000	4,970,300	-	2,784,479	-	2,185,821
2019 Go Bonds	2,124,830	14,276	1,823,148	-	315,958	-	315,958	-	-
2020 Construction Bond	-	-	-	-	-	-	2,645,286	56,263,238	53,617,952
Food Service Fund Total	4,698,540	8,494,581	8,681,680	329,672	4,841,113	6,108,360	7,064,854	7,150	3,891,769
Textbook Rental Fund Total	(366,242)	751,787	1,272,809	-	(887,264)	806,825	966,048	427,436	(619,051)
Health Insurance Reserve	2,633,422	-	2,633,422	-	-	-	-	-	-
Warren Performing Arts Center	50,941	128,196	136,548	-	42,589	6,038	33,119	-	15,508
Wecc/Childcare Program	28,903	1,605,004	1,481,678	-	152,229	1,018,412	1,408,661	-	(238,020)
Stonybrook Radio Tower	-	577,904	520,401	-	57,503	13,236	1,244	-	69,495
Wcc Roof Repair Fund	-	-	-	-	-	22,137	-	-	22,137
City Of Indy Technology Grant	-	108,622	-	-	108,622	-	108,622	-	-
Renaissance Program	3,755	1,006	481	-	4,280	653	344	-	4,589
Early Intervention Grant	5,076	-	5,076	-	-	-	-	-	-
Meaningful Mentoring Grant	2,548	-	2,412	-	136	-	135	-	1
Sunny Heights Grants	754	-	-	-	754	-	-	-	754
Fy19 Mega Gas Consortium	(33,730)	62,963	56,217	-	(26,984)	30,357	3,373	-	-
Fy20 Urban League Stem Grant	-	3,191	3,191	-	-	-	-	-	-
Fy14 Sh- Percussion Experience - Waef	-	5,786	5,786	-	-	156	156	-	-
Liberty Park Grants	-	-	-	-	-	1,000	-	-	1,000
Fy14 First Robotics - Wcc	-	4,500	-	-	4,500	5,200	-	-	9,700
Fy21 Ecc - Early Learning Indiana Grant	-	-	-	-	-	76,083	31,204	-	44,879
Peggy Jones Memorial Fund	-	-	-	-	-	1,860	-	-	1,860
Chartwell'S Donations	13,283	-	1,700	-	11,583	-	2,850	-	8,733
Food Service Grants	7,152	-	-	-	7,152	-	-	(7,151)	1
Eastridge Grants	-	-	-	-	-	1,500	-	-	1,500
Fy16 Continuing Education Grant - Rr-Nbm	186	-	175	-	11	-	11	-	-
Special Ed Grants	6,235	-	547	-	5,688	-	5,688	-	-
Walker Career Center Grants	2,000	-	-	1,100	3,100	11,500	3,470	-	11,130
Grassy Creek Grants	924	-	-	-	924	1,750	1,742	-	932
Wchs Grants	812	-	-	-	812	-	8,089	-	(7,277)
Stony Brook Middle School Grants	51	-	51	-	-	8,550	-	-	8,550

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and Investments	Receipts	Disbursements	Other	Cash and Investments	Receipts	Disbursements	Other	Cash and Investments
	07-01-2019			Financing Sources (Uses)	06-30-2020			Financing Sources (Uses)	06-30-2021
Early Childhood Center Grants	\$ 1,048	\$ 1,000	\$ 125	\$ -	\$ 1,923	\$ 1,000	\$ -	\$ -	\$ 2,923
Raymond Park Ms Grants	170	-	-	-	170	6,000	170	-	6,000
Pleasant Run Grants	-	2,500	2,380	-	120	-	120	-	-
Blended Learning Fund	2,336	-	403	-	1,933	-	1,750	-	183
Isb Library - Wchs	11,324	-	9,885	-	1,439	-	-	-	1,439
Cicf - Wchs - Luttrell Mem. Scholarship	4,007	-	-	-	4,007	-	-	-	4,007
Technology Repair Fund	-	16,329	-	19,988	36,317	1,940	538	-	37,719
Wchs-Cicfi-Library Collection Dev	626	14,499	11,330	-	3,795	14,500	18,240	-	55
Library Fund	16,665	28,520	28,785	-	16,400	22,273	26,882	-	11,791
Fy20 Cicf Youth Assistance	-	52,000	2,250	-	49,750	-	49,303	-	447
Wellness Extravaganza	8,338	-	-	(8,338)	-	-	-	-	-
Fy00-01 Oasis Training	4,059	-	-	(4,059)	-	-	-	-	-
Waef Band/Orchestra Donation	-	100,000	-	-	100,000	-	100,000	-	-
Fy12 Sme Foundation Prime Grant - Wcc	7,014	1	-	-	7,015	-	1,360	-	5,655
Special Projects	-	3,284	2,250	12,628	13,662	25,322	36,887	-	2,097
Fy18 Generation Works Grant	-	-	35,625	(23,278)	(58,903)	-	-	-	(58,903)
Fy02-04 Lilly #2001-1495-000	127,666	9,500	137,165	-	1	-	-	-	1
Fy18 Prevention Matters Grant	2,552	6,000	596	-	7,956	5,000	11,880	-	1,076
Building Trades	-	-	-	-	-	5	94,336	214,673	120,342
Coke Contract	55,735	66,336	58,562	-	63,509	66,605	79,133	-	50,981
Pepsi Scholarship	-	2,000	-	-	2,000	2,000	-	-	4,000
Donations	-	100	100	-	-	561	561	-	-
Covid19 Donations	-	6,650	-	-	6,650	-	2,997	-	3,653
Warren Central High School Grants	(77,512)	14,999	-	-	(62,513)	-	-	-	(62,513)
Fy03 Veteran'S Memorial Plaza Fund	3,108	-	90	-	3,018	2,500	1,287	-	4,231
Transportation-Coke Fund	4,360	1,761	2,922	-	3,199	1,939	2,483	-	2,655
Service Bldg. Coke Fund	392	817	327	-	882	1,099	785	-	1,196
Moorhead Refreshment Fund	-	-	-	-	-	8	-	-	8
Fy13 Wcc-Prostart National -Facs	200	-	-	-	200	-	-	-	200
Warren Pac	-	-	-	-	-	-	-	-	-
Wchs Scholarships	-	-	-	-	-	21,763	11,500	-	10,263
Technology Repair Fund (District)	18,997	991	-	(19,988)	-	-	-	-	-
Warren Retirement Dinner Fund	2,115	-	-	(2,115)	-	-	-	-	-
Warrior Pride Clean Up Fund	(4,793)	-	-	4,793	-	-	-	-	-
Special Projects	2,475	9,731	9,297	(2,909)	-	-	-	-	-
Formative Assesment Grant	(91,740)	-	(91,740)	-	-	109,768	188,880	-	(79,112)
Special Ed Excess Cost Contracts	-	340,483	326,758	-	13,725	55,653	39,966	-	29,412
Fy10 Biomed Spl Bio-9-58	(2,200)	3,400	1,200	-	-	-	-	-	-
Fy19 Cyber Security Taskforce	1,775	-	1,205	(570)	-	-	-	-	-
Walker Career Center-Equipment(Radio Tower)	1,100	-	-	(1,100)	-	-	-	-	-
Adult Ed Contracts	335,457	111,705	147,118	-	300,044	88,142	84,955	-	303,231

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and Investments	Receipts	Disbursements	Other	Cash and Investments	Receipts	Disbursements	Other	Cash and Investments
	07-01-2019			Financing Sources (Uses)	06-30-2020			Financing Sources (Uses)	06-30-2021
Fy21 Abe State Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 814,495	\$ 814,495	\$ -	\$ -
Fy18 Work Indiana Grant	(17,748)	26,163	8,415	-	-	-	-	-	-
Fy19 Abe State Grant	(198,481)	198,481	-	-	-	-	-	-	-
Fy20 Abe State Grant	-	951,062	1,227,636	-	(276,574)	273,121	(3,453)	-	-
Fy20 Substance Abuse Grant	-	16,120	16,120	-	-	-	-	-	-
Abe Leadership Grant	-	160,626	160,626	-	-	116,736	116,736	-	-
Medicaid Reimbursement	24,348	-	-	-	24,348	146,492	-	(116,909)	53,931
Fy20 Secure School Safety Grant	-	-	42,963	-	(42,963)	78,813	35,850	-	-
Medicaid Reimbursement-State	-	107,762	-	(124,074)	(16,312)	-	-	-	(16,312)
Fy20 Early Intervention Grant	-	44,914	24,694	-	20,220	-	20,219	-	1
Fy21 Early Intervention Grant	-	-	-	-	-	29,039	26,366	-	2,673
Fy20 Non-English Speaking Program	-	404,677	345,824	-	58,853	-	58,853	-	-
Fy19 Non English Speaking	34,382	-	34,381	-	1	390,812	335,593	-	55,220
School Technology Fund	407,539	3,694	143,899	-	267,334	3,955	50,711	-	220,578
Fy17 Career & Tech Performance	82,572	-	38,067	-	44,505	-	22,169	-	22,336
Indiana School Incentive	1,382	426,347	426,347	-	1,382	427,454	408,755	(53,549)	(33,468)
Fy20 High Ability Grant	-	77,816	52,868	-	24,948	68,805	84,185	-	9,568
Wcc-Building Trades Fund	(1,613)	-	21,664	23,278	1	-	-	-	1
Wchs Jr Rotc	21,097	26,687	38,418	(9,365)	1	-	-	-	1
Fy19 High Ability Grant	9,261	-	9,261	-	-	-	-	-	-
Temporary	-	-	-	-	-	27,000	27,000	-	-
Fy20 Dual Language Immersion	-	-	9,260	-	(9,260)	17,355	8,095	-	-
Fy21 Dual Language Immersion	-	-	-	-	-	12,524	12,524	-	-
Vw Propane Bus Grant	-	-	245,636	-	(245,636)	245,636	166,095	-	(166,095)
Fy19 Pltw Cybersecurity Grant	-	-	-	-	-	1,000	1,000	-	-
Cybersucurity Taskforce	-	-	-	570	570	-	-	-	570
lcj Youth Assistance	-	-	-	-	-	63,316	63,316	-	-
Jrotc Fund	-	42,722	52,087	9,365	-	68,727	68,727	-	-
Fy21 Title I Grant	-	-	-	-	-	2,889,877	3,243,556	-	(353,679)
Fy19 Title I Basic	(324,630)	853,943	529,313	-	-	-	-	-	-
Fy20 Title I Basic	-	2,644,766	3,260,769	-	(616,003)	1,307,789	689,530	-	2,256
Fy17 Title I School Improvemetrn Grant -	(18,465)	196,950	199,240	-	(20,755)	198,764	185,574	-	(7,565)
Fy20 Mckinney Vento Grant	-	9,340	32,482	-	(23,142)	23,142	-	-	-
Fy21-22 Mckinney Vento Consortium Grant	-	-	-	-	-	41,505	158,099	-	(116,594)
Fy20 Special Ed Part B	-	2,024,365	2,485,266	-	(460,901)	952,904	498,804	-	(6,801)
Fy19 Special Ed Part B Grant	-	92,235	134,306	-	(42,071)	72,542	30,471	-	-
Fy21 Special Ed Part B 611	-	-	-	-	-	2,277,397	2,504,351	-	(226,954)
Fy19 Idea Part B	(244,734)	522,231	277,497	-	-	-	-	-	-
Fy18 Idea Part B	(2,200)	8,270	6,070	-	-	-	-	-	-
Fy21 Preschool Sect 619	-	-	-	-	-	52,307	57,425	-	(5,118)
Fy18 Sect. 619 Sp. Ed. Preschool	-	101	101	-	-	-	-	-	-

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES (USES),
AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
As of June 30, 2021 and for the period July 1, 2019 through June 30, 2021

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-2019	Receipts	Disbursements		06-30-2020	Receipts	Disbursements		
Fy19 Sect 619 Sp Ed Preschool	\$ (4,518)	\$ 11,113	\$ 6,594	\$ -	\$ 1	\$ 6,175	\$ 6,175	\$ -	\$ 1
Fy20 Special Ed Preschool 84.173A	-	45,585	55,159	-	(9,574)	22,007	13,057	-	(624)
Fy19 Abe Fed Funds	(164,042)	164,801	141	-	618	-	-	-	618
Fy21 Abe Federal Grant	-	169,522	365,671	-	(196,149)	195,735	(413)	-	(1)
Fy13 Abe State Grant C1-3-Ae-2-58	-	-	-	-	-	457,949	782,466	-	(324,517)
Fy19 Title Iv Grant 84.424	(17,036)	38,778	21,742	-	-	162	162	-	-
Fy20 Title Iv Grant 84.424	-	223,747	256,371	-	(32,624)	66,057	33,528	-	(95)
Drug Free Schools PI 99-570	-	-	-	-	-	38,771	38,820	-	(49)
Fy21 Title Iv	-	-	-	-	-	219,457	253,931	-	(34,474)
Fy20 Perkins Grant	-	249,613	281,200	-	(31,587)	63,851	32,263	-	1
Fy21 Perkins Grant	-	-	-	-	-	192,233	264,747	-	(72,514)
Fy20 Perkins Assesment Grant	-	4,520	7,620	-	(3,100)	3,100	-	-	-
Fy11 Perkins 11-4700-5360 Cfd#84.048	-	-	-	-	-	705	7,716	-	(7,011)
Fy21 Perkins Reserve Grant	-	-	-	-	-	-	563	-	(563)
Medicaid Reimbursement-Federal	733,732	345,118	398,620	-	680,230	528,851	289,363	-	919,718
Fy19 Perkins	(42,614)	75,891	33,277	-	-	-	-	-	-
21St Cclc Cohort 8 Rpms-Pr 84.287	-	209,956	227,398	-	(17,442)	447,297	460,534	-	(30,679)
Fy19 Perkins Summer Expansion	-	28,062	28,062	-	-	-	-	-	-
Fy 17 Mckinney-Vento Homeless 84.196A	(15,304)	38,085	22,781	-	-	-	-	-	-
Ffy20 Title li Improv Teacher Qulaity	-	39,150	77,214	-	(38,064)	53,073	75,522	-	(60,513)
Ffy19 Title lia Improv Teacher Quality	-	-	-	-	-	390,364	382,907	-	7,457
Ffy17 Title li Improv Teacher Quality	(29,045)	82,515	53,471	-	(1)	-	-	-	(1)
Ffy18 Title li Improv Teacher Quality	-	312,287	442,401	-	(130,114)	194,513	64,399	-	-
FY17 Title III, Part A	4,785	-	4,785	-	-	-	-	-	-
FY18 Title III, Part A	(6,023)	6,023	-	-	-	-	-	-	-
Title lii Grant	-	59,572	71,166	-	(11,594)	-	-	-	(11,594)
Fy20 Title lii Part A	-	-	-	-	-	29,490	28,454	-	1,036
Fy21 Title lii Grant	-	-	-	-	-	63,345	68,831	-	(5,486)
Fy19 Title lii Grant	(6,119)	21,926	18,152	-	(2,345)	14,380	12,035	-	-
Fy18 Gear Up Grant - Cms	(10,872)	10,900	-	(28)	-	-	-	-	-
ESSER III	-	-	-	-	-	-	138,234	-	(138,234)
ESSER II	-	-	-	-	-	67,780	600,588	-	(532,808)
Govenor's Emergency Education Relief (GEER)	-	-	-	-	-	426,894	426,894	-	-
ESSER I	-	-	-	-	-	2,383,801	2,480,890	-	(97,089)
Cares Rapid Reskilling Employ Indy	-	-	-	-	-	1,011,000	941,881	-	69,119
Cares Cte Assistance	-	-	-	-	-	28,935	29,695	-	(760)
Cares Dwd Hse Test Fees	-	-	-	-	-	773	773	-	-
Fy21 Cops Svpp Grant - Usdoj	-	-	-	-	-	235,127	265,698	-	(30,571)
Fy20 Healthy Indiana Schools 93.994	-	-	-	-	-	11,750	12,250	-	(500)
Gear Up Grant	-	10,000	7,834	28	2,194	9,976	12,147	-	23
Prepaid Payroll Clearing	(12,500,604)	59,169,862	58,161,846	-	(11,492,588)	61,341,762	58,782,238	-	(8,933,064)
Prepaid Food Service	43,671	101,737	119,037	-	26,371	5,894	8,486	-	23,779
Totals	\$ 11,366,821	\$ 227,342,732	\$ 231,268,276	\$ 43,412,328	\$ 50,853,605	\$ 229,856,189	\$ 250,874,625	\$ 56,485,801	\$ 86,320,970

See notes to financial statement.

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and the Period of July 1, 2019 to June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

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

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

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

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

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

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

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

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and the Period of July 1, 2019 to June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

NOTE 2 - BUDGETS

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

NOTE 3 - PROPERTY TAXES

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

NOTE 4 - DEPOSITS AND INVESTMENTS

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

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

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

(Continued)

NOTE 5 - RISK MANAGEMENT

The School Corporation may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters. These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the School Corporation to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks

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

NOTE 6 - CASH BALANCE DEFICITS

The financial statement contains some funds with deficits in cash. This is a result of certain funds being set up for reimbursable grants, but for which reimbursement was not yet received by June 30, 2020, and 2021. The deficits in the Textbook Rental, WECC/Childcare Program, FY17 Mega Gas Consortium, WCH Grants, FY18 Generation Works Grant, and Prepaid Payroll Clearing funds were the result of disbursements exceeding receipts due to under-estimating current requirements for some funds. These deficits are to be prepaid from future receipts.

NOTE 7 - 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 for the period July 1, 2019 to June 30, 2020 totaled \$13,289,000. Lease payments for the period July 1, 2020 to June 30, 2021 totaled \$2,568,000.

NOTE 8 - PENSION PLANS

Public Employees' Retirement Fund

Plan Description

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

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

NOTE 8 - PENSION PLANS (Continued)

Financial Report

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

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

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid.

Teachers' Retirement Fund

Plan Descriptions

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

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

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

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

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

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and the Period of July 1, 2019 to June 30, 2021

NOTE 8 - PENSION PLANS (Continued)

All these plans are administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3, and IC 5-10.4) and administrative code (35 IAC

which govern most requirements of the system and give the School Corporation authority to contribute to the plan when applicable.

Financial Report

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

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

Contributions

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

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

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

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

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

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
As of June 30, 2021 and the Period of July 1, 2019 to June 30, 2021

NOTE 10 - SUBSEQUENT EVENT

In December 2022, the School Corporation issued debt in the amount of \$11,000,000 to finance the renovations and improvements through the district.

SUPPLEMENTARY INFORMATION

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	General	Educational Fund	Operating Referendum	Debt Service Fund Total	Capital Projects	School Transportation	School Bus Replacement	Operations Fund	Local Rainy Day Fund	Construction Bonds	2020 Go Bond Issue	2019 Go Bonds
Cash and investments - beginning	\$ 4,592,470	\$ -	\$ 1,063,407	\$ 77,041	\$ 2,809,955	\$ 1,166,391	\$ 547,122	\$ -	\$ 3,737,000	\$ -	\$ -	\$ 2,124,830
Receipts:												
Local sources	-	368,337	5,837,614	12,236,851	-	-	-	18,734,775	-	63,212	-	14,276
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	86,690,817	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	4,334,190	-	-	-	13,247,023	-	3,000,000	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	21,456	-	-	-	-
Total receipts	-	87,059,154	5,837,614	16,571,041	-	-	-	32,003,254	-	3,063,212	-	14,276
Disbursements:												
Instruction	-	59,643,628	21,668	-	-	-	-	-	-	-	-	-
Support services	-	12,919,838	5,550,066	-	-	-	-	32,481,424	-	110,538	-	35,145
Noninstructional services	-	1,216,000	-	-	-	-	-	19,579	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	2,393,018	-	6,325,841	29,700	1,788,003
Debt services	-	-	-	13,329,527	-	-	-	6,102,109	-	3,329,633	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	73,779,466	5,571,734	13,329,527	-	-	-	40,996,130	-	9,766,012	29,700	1,823,148
Excess (deficiency) of receipts over disbursements	-	13,279,688	265,880	3,241,514	-	-	-	(8,992,876)	-	(6,702,800)	(29,700)	(1,808,872)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	38,402,916	5,000,000	-
Sale of capital assets	-	-	-	-	-	-	-	9,412	-	-	-	-
Transfers in	-	4,706,430	-	300,000	-	-	-	17,499,392	-	-	-	-
Transfers out	(4,592,470)	(13,295,482)	-	-	(2,809,955)	(1,166,391)	(547,122)	-	(300,000)	-	-	-
Total other financing sources (uses)	(4,592,470)	(8,589,052)	-	300,000	(2,809,955)	(1,166,391)	(547,122)	17,508,804	(300,000)	38,402,916	5,000,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,592,470)	4,690,636	265,880	3,541,514	(2,809,955)	(1,166,391)	(547,122)	8,515,928	(300,000)	31,700,116	4,970,300	(1,808,872)
Cash and investments - ending	\$ -	\$ 4,690,636	\$ 1,329,287	\$ 3,618,555	\$ -	\$ -	\$ -	\$ 8,515,928	\$ 3,437,000	\$ 31,700,116	\$ 4,970,300	\$ 315,958

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	2020 Construction Bond	Food Service Fund Total	Textbook Rental Fund Total	Health Insurance Reserve	Warren Performing Arts Center	Wecc/Childcare Program	Stonybrook Radio Tower	Wcc Roof Repair Fund	City Of Indy Technology Grant	Renaissance Program	Early Intervention Grant	Meaningful Mentoring Grant
Cash and investments - beginning	\$ -	\$ 4,698,540	\$ (366,242)	\$ 2,633,422	\$ 50,941	\$ 28,903	\$ -	\$ -	\$ -	\$ 3,755	\$ 5,076	\$ 2,548
Receipts:												
Local sources	-	388,802	161,190	-	128,196	1,605,004	6,800	-	108,622	1,006	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	25,054	590,597	-	-	-	-	-	-	-	-	-
Federal sources	-	8,080,725	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	571,104	-	-	-	-	-
Total receipts	-	8,494,581	751,787	-	128,196	1,605,004	577,904	-	108,622	1,006	-	-
Disbursements:												
Instruction	-	-	-	-	-	805,670	700	-	-	481	-	-
Support services	-	1,249	1,272,809	2,633,422	136,548	293,976	519,701	-	-	-	5,076	2,412
Noninstructional services	-	1,370,918	-	-	-	382,032	-	-	-	-	-	-
Facilities acquisition and construction	-	7,309,513	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	8,681,680	1,272,809	2,633,422	136,548	1,481,678	520,401	-	-	481	5,076	2,412
Excess (deficiency) of receipts over disbursements	-	(187,099)	(521,022)	(2,633,422)	(8,352)	123,326	57,503	-	108,622	525	(5,076)	(2,412)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	329,672	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	329,672	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	142,573	(521,022)	(2,633,422)	(8,352)	123,326	57,503	-	108,622	525	(5,076)	(2,412)
Cash and investments - ending	\$ -	\$ 4,841,113	\$ (887,264)	\$ -	\$ 42,589	\$ 152,229	\$ 57,503	\$ -	\$ 108,622	\$ 4,280	\$ -	\$ 136

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Sunny Heights Grants	Fy19 Mega Gas Consortium	Fy20 Urban League Stem Grant	Fy14 Sh- Percussion Experience - Waef	Fy14 First Robotics - Wcc	Chartwell'S Donations	Food Service Grants	Fy16 Continuing Education Grant - Rr-Nbm	Special Ed Grants	Walker Career Center Grants	Grassy Creek Grants
Cash and investments - beginning	\$ 754	\$ (33,730)	\$ -	\$ -	\$ -	\$ 13,283	\$ 7,152	\$ 186	\$ 6,235	\$ 2,000	\$ 924
Receipts:											
Local sources	-	62,963	3,191	5,786	4,500	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	62,963	3,191	5,786	4,500	-	-	-	-	-	-
Disbursements:											
Instruction	-	-	3,191	-	-	-	-	-	547	-	-
Support services	-	-	-	5,786	-	-	-	175	-	-	-
Noninstructional services	-	-	-	-	-	1,700	-	-	-	-	-
Facilities acquisition and construction	-	56,217	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	56,217	3,191	5,786	-	1,700	-	175	547	-	-
Excess (deficiency) of receipts over disbursements	-	6,746	-	-	4,500	(1,700)	-	(175)	(547)	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	1,100	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	1,100	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	6,746	-	-	4,500	(1,700)	-	(175)	(547)	1,100	-
Cash and investments - ending	\$ 754	\$ (26,984)	\$ -	\$ -	\$ 4,500	\$ 11,583	\$ 7,152	\$ 11	\$ 5,688	\$ 3,100	\$ 924

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Wchs Grants	Stony Brook Middle School Grants	Early Childhood Center Grants	Raymond Park Ms Grants	Pleasant Run Grants	Blended Learning Fund	Isb Library - Wchs	Cicf - Wchs - Luttrell Mem. Scholarship	Technology Repair Fund	Wchs-Cicfi- Library Collection Dev	Library Fund
Cash and investments - beginning	\$ 812	\$ 51	\$ 1,048	\$ 170	\$ -	\$ 2,336	\$ 11,324	\$ 4,007	\$ -	\$ 626	\$ 16,665
Receipts:											
Local sources	-	-	1,000	-	2,500	-	-	-	16,329	14,499	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	28,520
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,000	-	2,500	-	-	-	16,329	14,499	28,520
Disbursements:											
Instruction	-	51	125	-	2,380	-	-	-	-	-	-
Support services	-	-	-	-	-	403	-	-	-	11,330	28,785
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	9,885	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	51	125	-	2,380	403	9,885	-	-	11,330	28,785
Excess (deficiency) of receipts over disbursements	-	(51)	875	-	120	(403)	(9,885)	-	16,329	3,169	(265)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	19,988	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	19,988	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(51)	875	-	120	(403)	(9,885)	-	36,317	3,169	(265)
Cash and investments - ending	\$ 812	\$ -	\$ 1,923	\$ 170	\$ 120	\$ 1,933	\$ 1,439	\$ 4,007	\$ 36,317	\$ 3,795	\$ 16,400

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Fy20 Cief Youth Assistance	Wellness Extravaganza	Fy00-01 Oasis Training	Waef Band/Orchestra Donation	Fy12 Sme Foundation Prime Grant - Wcc	Special Projects	Fy18 Generation Works Grant	Fy02-04 Lilly #2001-1495-000	Fy18 Prevention Matters Grant	Building Trades	Coke Contract
Cash and investments - beginning	\$ -	\$ 8,338	\$ 4,059	\$ -	\$ 7,014	\$ -	\$ -	\$ 127,666	\$ 2,552	\$ -	\$ 55,735
Receipts:											
Local sources	52,000	-	-	100,000	1	3,284	-	9,500	6,000	-	66,336
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	52,000	-	-	100,000	1	3,284	-	9,500	6,000	-	66,336
Disbursements:											
Instruction	-	-	-	-	-	2,250	35,625	17,417	-	-	-
Support services	2,250	-	-	-	-	-	-	119,748	596	-	58,562
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	2,250	-	-	-	-	2,250	35,625	137,165	596	-	58,562
Excess (deficiency) of receipts over disbursements	49,750	-	-	100,000	1	1,034	(35,625)	(127,665)	5,404	-	7,774
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	12,628	-	-	-	-	-
Transfers out	-	(8,338)	(4,059)	-	-	-	(23,278)	-	-	-	-
Total other financing sources (uses)	-	(8,338)	(4,059)	-	-	12,628	(23,278)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	49,750	(8,338)	(4,059)	100,000	1	13,662	(58,903)	(127,665)	5,404	-	7,774
Cash and investments - ending	\$ 49,750	\$ -	\$ -	\$ 100,000	\$ 7,015	\$ 13,662	\$ (58,903)	\$ 1	\$ 7,956	\$ -	\$ 63,509

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Pepsi Scholarship	Donations	Covid19 Donations	Warren Central High School Grants	Fy03 Veteran'S Memorial Plaza Fund	Transportation- Coke Fund	Service Bldg. Coke Fund	Fy13 Wcc- Prostart National - Facs	Technology Repair Fund (District)	Warren Retirement Dinner Fund	Warrior Pride Clean Up Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (77,512)	\$ 3,108	\$ 4,360	\$ 392	\$ 200	\$ 18,997	\$ 2,115	\$ (4,793)
Receipts:											
Local sources	2,000	100	6,650	14,999	-	1,761	817	-	991	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	2,000	100	6,650	14,999	-	1,761	817	-	991	-	-
Disbursements:											
Instruction	-	-	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	2,922	327	-	-	-	-
Noninstructional services	-	100	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	90	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	100	-	-	90	2,922	327	-	-	-	-
Excess (deficiency) of receipts over disbursements	2,000	-	6,650	14,999	(90)	(1,161)	490	-	991	-	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	4,793
Transfers out	-	-	-	-	-	-	-	-	(19,988)	(2,115)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(19,988)	(2,115)	4,793
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,000	-	6,650	14,999	(90)	(1,161)	490	-	(18,997)	(2,115)	4,793
Cash and investments - ending	\$ 2,000	\$ -	\$ 6,650	\$ (62,513)	\$ 3,018	\$ 3,199	\$ 882	\$ 200	\$ -	\$ -	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Special Projects	Formative Assesment Grant	Special Ed Excess Cost Contracts	Fy10 Biomed Spl Bio-9-58	Fy19 Cyber Security Taskforce	Walker Career Center- Equipment(Radio Tower)	Adult Ed Contracts	Fy18 Work Indiana Grant	Fy19 Abe State Grant	Fy20 Abe State Grant	Fy20 Substance Abuse Grant
Cash and investments - beginning	\$ 2,475	\$ (91,740)	\$ -	\$ (2,200)	\$ 1,775	\$ 1,100	\$ 335,457	\$ (17,748)	\$ (198,481)	\$ -	\$ -
Receipts:											
Local sources	9,731	-	-	-	-	-	111,705	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	340,483	3,400	-	-	-	-	-	-	16,120
Federal sources	-	-	-	-	-	-	-	26,163	198,481	951,062	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	9,731	-	340,483	3,400	-	-	111,705	26,163	198,481	951,062	16,120
Disbursements:											
Instruction	775	-	326,758	1,200	-	-	133,200	8,005	-	823,921	-
Support services	8,522	(91,740)	-	-	1,205	-	13,918	410	-	403,715	16,120
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	9,297	(91,740)	326,758	1,200	1,205	-	147,118	8,415	-	1,227,636	16,120
Excess (deficiency) of receipts over disbursements	434	91,740	13,725	2,200	(1,205)	-	(35,413)	17,748	198,481	(276,574)	-
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	(2,909)	-	-	-	(570)	(1,100)	-	-	-	-	-
Total other financing sources (uses)	(2,909)	-	-	-	(570)	(1,100)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,475)	91,740	13,725	2,200	(1,775)	(1,100)	(35,413)	17,748	198,481	(276,574)	-
Cash and investments - ending	\$ -	\$ -	\$ 13,725	\$ -	\$ -	\$ -	\$ 300,044	\$ -	\$ -	\$ (276,574)	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Abe Leadership Grant	Medicaid Reimbursement	Fy20 Secure School Safety Grant	Medicaid Reimbursement-State	Fy20 Early Intervention Grant	Fy20 Non-English Speaking Program	Fy19 Non English Speaking	School Technology Fund	Fy17 Career & Tech Performance	Indiana School Incentive	Fy20 High Ability Grant
Cash and investments - beginning	\$ -	\$ 24,348	\$ -	\$ -	\$ -	\$ -	\$ 34,382	\$ 407,539	\$ 82,572	\$ 1,382	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	40
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	160,626	-	-	107,762	44,914	404,677	-	3,694	-	426,347	77,776
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	160,626	-	-	107,762	44,914	404,677	-	3,694	-	426,347	77,816
Disbursements:											
Instruction	160,626	-	-	-	-	345,824	34,381	21,901	38,067	426,347	52,868
Support services	-	-	42,963	-	24,694	-	-	121,998	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	160,626	-	42,963	-	24,694	345,824	34,381	143,899	38,067	426,347	52,868
Excess (deficiency) of receipts over disbursements	-	-	(42,963)	107,762	20,220	58,853	(34,381)	(140,205)	(38,067)	-	24,948
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(124,074)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(124,074)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(42,963)	(16,312)	20,220	58,853	(34,381)	(140,205)	(38,067)	-	24,948
Cash and investments - ending	\$ -	\$ 24,348	\$ (42,963)	\$ (16,312)	\$ 20,220	\$ 58,853	\$ 1	\$ 267,334	\$ 44,505	\$ 1,382	\$ 24,948

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	Wcc-Building Trades Fund	Wchs Jr Rotc	Fy19 High Ability Grant	Fy20 Dual Language Immersion	Vw Propane Bus Grant	Cybersucurity Taskforce	Jrotc Fund	Fy21 Title I Grant	Fy19 Title I Basic	Fy20 Title I Basic	Fy17 Title I School Improvemetn Grant -	Fy20 Mckinney Vento Grant
Cash and investments - beginning	\$ (1,613)	\$ 21,097	\$ 9,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (324,630)	\$ -	\$ (18,465)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	-	-	-	89,517	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	26,687	-	-	-	-	42,722	-	853,943	2,555,249	196,950	9,340
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	26,687	-	-	-	-	42,722	-	853,943	2,644,766	196,950	9,340
Disbursements:												
Instruction	21,664	38,418	9,261	9,260	-	-	52,087	-	352,316	1,225,513	84,611	2,175
Support services	-	-	-	-	245,636	-	-	-	176,892	1,992,314	114,629	30,244
Noninstructional services	-	-	-	-	-	-	-	-	105	42,942	-	63
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	21,664	38,418	9,261	9,260	245,636	-	52,087	-	529,313	3,260,769	199,240	32,482
Excess (deficiency) of receipts over disbursements	(21,664)	(11,731)	(9,261)	(9,260)	(245,636)	-	(9,365)	-	324,630	(616,003)	(2,290)	(23,142)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	23,278	-	-	-	-	570	9,365	-	-	-	-	-
Transfers out	-	(9,365)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	23,278	(9,365)	-	-	-	570	9,365	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,614	(21,096)	(9,261)	(9,260)	(245,636)	570	-	-	324,630	(616,003)	(2,290)	(23,142)
Cash and investments - ending	\$ 1	\$ 1	\$ -	\$ (9,260)	\$ (245,636)	\$ 570	\$ -	\$ -	\$ -	\$ (616,003)	\$ (20,755)	\$ (23,142)

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Fy21-22 Mckinney Vento Consortium Grant	Fy20 Special Ed Part B	Fy19 Special Ed Part B Grant	Fy21 Special Ed Part B 611	Fy19 Idea Part B	Fy18 Idea Part B	Fy18 Sect. 619 Sp. Ed. Preschool	Fy19 Sect 619 Sp Ed Preschool	Fy20 Special Ed Preschool 84.173A	Fy19 Abe Fed Funds	Fy21 Abe Federal Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (244,734)	\$ (2,200)	\$ -	\$ (4,518)	\$ -	\$ (164,042)	\$ -
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	2,024,365	92,235	-	522,231	8,270	101	11,113	45,585	164,801	169,522
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	2,024,365	92,235	-	522,231	8,270	101	11,113	45,585	164,801	169,522
Disbursements:											
Instruction	-	1,640,053	108,172	-	169,692	6,070	101	6,594	55,159	-	294,585
Support services	-	845,213	26,134	-	107,805	-	-	-	-	141	71,086
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,485,266	134,306	-	277,497	6,070	101	6,594	55,159	141	365,671
Excess (deficiency) of receipts over disbursements	-	(460,901)	(42,071)	-	244,734	2,200	-	4,519	(9,574)	164,660	(196,149)
Other financing sources (uses):											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(460,901)	(42,071)	-	244,734	2,200	-	4,519	(9,574)	164,660	(196,149)
Cash and investments - ending	\$ -	\$ (460,901)	\$ (42,071)	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ (9,574)	\$ 618	\$ (196,149)

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Fy13 Abe State Grant C1-3-Ae-2- 58	Fy19 Title Iv Grant 84.424	Fy20 Title Iv Grant 84.424	Fy20 Perkins Grant	Fy21 Perkins Grant	Fy20 Perkins Assesment Grant	Medicaid Reimbursement- Federal	Fy19 Perkins	21St Cclc Cohort 8 Rpms- Pr 84.287	Fy19 Perkins Summer Expansion	Fy 17 Mckinney- Vento Homeless 84.196A	Ffy20 Title li Improv Teacher Qulaity
Cash and investments - beginning	\$ -	\$ (17,036)	\$ -	\$ -	\$ -	\$ -	\$ 733,732	\$ (42,614)	\$ -	\$ -	\$ (15,304)	\$ -
Receipts:												
Local sources	-	-	-	-	-	-	1,305	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	38,778	223,747	249,613	-	4,520	343,813	75,891	209,956	28,062	38,085	39,150
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	38,778	223,747	249,613	-	4,520	345,118	75,891	209,956	28,062	38,085	39,150
Disbursements:												
Instruction	-	9,978	171,006	257,244	-	7,620	363,639	23,672	-	26,762	22,396	-
Support services	-	11,764	85,365	23,956	-	-	34,981	6,873	-	-	-	77,214
Noninstructional services	-	-	-	-	-	-	-	-	227,398	-	385	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	2,732	-	1,300	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	21,742	256,371	281,200	-	7,620	398,620	33,277	227,398	28,062	22,781	77,214
Excess (deficiency) of receipts over disbursements	-	17,036	(32,624)	(31,587)	-	(3,100)	(53,502)	42,614	(17,442)	-	15,304	(38,064)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	17,036	(32,624)	(31,587)	-	(3,100)	(53,502)	42,614	(17,442)	-	15,304	(38,064)
Cash and investments - ending	\$ -	\$ -	\$ (32,624)	\$ (31,587)	\$ -	\$ (3,100)	\$ 680,230	\$ -	\$ (17,442)	\$ -	\$ -	\$ (38,064)

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2019 through June 30, 2020

	Ffy19 Title lia Improv Teacher Quality	Ffy17 Title li Improv Teacher Quality	Ffy18 Title li Improv Teacher Quality	FY17 Title III, Part A	FY18 Title III, Part A	Title lii Grant	Fy19 Title lii Grant	Fy18 Gear Up Grant - Cms	Gear Up Grant	Prepaid Clearing	Prepaid Food Service	Totals
Cash and investments - beginning	\$ -	\$ (29,045)	\$ -	\$ 4,785	\$ (6,023)	\$ -	\$ (6,119)	\$ (10,872)	\$ -	\$ (12,500,604)	\$ 43,671	\$ 11,366,821
Receipts:												
Local sources	-	-	450	-	-	-	-	-	-	-	-	40,242,640
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	59,572	21,926	-	-	-	-	89,002,285
Federal sources	-	82,515	311,837	-	6,023	-	-	10,900	10,000	-	-	17,652,435
Temporary loans	-	-	-	-	-	-	-	-	-	-	-	20,581,213
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	59,169,862	101,737	59,864,159
Total receipts	-	82,515	312,287	-	6,023	59,572	21,926	10,900	10,000	59,169,862	101,737	227,342,732
Disbursements:												
Instruction	-	-	-	-	-	63,315	5,310	-	7,834	-	-	67,942,113
Support services	-	53,471	442,401	4,785	-	2,975	10,001	-	-	-	-	61,098,773
Noninstructional services	-	-	-	-	-	1,969	2,841	-	-	-	-	3,266,032
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-	17,902,382
Debt services	-	-	-	-	-	-	-	-	-	-	-	22,761,269
Nonprogrammed charges	-	-	-	-	-	2,907	-	-	-	58,161,846	119,037	58,297,707
Interfund loans	-	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	53,471	442,401	4,785	-	71,166	18,152	-	7,834	58,161,846	119,037	231,268,276
Excess (deficiency) of receipts over disbursements	-	29,044	(130,114)	(4,785)	6,023	(11,594)	3,774	10,900	2,166	1,008,016	(17,300)	(3,925,544)
Other financing sources (uses):												
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	43,402,916
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	9,412
Transfers in	-	-	-	-	-	-	-	-	28	-	-	22,907,244
Transfers out	-	-	-	-	-	-	-	(28)	-	-	-	(22,907,244)
Total other financing sources (uses)	-	-	-	-	-	-	-	(28)	28	-	-	43,412,328
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	29,044	(130,114)	(4,785)	6,023	(11,594)	3,774	10,872	2,194	1,008,016	(17,300)	39,486,784
Cash and investments - ending	\$ -	\$ (1)	\$ (130,114)	\$ -	\$ -	\$ (11,594)	\$ (2,345)	\$ -	\$ 2,194	\$ (11,492,588)	\$ 26,371	\$ 50,853,605

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Educational Fund	Operating Referendum	Debt Service Fund Total	Operations Fund	Local Rainy Day Fund	Construction Bonds	2020 Go Bond Issue	2019 Go Bonds	2020 Construction Bond	Food Service Fund Total	Textbook Rental Fund Total
Cash and investments - beginning	\$ 4,690,636	\$ 1,329,287	\$ 3,618,555	\$ 8,515,928	\$ 3,437,000	\$ 31,700,116	\$ 4,970,300	\$ 315,958	\$ -	\$ 4,841,113	\$ (887,264)
Receipts:											
Local sources	732,799	7,065,849	11,124,686	23,121,243	-	14,179	-	-	-	155,058	198,537
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	86,665,522	-	-	-	-	-	-	-	-	8,175	608,288
Federal sources	-	-	-	-	-	-	-	-	-	5,945,127	-
Temporary loans	-	-	-	13,476,502	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,000	-	-	-	-	-	-	-
Total receipts	87,398,321	7,065,849	11,124,686	36,600,745	-	14,179	-	-	-	6,108,360	806,825
Disbursements:											
Instruction	60,470,628	1,341,052	-	900	-	-	-	-	-	-	-
Support services	12,400,970	3,824,440	-	31,660,754	-	59,642	-	-	54,212	1,249	966,048
Noninstructional services	1,632,378	1,098	-	-	-	-	-	-	-	840,235	-
Facilities acquisition and construction	-	-	-	1,916,046	-	17,721,005	2,784,479	315,958	2,560,324	6,223,370	-
Debt services	-	-	14,099,527	13,406,209	-	750	-	-	30,750	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	74,503,976	5,166,590	14,099,527	46,983,909	-	17,781,397	2,784,479	315,958	2,645,286	7,064,854	966,048
Excess (deficiency) of receipts over disbursements	12,894,345	1,899,259	(2,974,841)	(10,383,164)	-	(17,767,218)	(2,784,479)	(315,958)	(2,645,286)	(956,494)	(159,223)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	56,263,238	-	-
Sale of capital assets	-	-	-	7,890	-	-	-	-	-	-	-
Transfers in	170,459	-	-	12,962,576	-	-	-	-	-	7,150	427,436
Transfers out	(12,962,576)	-	(427,436)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(12,792,117)	-	(427,436)	12,970,466	-	-	-	-	56,263,238	7,150	427,436
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	102,228	1,899,259	(3,402,277)	2,587,302	-	(17,767,218)	(2,784,479)	(315,958)	53,617,952	(949,344)	268,213
Cash and investments - ending	\$ 4,792,864	\$ 3,228,546	\$ 216,278	\$ 11,103,230	\$ 3,437,000	\$ 13,932,898	\$ 2,185,821	\$ -	\$ 53,617,952	\$ 3,891,769	\$ (619,051)

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Health Insurance Reserve	Warren Performing Arts Center	Wecc/Childcare Program	Stonybrook Radio Tower	Wcc Roof Repair Fund	City Of Indy Technology Grant	Renaissance Program	Early Intervention Grant	Meaningful Mentoring Grant	Sunny Heights Grants	Fy19 Mega Gas Consortium
Cash and investments - beginning	\$ -	\$ 42,589	\$ 152,229	\$ 57,503	\$ -	\$ 108,622	\$ 4,280	\$ -	\$ 136	\$ 754	\$ (26,984)
Receipts:											
Local sources	-	6,038	1,018,412	13,236	22,137	-	653	-	-	-	30,357
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	6,038	1,018,412	13,236	22,137	-	653	-	-	-	30,357
Disbursements:											
Instruction	-	-	750,650	1,244	-	-	344	-	-	-	-
Support services	-	33,119	307,985	-	-	108,622	-	-	135	-	-
Noninstructional services	-	-	350,026	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	3,373
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	33,119	1,408,661	1,244	-	108,622	344	-	135	-	3,373
Excess (deficiency) of receipts over disbursements	-	(27,081)	(390,249)	11,992	22,137	(108,622)	309	-	(135)	-	26,984
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(27,081)	(390,249)	11,992	22,137	(108,622)	309	-	(135)	-	26,984
Cash and investments - ending	\$ -	\$ 15,508	\$ (238,020)	\$ 69,495	\$ 22,137	\$ -	\$ 4,589	\$ -	\$ 1	\$ 754	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	Fy20 Urban League Stem Grant	Fy14 Sh- Percussion Experience - Waef	Liberty Park Grants	Fy14 First Robotics - Wcc	Fy21 Ecc - Early Learning Indiana Grant	Peggy Jones Memorial Fund	Chartwell'S Donations	Food Service Grants	Eastridge Grants	Fy16 Continuing Education Grant - Rr-Nbm	Special Ed Grants
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ -	\$ 11,583	\$ 7,152	\$ -	\$ 11	\$ 5,688
Receipts:											
Local sources	-	156	1,000	5,200	76,083	1,860	-	-	1,500	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	-	156	1,000	5,200	76,083	1,860	-	-	1,500	-	-
Disbursements:											
Instruction	-	-	-	-	31,204	-	-	-	-	-	5,688
Support services	-	156	-	-	-	-	-	-	-	11	-
Noninstructional services	-	-	-	-	-	-	400	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	2,450	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	-	156	-	-	31,204	-	2,850	-	-	11	5,688
Excess (deficiency) of receipts over disbursements	-	-	1,000	5,200	44,879	1,860	(2,850)	-	1,500	(11)	(5,688)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(7,151)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(7,151)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	1,000	5,200	44,879	1,860	(2,850)	(7,151)	1,500	(11)	(5,688)
Cash and investments - ending	\$ -	\$ -	\$ 1,000	\$ 9,700	\$ 44,879	\$ 1,860	\$ 8,733	\$ 1	\$ 1,500	\$ -	\$ -

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	Walker Career Center Grants	Grassy Creek Grants	Wchs Grants	Stony Brook Middle School Grants	Early Childhood Center Grants	Raymond Park Ms Grants	Pleasant Run Grants	Blended Learning Fund	Isb Library - Wchs	Cicf - Wchs - Luttrell Mem. Scholarship	Technology Repair Fund
Cash and investments - beginning	\$ 3,100	\$ 924	\$ 812	\$ -	\$ 1,923	\$ 170	\$ 120	\$ 1,933	\$ 1,439	\$ 4,007	\$ 36,317
Receipts:											
Local sources	11,500	1,750	-	8,550	1,000	6,000	-	-	-	-	1,940
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	11,500	1,750	-	8,550	1,000	6,000	-	-	-	-	1,940
Disbursements:											
Instruction	3,470	1,742	7,277	-	-	-	-	-	-	-	-
Support services	-	-	812	-	-	170	120	1,750	-	-	538
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	3,470	1,742	8,089	-	-	170	120	1,750	-	-	538
Excess (deficiency) of receipts over disbursements	8,030	8	(8,089)	8,550	1,000	5,830	(120)	(1,750)	-	-	1,402
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	8,030	8	(8,089)	8,550	1,000	5,830	(120)	(1,750)	-	-	1,402
Cash and investments - ending	\$ 11,130	\$ 932	\$ (7,277)	\$ 8,550	\$ 2,923	\$ 6,000	\$ -	\$ 183	\$ 1,439	\$ 4,007	\$ 37,719

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
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	Wchs-Cicfi- Library Collection Dev	Library Fund	Fy20 Cicf Youth Assistance	Wellness Extravaganza	Fy00-01 Oasis Training	Waef Band/Orchestra Donation	Fy12 Sme Foundation Prime Grant - Wcc	Special Projects	Fy18 Generation Works Grant	Fy02-04 Lilly #2001-1495-000	Fy18 Prevention Matters Grant
Cash and investments - beginning	\$ 3,795	\$ 16,400	\$ 49,750	\$ -	\$ -	\$ 100,000	\$ 7,015	\$ 13,662	\$ (58,903)	\$ 1	\$ 7,956
Receipts:											
Local sources	14,500	-	-	-	-	-	-	25,322	-	-	5,000
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	22,273	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	14,500	22,273	-	-	-	-	-	25,322	-	-	5,000
Disbursements:											
Instruction	-	-	-	-	-	-	1,360	5,086	-	-	-
Support services	18,240	26,882	45,477	-	-	-	-	31,801	-	-	11,880
Noninstructional services	-	-	3,826	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	100,000	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	18,240	26,882	49,303	-	-	100,000	1,360	36,887	-	-	11,880
Excess (deficiency) of receipts over disbursements	(3,740)	(4,609)	(49,303)	-	-	(100,000)	(1,360)	(11,565)	-	-	(6,880)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,740)	(4,609)	(49,303)	-	-	(100,000)	(1,360)	(11,565)	-	-	(6,880)
Cash and investments - ending	\$ 55	\$ 11,791	\$ 447	\$ -	\$ -	\$ -	\$ 5,655	\$ 2,097	\$ (58,903)	\$ 1	\$ 1,076

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Building Trades	Coke Contract	Pepsi Scholarship	Donations	Covid19 Donations	Warren Central High School Grants	Fy03 Veteran'S Memorial Plaza Fund	Transportation-Coke Fund	Service Bldg. Coke Fund	Moorhead Refreshment Fund	Fy13 Wcc-Prostart National Facs
Cash and investments - beginning	\$ -	\$ 63,509	\$ 2,000	\$ -	\$ 6,650	\$ (62,513)	\$ 3,018	\$ 3,199	\$ 882	\$ -	\$ 200
Receipts:											
Local sources	5	66,605	2,000	561	-	-	2,500	1,939	1,099	8	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	5	66,605	2,000	561	-	-	2,500	1,939	1,099	8	-
Disbursements:											
Instruction	94,336	-	-	-	-	-	-	-	-	-	-
Support services	-	79,133	-	-	-	-	-	2,483	785	-	-
Noninstructional services	-	-	-	561	2,997	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	1,287	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	94,336	79,133	-	561	2,997	-	1,287	2,483	785	-	-
Excess (deficiency) of receipts over disbursements	(94,331)	(12,528)	2,000	-	(2,997)	-	1,213	(544)	314	8	-
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	214,673	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	214,673	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	120,342	(12,528)	2,000	-	(2,997)	-	1,213	(544)	314	8	-
Cash and investments - ending	\$ 120,342	\$ 50,981	\$ 4,000	\$ -	\$ 3,653	\$ (62,513)	\$ 4,231	\$ 2,655	\$ 1,196	\$ 8	\$ 200

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Wchs Scholarships	Formative Assesment Grant	Special Ed Excess Cost Contracts	Adult Ed Contracts	Fy21 Abe State Fund	Fy20 Abe State Grant	Abe Leadership Grant	Medicaid Reimbursement	Fy20 Secure School Safety Grant	Medicaid Reimbursement- State	Fy20 Early Intervention Grant
Cash and investments - beginning	\$ -	\$ -	\$ 13,725	\$ 300,044	\$ -	\$ (276,574)	\$ -	\$ 24,348	\$ (42,963)	\$ (16,312)	\$ 20,220
Receipts:											
Local sources	21,763	-	-	88,142	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	109,768	55,653	-	-	-	116,736	146,492	78,813	-	-
Federal sources	-	-	-	-	814,495	273,121	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	21,763	109,768	55,653	88,142	814,495	273,121	116,736	146,492	78,813	-	-
Disbursements:											
Instruction	-	-	39,966	70,053	682,924	4,614	116,736	-	-	-	-
Support services	-	188,880	-	14,902	131,571	(8,067)	-	-	35,850	-	20,219
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	11,500	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	11,500	188,880	39,966	84,955	814,495	(3,453)	116,736	-	35,850	-	20,219
Excess (deficiency) of receipts over disbursements	10,263	(79,112)	15,687	3,187	-	276,574	-	146,492	42,963	-	(20,219)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(116,909)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(116,909)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,263	(79,112)	15,687	3,187	-	276,574	-	29,583	42,963	-	(20,219)
Cash and investments - ending	\$ 10,263	\$ (79,112)	\$ 29,412	\$ 303,231	\$ -	\$ -	\$ -	\$ 53,931	\$ -	\$ (16,312)	\$ 1

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Fy21 Early Intervention Grant	Fy20 Non- English Speaking Program	Fy19 Non English Speaking	School Technology Fund	Fy17 Career & Tech Perfmormance	Indiana School Incentive	Fy20 High Ability Grant	Wcc-Building Trades Fund	Wchs Jr Rotc	Temporary	Fy20 Dual Language Immersion
Cash and investments - beginning	\$ -	\$ 58,853	\$ 1	\$ 267,334	\$ 44,505	\$ 1,382	\$ 24,948	\$ 1	\$ 1	\$ -	\$ (9,260)
Receipts:											
Local sources	-	-	-	-	-	-	650	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	29,039	-	390,812	3,955	-	427,454	68,155	-	-	27,000	17,355
Federal sources	-	-	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	29,039	-	390,812	3,955	-	427,454	68,805	-	-	27,000	17,355
Disbursements:											
Instruction	-	58,853	331,493	-	22,169	408,755	84,185	-	-	-	8,095
Support services	26,366	-	4,100	50,711	-	-	-	-	-	27,000	-
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	26,366	58,853	335,593	50,711	22,169	408,755	84,185	-	-	27,000	8,095
Excess (deficiency) of receipts over disbursements	2,673	(58,853)	55,219	(46,756)	(22,169)	18,699	(15,380)	-	-	-	9,260
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(53,549)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(53,549)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,673	(58,853)	55,219	(46,756)	(22,169)	(34,850)	(15,380)	-	-	-	9,260
Cash and investments - ending	\$ 2,673	\$ -	\$ 55,220	\$ 220,578	\$ 22,336	\$ (33,468)	\$ 9,568	\$ 1	\$ 1	\$ -	\$ -

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Fy21 Dual Language Immersion	Vw Propane Bus Grant	Fy19 Pltw Cybersecurity Grant	Cybersucurity Taskforce	Icj Youth Assistance	Jrotc Fund	Fy21 Title I Grant	Fy20 Title I Basic	Fy17 Title I School Improvemetn Grant -	Fy20 Mckinney Vento Grant	Fy21-22 Mckinney Vento Consortium Grant
Cash and investments - beginning	\$ -	\$ (245,636)	\$ -	\$ 570	\$ -	\$ -	\$ -	\$ (616,003)	\$ (20,755)	\$ (23,142)	\$ -
Receipts:											
Local sources	-	-	-	-	63,316	-	92,267	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	12,524	-	1,000	-	-	-	-	-	-	-	-
Federal sources	-	245,636	-	-	-	68,727	2,797,610	1,307,789	198,764	23,142	41,505
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	12,524	245,636	1,000	-	63,316	68,727	2,889,877	1,307,789	198,764	23,142	41,505
Disbursements:											
Instruction	12,524	-	1,000	-	-	68,727	1,207,881	382,627	65,908	-	94,200
Support services	-	166,095	-	-	63,316	-	1,966,856	282,777	119,629	-	63,899
Noninstructional services	-	-	-	-	-	-	68,819	24,126	37	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	12,524	166,095	1,000	-	63,316	68,727	3,243,556	689,530	185,574	-	158,099
Excess (deficiency) of receipts over disbursements	-	79,541	-	-	-	-	(353,679)	618,259	13,190	23,142	(116,594)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	79,541	-	-	-	-	(353,679)	618,259	13,190	23,142	(116,594)
Cash and investments - ending	\$ -	\$ (166,095)	\$ -	\$ 570	\$ -	\$ -	\$ (353,679)	\$ 2,256	\$ (7,565)	\$ -	\$ (116,594)

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Fy20 Special Ed Part B	Fy19 Special Ed Part B Grant	Fy21 Special Ed Part B 611	Fy21 Preschool Sect 619	Fy19 Sect 619 Sp Ed Preschool	Fy20 Special Ed Preschool 84.173A	Fy19 Abe Fed Funds	Fy21 Abe Federal Grant	Fy13 Abe State Grant C1-3-Ae-2- 58	Fy19 Title Iv Grant 84.424	Fy20 Title Iv Grant 84.424
Cash and investments - beginning	\$ (460,901)	\$ (42,071)	\$ -	\$ -	\$ 1	\$ (9,574)	\$ 618	\$ (196,149)	\$ -	\$ -	\$ (32,624)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	952,904	72,542	2,277,397	52,307	6,175	22,007	-	195,735	457,949	162	66,057
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	952,904	72,542	2,277,397	52,307	6,175	22,007	-	195,735	457,949	162	66,057
Disbursements:											
Instruction	346,266	28,475	1,657,505	55,316	6,175	13,057	-	1,189	644,530	162	19,887
Support services	152,538	1,996	846,846	2,109	-	-	-	(1,602)	137,936	-	13,641
Noninstructional services	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	498,804	30,471	2,504,351	57,425	6,175	13,057	-	(413)	782,466	162	33,528
Excess (deficiency) of receipts over disbursements	454,100	42,071	(226,954)	(5,118)	-	8,950	-	196,148	(324,517)	-	32,529
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	454,100	42,071	(226,954)	(5,118)	-	8,950	-	196,148	(324,517)	-	32,529
Cash and investments - ending	\$ (6,801)	\$ -	\$ (226,954)	\$ (5,118)	\$ 1	\$ (624)	\$ 618	\$ (1)	\$ (324,517)	\$ -	\$ (95)

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Drug Free Schools PI 99- 570	Fy21 Title Iv	Fy20 Perkins Grant	Fy21 Perkins Grant	Fy20 Perkins Assesment Grant	Fy11 Perkins 11- 4700-5360 Cfda#84.048	Fy21 Perkins Reserve Grant	Medicaid Reimbursement- Federal	Fy19 Perkins	21St Cclc Cohort 8 Rpms- Pr 84.287	Ffy20 Title li Improv Teacher Qulaity
Cash and investments - beginning	\$ -	\$ -	\$ (31,587)	\$ -	\$ (3,100)	\$ -	\$ -	\$ 680,230	\$ -	\$ (17,442)	\$ (38,064)
Receipts:											
Local sources	-	-	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-	-	-
Federal sources	38,771	219,457	63,851	192,233	3,100	705	-	528,851	-	447,297	53,073
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	38,771	219,457	63,851	192,233	3,100	705	-	528,851	-	447,297	53,073
Disbursements:											
Instruction	38,820	168,769	30,179	263,747	-	7,716	563	226,146	-	-	-
Support services	-	85,162	-	1,000	-	-	-	63,217	-	-	75,522
Noninstructional services	-	-	-	-	-	-	-	-	-	460,534	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	2,084	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	38,820	253,931	32,263	264,747	-	7,716	563	289,363	-	460,534	75,522
Excess (deficiency) of receipts over disbursements	(49)	(34,474)	31,588	(72,514)	3,100	(7,011)	(563)	239,488	-	(13,237)	(22,449)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(49)	(34,474)	31,588	(72,514)	3,100	(7,011)	(563)	239,488	-	(13,237)	(22,449)
Cash and investments - ending	\$ (49)	\$ (34,474)	\$ 1	\$ (72,514)	\$ -	\$ (7,011)	\$ (563)	\$ 919,718	\$ -	\$ (30,679)	\$ (60,513)

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Ffy19 Title lia Improv Teacher Quality	Ffy17 Title li Improv Teacher Quality	Ffy18 Title li Improv Teacher Quality	Title lii Grant	Fy20 Title lii Part A	Fy21 Title lii Grant	Fy19 Title lii Grant	ESSER III	ESSER II	Governor's Emergency Education Relief (GEER)	ESSER I
Cash and investments - beginning	\$ -	\$ (1)	\$ (130,114)	\$ (11,594)	\$ -	\$ -	\$ (2,345)	\$ -	\$ -	\$ -	\$ -
Receipts:											
Local sources	-	-	560	-	-	-	-	-	-	-	88,761
Intermediate sources	-	-	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	29,490	63,345	14,380	-	-	-	-
Federal sources	390,364	-	193,953	-	-	-	-	-	67,780	426,894	2,295,040
Temporary loans	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-	-	-
Total receipts	390,364	-	194,513	-	29,490	63,345	14,380	-	67,780	426,894	2,383,801
Disbursements:											
Instruction	-	-	-	-	13,022	67,118	4,938	138,234	129,246	426,894	1,940,170
Support services	382,907	-	64,399	-	2,850	1,368	796	-	471,342	-	408,647
Noninstructional services	-	-	-	-	12,582	345	3,558	-	-	-	132,073
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	2,743	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-	-	-
Total disbursements	382,907	-	64,399	-	28,454	68,831	12,035	138,234	600,588	426,894	2,480,890
Excess (deficiency) of receipts over disbursements	7,457	-	130,114	-	1,036	(5,486)	2,345	(138,234)	(532,808)	-	(97,089)
Other financing sources (uses)											
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,457	-	130,114	-	1,036	(5,486)	2,345	(138,234)	(532,808)	-	(97,089)
Cash and investments - ending	\$ 7,457	\$ (1)	\$ -	\$ (11,594)	\$ 1,036	\$ (5,486)	\$ -	\$ (138,234)	\$ (532,808)	\$ -	\$ (97,089)

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METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, OTHER FINANCING SOURCES
 (USES), AND CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 July 1, 2020 through June 30, 2021

	Cares Rapid Reskilling Employ Indy	Cares Cte Assistance	Cares Dwd Hse Test Fees	Fy21 Cops Svpp Grant - Usdoj	Fy20 Healthy Indiana Schools 93.994	Gear Up Grant	Prepaid Clearing	Prepaid Food Service	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,194	\$ (11,492,588)	\$ 26,371	\$ 50,853,605
Receipts:									
Local sources	-	-	-	-	-	-	-	5,894	44,100,615
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	11,750	-	-	-	88,907,979
Federal sources	1,011,000	28,935	773	235,127	-	9,976	-	-	22,026,331
Temporary loans	-	-	-	-	-	-	-	-	13,476,502
Interfund loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	61,341,762	-	61,344,762
Total receipts	1,011,000	28,935	773	235,127	11,750	9,976	61,341,762	5,894	229,856,189
Disbursements:									
Instruction	714,663	29,695	773	-	-	12,147	-	-	73,361,093
Support services	227,218	-	-	265,698	-	-	-	-	55,995,108
Noninstructional services	-	-	-	-	12,250	-	-	8,486	3,554,331
Facilities acquisition and construction	-	-	-	-	-	-	-	-	31,625,842
Debt services	-	-	-	-	-	-	-	-	27,537,236
Nonprogrammed charges	-	-	-	-	-	-	58,782,238	-	58,801,015
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	941,881	29,695	773	265,698	12,250	12,147	58,782,238	8,486	250,874,625
Excess (deficiency) of receipts over disbursements	69,119	(760)	-	(30,571)	(500)	(2,171)	2,559,524	(2,592)	(21,018,436)
Other financing sources (uses)									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	56,263,238
Sale of capital assets	-	-	-	-	-	-	-	-	222,563
Transfers in	-	-	-	-	-	-	-	-	13,567,621
Transfers out	-	-	-	-	-	-	-	-	(13,567,621)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	56,485,801
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	69,119	(760)	-	(30,571)	(500)	(2,171)	2,559,524	(2,592)	35,467,365
Cash and investments - ending	\$ 69,119	\$ (760)	\$ -	\$ (30,571)	\$ (500)	\$ 23	\$ (8,933,064)	\$ 23,779	\$ 86,320,970

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
SCHEDULE OF PAYABLES AND RECEIVABLES
June 30, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 4,725,611	\$ -

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 SCHEDULE OF LEASES AND DEBT
 June 30, 2021

<u>Type</u>	<u>Description of Debt</u>	<u>Ending Principal Balance</u>	<u>Principal and Interest Due Within One Year</u>
Governmental activities:			
General Obligation Bonds	2019 GO Bond - District Improvements	\$ 1,630,000	\$ 1,646,300
Revenue Bonds	Vision 2005 - Series 2019	33,745,000	2,562,700
Revenue Bonds	Vision 2005 - Series 2021	<u>50,175,000</u>	<u>8,166,000</u>
	Total governmental activities	<u>85,550,000</u>	<u>12,375,000</u>
Totals		<u>\$ 85,550,000</u>	<u>\$ 12,375,000</u>

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
SCHEDULE OF CAPITAL ASSETS
June 30, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 37,559,228
Infrastructure	5,000,000
Buildings	568,069,897
Improvements other than buildings	33,760,696
Machinery, equipment, and vehicles	34,849,021
Construction in progress	27,926,683
Books and other	<u>1,500,000</u>
 Total governmental activities	 <u>708,665,525</u>
 Total capital assets	 <u>\$ 708,665,525</u>

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
STATE REPORTING INFORMATION
July 1, 2019 - June 30, 2021

Financial Statement and Accompanying Notes:

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

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

Indiana Department of Education Reporting:

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

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

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

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2019 to June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
<u>Department of Agriculture</u>						
Child Nutrition Cluster						
Food & Nutrition Service/ School Breakfast Program	Indiana Department of Education					
School Breakfast Program		10.553	FY2020, FY2021	\$ 2,294,090	\$ 451,364	\$ 2,745,454
National School Lunch Program		10.555	FY2020, FY2021	4,276,599	1,583,685	5,860,284
Commodities		10.555	FY2020, FY2021	552,726	656,207	1,208,933
Summer Food Services		10.559	FY2020, FY2021	1,057,081	3,896,990	4,954,071
Total - Child Nutrition Cluster				<u>8,180,496</u>	<u>6,588,246</u>	<u>14,768,742</u>
Child and Adult Care Food Program	Indiana Department of Education					
Supper Program		10.558	FY2020, FY2021	452,954	22,803	475,757
Total - Child and Adult Care Food Program				<u>452,954</u>	<u>22,803</u>	<u>475,757</u>
Total - Department of Agriculture				<u>8,633,450</u>	<u>6,611,049</u>	<u>15,244,499</u>
<u>Department of Defense</u>						
ROTC Language and Culture Training Grants	Direct Award					
ROTC Language and Culture Training Grants		12.357	FY2020, FY2021	78,773	68,727	147,500
Total - Department of Defense				<u>78,773</u>	<u>68,727</u>	<u>147,500</u>
<u>Department of Justice</u>						
Juvenile Justice and Delinquency Prevention	Direct Award	16.540		-	63,316	63,316
Public Safety Partnership and Community Policing Grant	Direct Award					
COPS School Violence Prevention		16.710		-	235,127	235,127
Total - Department of Justice				<u>-</u>	<u>298,443</u>	<u>298,443</u>
<u>Department of Treasury</u>						
COVID-19 Coronavirus Relief Fund						
CARES DWD HSE Test Fees	Employ Indy Indianapolis Private	21.019	AECARES2058	-	773	773
CARES Rapid Reskilling	Industry Council	21.019	S2304-RR-19-ABE	-	1,011,000	1,011,000
Total - Department of Treasury				<u>-</u>	<u>1,011,773</u>	<u>1,011,773</u>
<u>Department of Education</u>						
Special Education Cluster(IDEA)						
Special Education Grants to States	Indiana Department of Education					
Special Ed-Part B		84.027	18611-057-PN01	8,270	-	8,270
Special Ed-Part B		84.027	19611-057-PN01	614,470	72,542	687,012
Special Ed-Part B		84.027	20611-055-PN01	2,024,365	952,904	2,977,269
Special Ed-Part B		84.027	21611-055-PN01	-	2,277,397	2,277,397
Total - Special Education Grants to States				<u>2,647,105</u>	<u>3,302,843</u>	<u>5,949,948</u>

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Period of July 1, 2019 to June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
Special Education Preschool Grants						
Special Ed Preschool	Indiana Department of Education	84.173	18619-057-PN01	\$ 101	\$ -	\$ 101
Special Ed Preschool		84.173	19619-057-PN01	11,113	6,175	17,288
Special Ed Preschool		84.173	20619-055-PN01	45,585	22,007	67,592
Special Ed Preschool		84.173	21619-055-PN01	-	52,307	52,307
Total - Special Education Preschool Grants				<u>56,799</u>	<u>80,489</u>	<u>137,288</u>
Total - Special Education Cluster(IDEA)				<u>2,703,904</u>	<u>3,383,332</u>	<u>6,087,236</u>
Adult Education - Basic Grants to States	Indiana Department of Workforce Development					
FY19 ABE Federal Grant		84.002	AE-8-58	-	457,949	457,949
FY20 ABE Federal Grant		84.002	AE-9-01	164,183	-	164,183
FY21 ABE Federal Grant		84.002	AE20-58	169,522	195,735	365,257
Total - Adult Education - Basic Grants to State				<u>333,705</u>	<u>653,684</u>	<u>987,389</u>
Title I Grants to Local Education Agencies	Indiana Department of Education					
Title I, Part A		84.010	S010A190014	853,941	-	853,941
Title I, Part A		84.010	S010A200014	2,644,766	1,307,789	3,952,555
Title I, Part A		84.010	S010A210014	-	2,889,877	2,889,877
Total - Title I Grants to LEA				<u>3,498,707</u>	<u>4,197,666</u>	<u>7,696,373</u>
Career and Technical Education - Basic Grants to State	Indiana Department of Education					
FY19 Perkins Grant		84.048	19-4700-5360	103,951	-	103,951
FY20 Perkins		84.048	20-0512-5360	254,133	66,951	321,084
FY21 Perkins		84.048	21-0512-5360	-	192,937	192,937
COVID-19 FY21 Perkins		84.048	21-0512-C049	-	28,935	28,935
Total - Career and Technical Education - Basic Grants to State				<u>358,084</u>	<u>288,823</u>	<u>646,907</u>
Education for Homeless Children and Youth	Indiana Department of Education					
FY17 McKinney Vento		84.196	A58-7-1722-3691	38,082	-	38,082
FY20 McKinney Vento Grant		84.196	A58-7-17ss-3691	9,340	23,142	32,482
FY21 McKinney Vento Grant		84.196	7000S196A200015	-	41,505	41,505
Total - Education for Homeless Children and Youth				<u>47,422</u>	<u>64,647</u>	<u>112,069</u>
Twenty-First Century Community Learning Centers	Indiana Department of Education					
FY18 21st Century Community Learning Centers		84.287	a58-8-18-4629	209,956	428,253	638,209
Total - Twenty-First Century Community Learning Centers				<u>209,956</u>	<u>428,253</u>	<u>638,209</u>

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2019 to June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
Gaining Early Awareness and Readiness for Undergraduate Programs FY19 Gear Up Grant	Indiana Commission for Higher Education	84.334	P33S160023	\$ 20,928	\$ 9,976	\$ 30,904
Total - Gaining Early Awareness and Readiness for Undergraduate Programs				<u>20,928</u>	<u>9,976</u>	<u>30,904</u>
English Language Acquisition State Grants	Indiana Department of Education					
Title III Part A		84.365	01118-064-PN01	4,150	-	4,150
Title III Part A		84.365	S365A180014	21,923	14,380	36,303
Title III Part A		84.365	S365A190014	55,421	29,490	84,911
Title III Part A		84.365	S365A200014	-	63,345	63,345
Total - English Language Acquisition State Grants				<u>81,494</u>	<u>107,215</u>	<u>188,709</u>
Title II Supporting Effective Instruction State Grants	Indiana Department of Education					
Title II, Part A		84.367	S367A170013	82,514	-	82,514
Title II, Part A		84.367	S367A180013	312,287	194,513	506,800
Title II, Part A		84.367	S367A190013	39,150	390,364	429,514
Title II, Part A		84.367	S367A200013	-	53,073	53,073
Total - Title II Supporting Effective Instruction State Grants				<u>433,951</u>	<u>637,950</u>	<u>1,071,901</u>
School Improvement Grants FY17 Title I SIG 1003 (g)	Indiana Department of Education	84.377	S377A140015	196,948	198,764	395,712
Total - School Improvement Grants				<u>196,948</u>	<u>198,764</u>	<u>395,712</u>
Title IV Student Support and Academic Enrichment Program	Indiana Department of Education					
Title IV Part A		84.424	S424A180015	38,778	162	38,940
Title IV Part A		84.424	S424A190015	223,747	38,771	262,518
Title IV Part A		84.424	S424A200015	-	285,514	285,514
Total - Title IV Student Support and Academic Enrichment Program				<u>262,525</u>	<u>324,447</u>	<u>586,972</u>
COVID-19 Education Stabilization Fund	Indiana Department of Education					
Governor's Emergency Education Relief (GEER) Fund		84.425C	S425C200018	-	426,894	426,894
Elementary and Secondary School Emergency Relief (ESSER I) Fund		84.425D	S425D200013	-	2,383,800	2,383,800
Elementary and Secondary School Emergency Relief (ESSER II) Fund		84.425D	S425D200013	-	67,780	67,780
Total - COVID-19 Education Stabilization Fund				<u>-</u>	<u>2,878,474</u>	<u>2,878,474</u>
Total - Department of Education				<u>8,147,624</u>	<u>13,173,231</u>	<u>21,320,855</u>

(Continued)

METROPOLITAN SCHOOL DISTRICT OF WARREN TOWNSHIP
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Period of July 1, 2019 to June 30, 2021

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-20	Total Federal Awards Expended 06-30-21	Total Federal Awards Expended 07-01-2019 to 06-30-21
<u>Department of Health and Human Services</u>						
Medicaid Cluster	Indiana Department of Education					
Medical Assistance Program		93.778	FY2020, FY2021	\$ 345,113	\$ 528,851	\$ 873,964
Total - Medicaid Cluster				<u>345,113</u>	<u>528,851</u>	<u>873,964</u>
Opioid STR	Direct Award	93.788		<u>16,120</u>	<u>-</u>	<u>16,120</u>
United States Department of Health and Human Services FY21 Healthy Indiana School	Indiana State Department of Health	93.994	1-MSD Warren Township	<u>-</u>	<u>11,750</u>	<u>11,750</u>
Total - Department of Health and Human Services				<u>361,233</u>	<u>540,601</u>	<u>901,834</u>
Total federal awards expended				<u>\$ 17,221,080</u>	<u>\$ 21,703,824</u>	<u>\$ 38,924,904</u>

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

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Period of July 1, 2019 to June 30, 2021

NOTE 1 - BASIS OF PRESENTATION

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the School Corporation under programs of the federal government for the period of July 1, 2019 to June 30, 2021. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the School Corporation, it is not intended to and does not present the financial position of the School Corporation.

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

B. Other Significant Accounting Policies

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

NOTE 2 - INDIRECT COST RATE

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

NOTE 3 - OTHER INFORMATION

The School Corporation did not have any subrecipient activity for the period July 1, 2019 to June 30, 2021.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of M.S.D. Warren Township School ("School Corporation"), which comprise the statement of receipts, disbursements, other financing sources (uses), and cash and investment balances of the School Corporation as of June 30, 2021 and for the period July 1, 2019 to June 30, 2021 and the related notes to the financial statement, which collectively comprise the School Corporation's financial statement, and have issued our report thereon dated December 22, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2021-001 and 2021-002 that we consider to be material weaknesses.

(Continued)

Compliance and Other Matters

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

Management's Responses to Findings

The School Corporation's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The School Corporation's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Crowe LLP
Crowe LLP

Indianapolis, Indiana
December 22, 2022

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

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

Report on Compliance for Each Major Federal Program

We have audited M.S.D. Warren Township School's (the School Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School Corporation's major federal programs for the period July 1, 2019 to June 30, 2021. The School Corporation's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School Corporation's compliance.

Opinion on Each Major Federal Program

In our opinion, the School Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the period July 1, 2019 to June 30, 2021.

(Continued)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2021-004 and 2021-005. Our opinion on each major federal program is not modified with respect to these matters.

The School Corporation's responses to the noncompliance findings identified in our audit are described in the accompanying *schedule of findings and questioned costs*. The School Corporation's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-004 and 2021-005 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-003 to be a significant deficiency.

The School Corporation's responses to the internal control over compliance findings identified in our audit are described in the accompanying *schedule of findings and questioned costs*. The School Corporation's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

(Continued)

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

Crowe LLP
Crowe LLP

Indianapolis, Indiana
December 22, 2022

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 July 1, 2019 to June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statement

Type of auditor’s report issued: Adverse as to GAAP, Unmodified
as to regulatory basis

Internal control over financial reporting:

Material weakness(es) identified?	<u> X </u>	Yes	_____	No
Significant deficiencies identified not considered to be material weaknesses?	_____	Yes	<u> X </u>	None Reported

Noncompliance material to financial statement noted?	_____	Yes	<u> X </u>	No
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Federal Awards

Internal control over major programs:

Material weakness(es) identified?	<u> X </u>	Yes	_____	No
Significant deficiencies identified not considered to be material weaknesses?	<u> X </u>	Yes	_____	None Reported

Type of auditor’s report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?	<u> X </u>	Yes	_____	No
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Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
21.019	COVID-19 Coronavirus Relief Fund
84.027, 84.173	Special Education Cluster
84.425C, 84.425D	COVID-19 Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,167,747

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

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section II – Financial Statement Findings

FINDING 2021-001

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

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

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

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

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

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

2 CFR 200.508 states in part:

"The auditee must: . . .

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

2 CFR 200.510(b) states:

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

(1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section II – Financial Statement Findings (Continued)

(2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.

(3) Provide total Federal awards expended for each individual Federal program and the assistance listing number (ALN) or other identifying number when the ALN information is not available. For a cluster of programs also provide the total for the cluster.

(4) Include the total amount provided to subrecipients from each Federal program.

(5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.

(6) Include notes that describe that significant accounting policies used in preparing the schedule and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs."

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

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

Context: The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the gross overstatement on the SEFA of \$660,135, the gross understatement of \$347,047, and the net understatement of the total federal awards expended on the SEFA by \$315,088 for the period July 1, 2019, through June 30, 2021:

1. The Child Nutrition Cluster (10.553, 10.555, 10.559) expenditures were understated by \$336,402
2. The Child and Adult Care Food Program (10.558) expenditures were overstated by \$345,047
3. The Career and Technical Education - Basic Grants to State (84.048) expenditures were understated by \$192,232
4. \$2,764,512 in Title I (84.010) expenditures were improperly labeled as Title III (84.365) expenditures
5. Title II (84.367) expenditures were understated by \$52,064
6. The Opioid STR (93.788) expenditures were understated by \$16,120
7. The Juvenile Justice and Delinquency Prevention (16.540) expenditures were understated by \$63,316
8. \$1,011,000 in Coronavirus Relief Fund (21.019) expenditures were improperly labeled as Education Stabilization Fund (84.425) expenditures

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section II – Financial Statement Findings (Continued)

Additionally, we noted the SEFA contained the following errors:

1. \$2,285,66 in Special Education Cluster expenditures were improperly labeled as 84.072 expenditures. 84.072 is for an ALN that does not exist and was a typo.
2. \$285,514 in Title IV expenditures were improperly labeled as 84.242 expenditures. 84.242 is for an ALN that does not exist and was a typo.
3. \$638,209 in Twenty-First Century Community Learning Centers expenditures were improperly labeled as 84.787 expenditures. 84.787 is for an ALN that does not exist and was a typo.

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

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

Identification as a repeat finding, if applicable: No.

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

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

FINDING 2021-002

Subject: Preparation of the Annual Financial Report
Audit Findings: Material Weakness

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

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

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

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section II – Financial Statement Findings (Continued)

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

...

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

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, ..."

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Annual Financial Report (AFR).

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

Context: The AFR entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and investment Balances – Regulatory Basis (the financial statement). The AFR was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors in the financial statement:

- 1) For the period of July 1, 2020 to June 30, 2021, receipts, disbursements, and other financing sources (uses) were understated by \$90,425,327, \$98,889,142, and \$56,267,885 respectively. The net impact on cash was an understatement of \$47,482,275. The School Corporation only reported approximately half a fiscal year amount worth of activity for the period of July 1, 2020 to June 30, 2021 in the Indiana Gateway AFR due to a software error.
- 2) For the period of July 1, 2020 to June 30, 2021, the School Corporation improperly excluded the Prepaid Payroll Clearing fund which understated receipt and disbursement amounts by \$61,341,762 and \$58,782,238 receptively. Ending cash as of June 30, 2021 in the clearing fund was a negative balance of \$8,933,064.

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

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

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation's management establish a formal review over the AFR financial statement submission to ensure amounts reported are accurate and agree to underlying fund ledgers. The School Corporation should establish a documented, secondary review to ensure the amounts reported on the financial statement agree to the supporting fund ledger detail.

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

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

Section III – Federal Award Findings and Questioned Costs

FINDING 2021-003

Information on the federal program:

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

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

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

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs- Cost Principles compliance requirements.

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

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

Questioned Costs: There were no questioned costs identified.

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

Identification as a repeat finding, if applicable: No.

Recommendation: We recommended that the School Corporation's management establish a system of internal controls related to ensure all applications are properly retained.

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

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

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

FINDING 2021-004

Information on the federal program:

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

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

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

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

2 CFR 200.320 states in part:

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

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

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

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

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

Questioned Costs: There were no questioned costs identified.

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

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

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

Identification as a repeat finding, if applicable: No.

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

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

FINDING 2021-005

Information on the federal program:

Subject: Special Education Cluster – Procurement - Compliance

Federal Agency: Department of Education

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

Assistance Listing Number: 84.027 and 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 18611-057-PN01, 19611-057-PN01,
20611-055-PN01, 21611-055-PN01
18619-057-PN01, 19619-057-PN01,
20619-055-PN01, 21619-055-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Other Matters

Criteria: 2 CFR section 200.303 states in part:

"The non-Federal entity must:

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

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

(Continued)

M.S.D. WARREN TOWNSHIP SCHOOL CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
July 1, 2019 to June 30, 2021

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

2 CFR 200.320 states in part:

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

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

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

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

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

Questioned Costs: There were no questioned costs identified.

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

Identification as a repeat finding, if applicable: No.

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

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



CORRECTIVE ACTION PLAN OF CURRENT AUDIT FINDINGS

June 30, 2021

FINDING 2021-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards

Audit Findings: Material Weakness

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

Context: The federal grant information entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the SEFA. The SEFA was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors that resulted in the gross overstatement on the SEFA of \$660,135, the gross understatement of \$347,047, and the net understatement of the total federal awards expended on the SEFA by \$315,088 for the period July 1, 2019, through June 30, 2021:

1. The Child Nutrition Cluster (10.553, 10.555, 10.559) expenditures were understated by \$336,402
2. The Child and Adult Care Food Program (10.558) expenditures were overstated by \$345,047
3. The Career and Technical Education - Basic Grants to State (84.048) expenditures were understated by \$192,232
4. \$2,764,512 in Title I (84.010) expenditures were improperly labeled as Title III (84.365) expenditures
5. Title II (84.367) expenditures were understated by \$52,064
6. The Opioid STR (93.788) expenditures were understated by \$16,120
7. The Juvenile Justice and Delinquency Prevention (16.540) expenditures were understated by \$63,316
8. \$1,011,000 in Coronavirus Relief Fund (21.019) expenditures were improperly labeled as Education Stabilization Fund (84.425) expenditures

Additionally, we noted the SEFA contained the following errors:

1. \$2,285,66 in Special Education Cluster expenditures were improperly labeled as 84.072 expenditures. 84.072 is for an ALN that does not exist and was a typo.
2. \$285,514 in Title IV expenditures were improperly labeled as 84.242 expenditures. 84.242 is for an ALN that does not exist and was a typo.
3. \$638,209 in Twenty-First Century Community Learning Centers expenditures were improperly labeled as 84.787 expenditures. 84.787 is for an ALN that does not exist and was a typo.

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

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. Management will ensure that the review process in future cycles is more thorough. Specifically, the CFO or a designee who did not prepare the report will post initials or signatures on support documentation for the various federal awards reported in the SEFA.



THE METROPOLITAN SCHOOL DISTRICT OF

WARREN TOWNSHIP

Responsible party and timeline for completion: The Chief Financial Officer is responsible for implementation of this control. The district will implement this process retroactively for the FY2022 SEFA submission.

FINDING 2021-002

Subject: Preparation of the Annual Financial Report
Audit Findings: Material Weakness

Condition: The School Corporation did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Annual Financial Report (AFR).

Context: The AFR entered and submitted in the Indiana Gateway for Government Units financial reporting system was the source of the Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and investment Balances – Regulatory Basis (the financial statement). The AFR was reviewed prior to submission. However, it was not reviewed in enough detail to prevent the following errors in the financial statement:

- 1) For the period of July 1, 2020 to June 30, 2021, receipts, disbursements, and other financing sources (uses) were understated by \$90,425,327, \$98,889,142, and \$56,267,885 respectively. The net impact on cash was an understatement of \$47,482,275. The School Corporation only reported approximately half a fiscal year amount worth of activity for the period of July 1, 2020 to June 30, 2021 in the Indiana Gateway AFR due to a software error.
- 2) For the period of July 1, 2020 to June 30, 2021, the School Corporation improperly excluded the Prepaid Payroll Clearing fund which understated receipt and disbursement amounts by \$61,341,762 and \$58,782,238 respectively. Ending cash as of June 30, 2021 in the clearing fund was a negative balance of \$8,933,064.

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

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. Management will coordinate with its accounting software provider to produce a report that shows 12 months of receipts and expenditures in a format that can be uploaded to Gateway. In addition, management will work with the accounting software provider to ensure the Prepaid Payroll Clearing fund is listed on the export.

Responsible party and timeline for completion: The Chief Financial Officer is responsible for implementation of this control. The district will implement this process for the FY2023 Annual Financial Report submitted in August 2023.



THE METROPOLITAN SCHOOL DISTRICT OF

WARREN TOWNSHIP

FINDING 2021-003

Information on the federal program:

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

Condition: An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs- Cost Principles compliance requirements.

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

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. Management will contact all treasurers throughout the district with instructions that we must maintain invoices, receipts, and other paperwork.

Responsible party and timeline for completion: The Chief Financial Officer is responsible for implementation of this corrective action plan. The CFO emailed all treasurers with this guidance on December 21, 2022.

FINDING 2021-004

Information on the federal program:

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

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

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



THE METROPOLITAN SCHOOL DISTRICT OF

WARREN TOWNSHIP

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. Management will provide guidance to all district leaders on the quote and bid thresholds for both federal funding and state/local funding.

Responsible party and timeline for completion: The Chief Financial Officer is responsible for implementation of this corrective action plan. The CFO will provide guidance through a training session at the January 2023 District Leadership Team meeting. Afterward, the CFO will email guidance to district leadership on this matter.

FINDING 2021-005

Information on the federal program:

Subject: Special Education Cluster – Procurement - Compliance

Federal Agency: Department of Education

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

Assistance Listing Numbers: 84.027 and 84.173

Federal Award Numbers and Years (or Other Identifying Numbers): 18611-057-PN01, 19611-057-PN01,

20611-055-PN01, 21611-055-PN01

18619-057-PN01, 19619-057-PN01,

20619-055-PN01, 21619-055-PN01

Pass-Through Entity: Indiana Department of Education

Compliance Requirement: Procurement and Suspension and Debarment

Audit Finding: Material Weakness, Other Matters

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

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

Views of Responsible Officials and Planned Corrective Actions: Management agrees with the finding. Management will provide guidance to all district leaders on the quote and bid thresholds for both federal funding and state/local funding.

Responsible party and timeline for completion: The Chief Financial Officer is responsible for implementation of this corrective action plan. The CFO will provide guidance through a training session at the January 2023 District Leadership Team meeting. Afterward, the CFO will email guidance to district leadership on this matter.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-001

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Condition and Context

Cash and Investments

An effective internal control system was not in place at the School Corporation over cash and investments. The School Corporation performed their monthly reconciliations to the balance sheet account titled "Cash in Bank." Controls were put in place over the bank reconciliations between bank balances and the School Corporation's records; however, the control was determined to be ineffective due to unreconciled variances for all 24 months of the audit period. This was a systemic issue throughout the audit period.

Financial Close and Reporting

An effective internal control system was not in place at the School Corporation over cash and investments and financial close and reporting. The School Corporation ran a Form 9 report for each biennial period from their financial software. There was not any control in place to verify that the total cash and investments reported for the Form 9 submitted to the Indiana Department of Education agreed to the balance reported as Cash in Bank discussed in the preceding paragraph. As a result, the cash and investments reported in the School Corporation's financial statement did not agree with their ledger. This was a systemic issue throughout the audit period.

Status: Not resolved. See Finding 2021-002

FINDING 2019-002

Subject: Child Nutrition Cluster - Cash Management
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children
Assistance Listing Numbers: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY18, FY19
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Cash Management
Audit Findings: Material Weakness, Other Matters

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Cash Management compliance requirement.



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The School Corporation had not designed or implemented adequate policies or procedures to ensure that the School Lunch fund cash balance (net cash resources) did not exceed three months average expenditures. The net cash resources in the School Lunch fund exceeded the three months average expenditures for all 24 months of the audit period. The lack of controls and noncompliance were systemic issues, which occurred throughout the audit period.

Status: Resolved.

FINDING 2019-003

Subject: Child Nutrition Cluster - Internal Controls

Federal Agency: Department of Agriculture

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

Assistance Listing Numbers: 10.553, 10.555, 10.559

Federal Award Numbers and Years (or Other Identifying Numbers): FY18, FY19

Pass-Through Entity: Indiana Department of Education

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)

Audit Finding: Material Weakness

Condition and Context:

An effective internal control system was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP).

Activities Allowed or Unallowed, Allowable Costs/Cost Principles

The School Corporation did not have a process in place to ensure all disbursements from the School Lunch fund were for allowable activities. Disbursements tested from the School Lunch fund included three disbursements that were for unallowable activities. One disbursement was to reimburse the food service management company for cash that went missing from an event that they catered, and two disbursements were for the point of sale system and credit card processing system that is used for both food service and textbook rental. The portion of these disbursements attributable to textbook rental were charged to the School Lunch fund.

A custodian was paid from the School Lunch fund in fiscal year 2017-2018; however, no records were kept to specify that this employee worked solely in the food service area.

Eligibility (School Breakfast Program and National School Lunch Program)

The School Corporation used a food service software that automatically determined eligibility based upon the information entered into the software by the school personnel. One individual was responsible for entering the information into the system without a proper system of oversight or review.

Special Tests and Provisions - Verification of Free and Reduced Price Applications (NSLP)



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The Food Service Contract Director performed the verifications; however, there were no controls in place to determine whether the verifications performed were correct.

The lack of properly designed and implemented controls was a systemic problem, which occurred throughout the audit period.

Status: Resolved.

FINDING 2019-004

Subject: Child Nutrition Cluster - Program Income
Federal Agency: Department of Agriculture
Federal Programs: School Breakfast Program, National School Lunch Program,
Summer Food Service Program for Children
Assistance Listing Numbers: 10.553, 10.555, 10.559
Federal Award Numbers and Years (or Other Identifying Numbers): FY18, FY19
Pass-Through Entity: Indiana Department of Education
Compliance Requirement: Program Income
Audit Findings: Material Weakness, Other Matters

Condition and Context:

An effective internal control system, which would include segregation of duties, was not in place at the School Corporation in order to ensure compliance with requirements related to the grant agreement and the Program Income compliance requirement.

The School Corporation did not establish the Prepaid Food Service fund until November 2018 and did not begin making transfers from the Prepaid Food Service fund to the School Lunch fund until January 2019. When transfers were made, the total program income was calculated incorrectly and the amounts transferred were incorrect. Program income was not used in accordance with program requirements. Three disbursements tested included unallowable activities and unallowable costs.

This is a systemic issue that occurred throughout the audit period.

Status: Resolved.