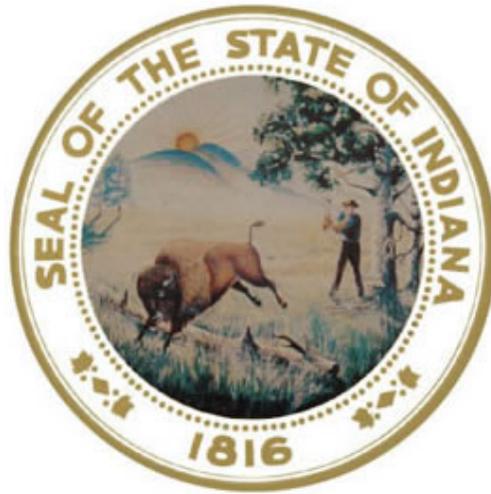


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT
OF
BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
BARTHOLOMEW COUNTY, INDIANA
July 1, 2018 to June 30, 2020



FILED
07/07/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	7-9
Notes to Financial Statement	10-17
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, Other Financing Sources (Uses), and Cash and Investment Balances - Regulatory Basis.....	21-54
Schedule of Payables and Receivables	55
Schedule of Leases and Debt	56
Schedule of Capital Assets.....	57
Other Reports.....	58

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Chad Phillips	07-01-18 to 12-31-21
Superintendent of Schools	Dr. Jim Roberts	07-01-18 to 06-30-21
President of the School Board	Jeff Caldwell Dr. Jill Shedd Jeff Caldwell Dr. Jill Shedd	07-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 06-30-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION, BARTHOLOMEW COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the Bartholomew Consolidated School Corporation (School Corporation), which comprises the financial position and results of operations for the period of July 1, 2018 to June 30, 2020, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the School Corporation for the period of July 1, 2018 to June 30, 2020.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the School Corporation for the period of July 1, 2018 to June 30, 2020, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

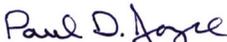
Other Matters

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 14, 2021, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Corporation's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

June 14, 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.

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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments			Other Financing Sources (Uses)	Cash and Investments
	07-01-18	Receipts	Disbursements		06-30-19	Receipts	Disbursements		
General	\$ 12,013,462	\$ 38,276,567	\$ 49,077,806	\$ (1,212,223)	\$ -	\$ -	\$ -	\$ -	\$ -
Education	-	49,763,180	37,538,565	(175,922)	12,048,693	87,993,705	81,662,641	(6,330,579)	12,049,178
Debt Service	8,890,396	9,884,460	13,252,797	-	5,522,059	12,834,645	11,321,589	(67,586)	6,967,529
Retirement/Severance Bond Debt Service	183,770	376,283	417,353	-	142,700	331,476	320,083	(6,157)	147,936
Referendum Debt Exempt Capital Operations	7,310,635	7,600,715	10,812,000	-	4,099,350	8,408,431	7,069,000	(103,971)	5,334,810
Capital Projects	-	23,690,139	13,116,369	6,012,120	16,585,890	26,549,741	36,469,704	6,662,792	13,328,719
School Transportation	9,741,634	5,874,969	12,800,974	(2,815,629)	-	-	-	-	-
School Bus Replacement	2,682,217	2,565,677	4,994,089	(253,805)	-	-	-	-	-
Local Rainy Day	978,698	440,684	1,334,300	(85,082)	-	-	-	-	-
Retirement/Severance Bond Construction	6,274,348	-	-	(1,400,000)	4,874,348	-	-	-	4,874,348
2018 Bonds	1,041,155	100,000	179,370	-	961,785	100,000	166,602	-	895,183
2012 Clifty Go	14,622	100	14,722	-	-	100	179,645	972,979	793,434
Central Middle	-	-	1,101,979	1,101,979	-	-	6,004,334	6,004,334	-
2015 Go	7,077	-	-	-	7,077	-	7,077	-	-
2016 G.O. Bond	484	-	-	-	484	-	482	(2)	-
2018 Go Bond	39,530	-	19,719	-	19,811	-	19,811	-	-
2019 Go Bonds	1,974,419	-	1,840,876	-	133,543	-	600	-	132,943
2013 Projects	-	-	428,102	5,557,252	5,129,150	60	2,229,928	-	2,899,282
Bab 6/2019	-	-	-	-	-	25,314	1,279,501	4,822,009	3,567,822
School Lunch	1,744,807	50,452	1,488,743	-	306,516	-	199,752	-	106,764
Curricular Materials Rental	-	-	-	-	-	595,000	78,287	2,445,303	2,962,016
Self-Insurance	1,689,566	5,420,182	5,312,949	-	1,796,799	4,614,331	5,296,436	-	1,114,694
Levy Excess	-	1,374,622	1,437,371	62,749	-	1,568,142	646,242	(570,155)	351,745
Joint Operations - Special Education Cooperative	5,482,218	17,873,020	20,704,285	-	2,650,953	22,765,219	22,450,656	1,491,226	4,456,742
Joint Operations - Area Vocational Education	462,835	-	-	-	462,835	-	-	(116,191)	346,644
Elementary Resources	757,058	1,013,382	1,141,625	(37,783)	591,032	1,213,859	1,107,230	-	697,661
PreK	856,515	426,773	153,137	(46,969)	1,083,182	237,156	211,313	(166)	1,108,859
Community Programs	-	-	-	-	-	16,225	11,178	43,211	48,258
Peer to Peer Prevention	-	-	-	-	-	429,797	921,768	491,971	-
Skyward User Group	-	100,000	-	-	-	9,999	4,266	82,633	88,366
Shop Printing 6/2019	-	-	-	-	-	100,000	125,000	53,098	171,902
School Library Printed Material	-	-	-	-	-	38,688	29,871	30,118	38,935
Early Intervention Grant	-	-	-	-	-	5,801	-	15,356	21,157
Reading Recovery	102,703	42,764	55,572	-	89,895	41,661	62,314	-	69,242
J. Maple Beques	21,701	-	21,701	-	-	-	-	-	-
Donations, Gifts, and Trusts	1,985	1,670	3,139	-	516	3,954	2,683	-	1,787
Fund Suppl	71,024	38,548	36,126	4,000	77,446	10,000	26,341	4,000	65,105
Inst. Art Fees	24,732	29,646	17,696	(1,125)	35,557	7,976	24,060	(1,609)	17,864
Partnership Gra	1,654,198	750,000	646,381	(58,105)	1,699,712	750,000	744,281	(251,262)	1,454,169
Bright Beginninn	143,434	103,192	44,803	(12,488)	189,335	91,843	33,360	-	247,818
Northside 92	1,191,881	21,390	323,500	139,354	1,029,125	20,000	329,359	68,914	788,680
Columbus North	299	187,971	314,007	126,107	370	106,073	234,559	128,116	-
Jolie Crider	64,635	-	-	-	64,635	-	-	(64,635)	-
Instructional Support	2,763	-	-	-	2,763	-	-	(2,763)	-
Stemlabs	98,379	22,770	33,597	-	87,552	9,555	14,452	-	82,655
I-Care	70	-	-	-	70	34,725	2,581	-	32,214
Duke Donations	-	100,000	-	-	100,000	37,500	48,419	-	89,081
Psi Iota Xi	138,759	904,500	858,141	(126,815)	58,303	697,736	569,784	(92,719)	93,536
Local Adult, Alternative, and Continuing Education	915	10,000	8,774	-	2,141	-	-	-	2,141
North	1,095	640	1,100	-	635	1,015	1,650	-	-
	41,903	27,342	24,497	-	44,748	11,805	21,337	-	35,216
	17,382	20,430	34,498	-	3,314	22,216	25,202	-	328

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
East	8,925	30,044	30,479	-	8,490	25,860	22,883	-	11,467
Central	12,091	5,881	6,062	-	11,910	6,346	13,838	-	4,418
Book Buddies	8,264	3,950	5,622	-	6,592	4,939	4,674	-	6,857
Esl After Schoo	11,009	-	-	-	11,009	-	7,000	-	4,009
Mcdowell-Cbc	4,236	11,100	455	-	14,881	10,380	783	-	24,478
Mcdowell-In/Out	16,130	13,975	6,684	-	23,421	33,715	18,734	-	38,402
Southside	215	8,213	1,838	-	6,590	2,979	9,434	-	135
Parkside	913	4,367	2,064	-	3,216	6,844	6,559	-	3,501
Extra-Curricular Activities	16,067	993	405	-	16,655	618	251	-	17,022
Mt. Healthy	3,803	-	-	-	3,803	368	75	-	4,096
Rockcreek	5,815	45,793	31,199	-	20,409	6,577	7,342	-	19,644
Schmitt	1,801	5,839	5,512	-	2,128	6,417	7,596	-	949
Smith	527	140	522	-	145	868	414	-	599
T'Ville	3,056	1,129	75	-	4,110	1,060	721	-	4,449
FS Donations	4,014	3,763	3,174	-	4,603	6,165	7,312	-	3,456
Csalinc In/Out	2,580	1,938	1,471	-	3,047	2,002	466	-	4,583
Admn - In/Out	421,521	28,204	36,431	-	413,294	21,597	27,466	(293,389)	114,036
Family Sch Part	135,642	106,552	108,261	-	133,933	96,480	113,303	-	117,110
Insurance	308	336	-	-	644	-	-	-	644
Diversity	1,170	-	-	-	1,170	-	-	-	1,170
INA - Irwin - Sweeney - Miller Foundation	1,300	-	-	-	1,300	-	-	(1,300)	-
2008 Flood Dona	3,395	-	-	(3,395)	-	-	-	-	-
Nga - Bcsf	11,609	-	575	-	11,034	-	500	-	10,534
Bartholomew Sch	38,014	115,080	111,715	-	41,379	84,402	104,979	-	20,802
Nawc Scholarshi	1,286	-	-	(1,286)	-	-	-	-	-
Jefferson Rent	86,437	-	-	(86,437)	-	-	-	-	-
Mt. H. Park	1	1,050	807	-	244	950	894	-	300
BAB 6/2020	1,126,190	611,077	786,830	900,000	1,850,437	-	-	(1,850,437)	-
Community Donations	44,754	2,000	26,805	-	19,949	-	-	(19,949)	-
Gifts Donations	16,353	42,289	41,743	(3,234)	13,665	-	-	(13,665)	-
G. Utterback Be	3,638	-	-	(3,638)	-	-	-	-	-
Misc Programs	29,552	539,554	658,412	129,525	40,219	-	-	(40,219)	-
M.A. Murray Beq	2,227	-	-	-	2,227	-	-	(2,227)	-
Custer Foundati	986	-	-	(986)	-	-	-	-	-
State Instructional Support	55,247	421,158	71,765	(132,252)	272,388	393,670	6,192	(347,722)	312,144
08 Econ Ed	-	109,407	109,407	-	-	139,555	137,834	(1,721)	-
Special Education Excess Costs	9,842	21,662	29,692	-	1,812	227,857	191,304	-	38,365
Indiana Preschool Grants	-	4,017	1,167	-	2,850	58,405	58,756	-	2,499
Instruction Support	430	-	-	-	430	-	-	(430)	-
Shop Printing 6/2020	8,255	8,638	1,538	-	15,355	-	-	(15,355)	-
Teacher Quality Improvement Program	139,809	15,022	25,686	1,125	130,270	57,448	34,238	13,662	167,142
Medicaid Reimbursement	205,367	173,312	16,583	-	362,096	115,819	75,841	-	402,074
Secured Schools Safety Grant	-	25,000	26,248	1,248	-	7,344	6,096	(1,248)	-
Early Intervention	-	45,985	12,828	-	33,157	-	34,878	1,721	-
Non-English Speaking Programs	67,788	326,760	289,689	-	104,859	430,437	440,695	-	94,601
Technology Grants	669,125	275,763	96,388	-	848,500	268,425	601,223	-	515,702
Teacher Appreciation Grant	-	334,145	334,256	111	-	414,685	414,475	-	210
High Ability Students	-	-	-	-	-	81,797	67,475	(155)	14,167
High Ability 15	4,190	-	4,190	-	-	-	-	-	-
TWI Planning	25,483	95,058	85,882	(4,542)	30,117	-	-	(30,117)	-
Alt Fuel 9.30.07	5,643	-	-	(5,643)	-	-	-	-	-
Bookstore-Resal	-	4,938	4,186	(752)	-	-	-	-	-

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 STATEMENT OF RECEIPTS, DISBURSEMENTS, OTHER
 FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended June 30, 2019 and 2020

Fund	Cash and Investments 07-01-18	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-19	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-20
Towel/Laundry	38,583	7,263	-	-	45,846	-	-	(45,846)	-
Lock Fund	26,986	2,789	512	-	29,263	-	-	(29,263)	-
Ready Schools	5,538	-	-	-	5,538	-	-	(5,538)	-
Criminal Histor	3,805	65	509	-	3,361	-	165	-	3,196
Title I	-	1,525,637	1,577,185	-	(51,548)	1,729,957	1,807,421	-	(129,012)
Title I-D 18-19	-	15,546	15,023	-	523	5,004	5,527	-	-
Title I Pta 19	(122,056)	488,631	366,575	-	-	-	-	-	-
Title I - D	-	418	418	-	-	-	-	-	-
Title I - 07-08	-	21,480	21,480	-	-	-	-	-	-
Other Federal Community Programs	1,786	-	-	(1,786)	-	-	-	-	-
Homeless Assistance Grants	-	51,355	51,355	-	-	23,637	23,637	-	-
Serve America	4,532	-	-	(4,532)	-	-	-	-	-
IDEA	-	-	-	-	-	2,599,236	2,559,706	(341,718)	(302,188)
Idea Pre Fy20	-	-	-	-	-	2,098,082	2,276,579	481	(178,016)
(IDEA, Part B) LEA Capacity Building (Sliver) Grants	4,156	2,615,718	2,959,052	(2,059)	(341,237)	-	-	341,237	-
Preschool Handicap	(17,811)	71,380	55,588	2,019	-	58,316	70,858	-	(12,542)
Idea Ptb Presch	-	112,020	112,910	-	(890)	3,129	2,239	-	-
Ad Ed Outreach	(40,420)	534,338	516,664	-	(22,746)	63,547	40,801	-	-
Ae 19-20	-	-	-	-	-	427,501	523,449	-	(95,948)
Ae - Wi 19-20	-	-	-	-	-	9,323	11,712	-	(2,389)
Ae - let 19-20	-	-	-	-	-	27,672	34,219	-	(6,547)
Student Support, Title IV	-	-	-	-	-	13,957	13,897	-	60
Title Iv-A 2017	(1,024)	70,927	77,180	-	(7,277)	12,031	4,754	-	-
Title Iv-A 18	-	11,934	11,934	-	-	78,597	118,394	-	(39,797)
Nutritional Grant - State	-	-	-	-	-	-	-	3,577	3,577
Vocational and Technology Board Grants	(67,086)	370,563	352,389	8,075	(40,837)	122,189	72,994	166	8,524
Cte Summer2018	-	7,494	7,494	-	-	-	-	-	-
Perkins 19-20	-	-	-	-	-	213,506	285,341	-	(71,835)
Perkins 08-09	10,267	13,549	62,711	38,895	-	-	-	-	-
21st Century Learning Center	-	-	-	-	-	245,993	237,207	(62,985)	(54,199)
21st Cent Beac	4,117	-	2,815	-	1,302	-	-	(1,302)	-
I-Care Cohort	(19,468)	336,347	377,619	-	(60,740)	-	-	60,740	-
Title II, Part A, Supporting Effective Instruction	-	168,433	183,165	-	(14,732)	310,997	310,905	-	(14,640)
Title Iia 19-21	-	-	-	-	-	2,387	2,401	-	(14)
ITQ, Enhanced Education Through Technology, Title II, Part D	(4,163)	157,015	152,852	-	-	-	-	-	-
Rural Schools - Direct	(2,087)	66,411	64,324	-	-	-	-	-	-
Title III, English Language Acquisition	-	115,742	120,346	-	(4,604)	143,007	147,235	-	(8,832)
I.U. Partnershi	17,160	-	-	(17,160)	-	-	-	-	-
Fed Stimulus	-	-	-	-	-	-	210,304	-	(210,304)
Ms Grant	916	-	86	-	830	-	-	(830)	-
Payroll Clearing	2,566,857	46,021,786	48,447,988	-	140,655	48,395,069	48,112,920	-	422,804
Curricular Fees Clearing	84,393	114,410	109,426	-	89,377	97,474	117,464	-	69,387
Postage Clearing	2,874	-	2,874	-	-	-	-	-	-
Retiree Insurance Clearing	2,645	477,674	480,175	-	144	577,329	577,163	-	310
Trapp Overpayment Clearing	10,867	-	10,867	-	-	-	-	-	-
Prepaid Food	-	-	-	-	-	1,491,960	1,400,985	-	90,975
Totals	\$ 71,449,679	\$ 223,915,125	\$ 238,708,825	\$ 7,590,911	\$ 64,246,890	\$ 230,972,657	\$ 241,273,984	\$ 12,971,335	\$ 66,916,898

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

The accompanying financial statements present the financial information for the School Corporation.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. 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.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. 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.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Other Financing Sources and Uses

Other financing sources and uses are presented in the aggregate on the face of the financial statements. 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.

G. Fund Accounting

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

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the School Corporation submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to 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.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

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

Contributions

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

B. Teachers' Retirement Funds

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.

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

Financial Report

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

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

Contributions

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of funds being set up for grants that operate on a reimbursable basis. The reimbursements for expenditures made by the School Corporation were not received by June 30, 2019 or 2020.

Note 8. Holding Corporations

The School Corporation has entered into capital leases with the Columbus Multi-High School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during fiscal years 2018-2019 and 2019-2020 totaled \$9,572,000 and \$9,839,000, respectively.

The School Corporation has entered into capital leases with The Columbus Repair and Renovation School Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the School Corporation. The lessor has been determined to be a related-party of the School Corporation. Lease payments during 2018-2019 and 2019-2020 totaled \$3,940,500 and \$3,942,500, respectively.

Note 9. Establishment of the Education Fund and Operations Fund

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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OTHER INFORMATION - UNAUDITED

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

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

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

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BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	General	Education	Debt Service	Retirement/Severance Bond Debt Service	Referendum Debt Exempt Capital	Operations	Capital Projects	School Transportation	School Bus Replacement
Cash and investments - beginning	\$ 12,013,462	\$ -	\$ 8,890,396	\$ 183,770	\$ 7,310,635	\$ -	\$ 9,741,634	\$ 2,682,217	\$ 978,698
Receipts:									
Local sources	855,154	1,093,446	9,884,460	376,283	7,600,715	11,411,110	5,873,290	2,560,985	440,684
Intermediate sources	277	323	-	-	-	-	-	-	-
State sources	37,199,456	37,068,208	-	-	-	50,000	-	3,161	-
Federal sources	214,517	-	-	-	-	-	-	-	-
Temporary loans	-	11,600,000	-	-	-	11,920,000	-	-	-
Other receipts	7,163	1,203	-	-	-	309,029	1,679	1,531	-
Total receipts	38,276,567	49,763,180	9,884,460	376,283	7,600,715	23,690,139	5,874,969	2,565,677	440,684
Disbursements:									
Instruction	25,827,384	27,631,293	-	-	-	-	-	-	-
Support services	11,720,445	9,375,591	167,792	-	-	12,076,253	5,998,681	2,866,089	966,300
Noninstructional services	360,113	531,681	-	-	-	25,000	-	-	-
Facilities acquisition and construction	5,864	-	-	-	-	1,015,116	2,086,293	-	-
Debt services	11,164,000	-	13,085,005	417,353	10,812,000	-	4,716,000	2,128,000	368,000
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	49,077,806	37,538,565	13,252,797	417,353	10,812,000	13,116,369	12,800,974	4,994,089	1,334,300
Excess (deficiency) of receipts over disbursements	(10,801,239)	12,224,615	(3,368,337)	(41,070)	(3,211,285)	10,573,770	(6,926,005)	(2,428,412)	(893,616)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	31,680	-	-	-
Transfers in	1,437,783	2,754,494	-	-	-	6,084,928	-	-	-
Transfers out	(2,650,006)	(2,930,416)	-	-	-	(104,488)	(2,815,629)	(253,805)	(85,082)
Total other financing sources (uses)	(1,212,223)	(175,922)	-	-	-	6,012,120	(2,815,629)	(253,805)	(85,082)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(12,013,462)	12,048,693	(3,368,337)	(41,070)	(3,211,285)	16,585,890	(9,741,634)	(2,682,217)	(978,698)
Cash and investments - ending	\$ -	\$ 12,048,693	\$ 5,522,059	\$ 142,700	\$ 4,099,350	\$ 16,585,890	\$ -	\$ -	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Local Rainy Day	Retirement/Severance Bond	Construction	2018 Bonds	2012 Clifty Go	Central Middle	2015 Go	2016 G.O. Bond	2018 Go Bond
Cash and investments - beginning	\$ 6,274,348	\$ 1,041,155	\$ 14,622	\$ -	\$ 7,077	\$ 484	\$ 39,530	\$ 1,974,419	\$ -
Receipts:									
Local sources	-	100,000	100	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	100,000	100	-	-	-	-	-	-
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	179,370	11	-	-	-	-	-	22,391
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	14,711	1,101,979	-	-	19,719	1,840,876	405,711
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	179,370	14,722	1,101,979	-	-	19,719	1,840,876	428,102
Excess (deficiency) of receipts over disbursements	-	(79,370)	(14,622)	(1,101,979)	-	-	(19,719)	(1,840,876)	(428,102)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	1,101,979	-	-	-	-	5,557,252
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(1,400,000)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,400,000)	-	-	1,101,979	-	-	-	-	5,557,252
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,400,000)	(79,370)	(14,622)	-	-	-	(19,719)	(1,840,876)	5,129,150
Cash and investments - ending	\$ 4,874,348	\$ 961,785	\$ -	\$ -	\$ 7,077	\$ 484	\$ 19,811	\$ 133,543	\$ 5,129,150

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	2019 Go Bonds	2013 Projects	Bab 6/2019	School Lunch	Curricular Materials Rental	Self-Insurance	Levy Excess	Joint Operations - Special Education Cooperative	Joint Operations - Area Vocational Education
Cash and investments - beginning	\$ -	\$ 1,744,807	\$ -	\$ 1,689,566	\$ -	\$ 5,482,218	\$ 462,835	\$ 757,058	\$ 856,515
Receipts:									
Local sources	-	50,452	-	2,086,179	978,285	16,684,331	-	1,011,284	426,625
Intermediate sources	-	-	-	-	-	597,941	-	-	-
State sources	-	-	-	-	396,337	-	-	-	-
Federal sources	-	-	-	3,331,020	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	2,983	-	590,748	-	2,098	148
Total receipts	-	50,452	-	5,420,182	1,374,622	17,873,020	-	1,013,382	426,773
Disbursements:									
Instruction	-	-	-	-	-	6,774	-	715,000	116,208
Support services	-	43	-	158,936	1,437,371	2,571	-	424,625	36,929
Noninstructional services	-	-	-	5,112,370	-	-	-	-	-
Facilities acquisition and construction	-	1,488,700	-	41,643	-	-	-	2,000	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	20,694,940	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,488,743	-	5,312,949	1,437,371	20,704,285	-	1,141,625	153,137
Excess (deficiency) of receipts over disbursements	-	(1,438,291)	-	107,233	(62,749)	(2,831,265)	-	(128,243)	273,636
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	570,155	-	-	-	-
Transfers out	-	-	-	-	(507,406)	-	-	(37,783)	(46,969)
Total other financing sources (uses)	-	-	-	-	62,749	-	-	(37,783)	(46,969)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,438,291)	-	107,233	-	(2,831,265)	-	(166,026)	226,667
Cash and investments - ending	\$ -	\$ 306,516	\$ -	\$ 1,796,799	\$ -	\$ 2,650,953	\$ 462,835	\$ 591,032	\$ 1,083,182

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Elementary Resources	PreK	Community Programs	Peer to Peer Prevention	Skyward User Group	Shop Printing 6/2019	School Library Printed Material	Early Intervention Grant	Reading Recovery
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,703	\$ 21,701	\$ 1,985
Receipts:									
Local sources	-	-	-	100,000	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	42,764	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	1,670
Total receipts	-	-	-	100,000	-	-	42,764	-	1,670
Disbursements:									
Instruction	-	-	-	-	-	-	29,381	21,701	3,139
Support services	-	-	-	-	-	-	26,191	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	55,572	21,701	3,139
Excess (deficiency) of receipts over disbursements	-	-	-	100,000	-	-	(12,808)	(21,701)	(1,469)
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	-	-	-	100,000	-	-	(12,808)	(21,701)	(1,469)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 89,895	\$ -	\$ 516

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	J. Maple Beques	Donations, Gifts, and Trusts	Fund Suppl	Inst. Art Fees	Partnership Gra	Bright Beginnin	Northside 92	Columbus North	Jolie Crider
Cash and investments - beginning	\$ 71,024	\$ 24,732	\$ 1,654,198	\$ 143,434	\$ 1,191,881	\$ 299	\$ 64,635	\$ 2,763	\$ 98,379
Receipts:									
Local sources	-	29,646	750,000	103,192	21,390	13,854	-	-	22,770
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	38,548	-	-	-	-	174,117	-	-	-
Total receipts	38,548	29,646	750,000	103,192	21,390	187,971	-	-	22,770
Disbursements:									
Instruction	-	5,864	125,693	44,803	-	-	-	-	28,507
Support services	36,126	9,657	520,688	-	322,750	314,007	-	-	-
Noninstructional services	-	2,175	-	-	750	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	5,090
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	36,126	17,696	646,381	44,803	323,500	314,007	-	-	33,597
Excess (deficiency) of receipts over disbursements	2,422	11,950	103,619	58,389	(302,110)	(126,036)	-	-	(10,827)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	4,000	-	520,744	-	143,354	126,107	-	-	-
Transfers out	-	(1,125)	(578,849)	(12,488)	(4,000)	-	-	-	-
Total other financing sources (uses)	4,000	(1,125)	(58,105)	(12,488)	139,354	126,107	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,422	10,825	45,514	45,901	(162,756)	71	-	-	(10,827)
Cash and investments - ending	\$ 77,446	\$ 35,557	\$ 1,699,712	\$ 189,335	\$ 1,029,125	\$ 370	\$ 64,635	\$ 2,763	\$ 87,552

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Instructional Support	Stemlabs	I-Care	Duke Donations	Psi Iota Xi	Local Adult, Alternative, and Continuing Education	North	East	Central
Cash and investments - beginning	\$ 70	\$ -	\$ 138,759	\$ 915	\$ 1,095	\$ 41,903	\$ 17,382	\$ 8,925	\$ 12,091
Receipts:									
Local sources	-	100,000	904,500	10,000	640	27,342	20,430	30,044	5,881
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	100,000	904,500	10,000	640	27,342	20,430	30,044	5,881
Disbursements:									
Instruction	-	-	153,485	8,774	-	24,497	11,495	9,742	2,685
Support services	-	-	704,656	-	1,100	-	-	-	502
Noninstructional services	-	-	-	-	-	-	23,003	20,737	2,875
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	858,141	8,774	1,100	24,497	34,498	30,479	6,062
Excess (deficiency) of receipts over disbursements	-	100,000	46,359	1,226	(460)	2,845	(14,068)	(435)	(181)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(126,815)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(126,815)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	100,000	(80,456)	1,226	(460)	2,845	(14,068)	(435)	(181)
Cash and investments - ending	\$ 70	\$ 100,000	\$ 58,303	\$ 2,141	\$ 635	\$ 44,748	\$ 3,314	\$ 8,490	\$ 11,910

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Book Buddies	Esl After Schoo	Mcdowell-Cbc	Mcdowell-In/Out	Southside	Parkside	Extra-Curricular Activities	Mt. Healthy	Rockcreek
Cash and investments - beginning	\$ 8,264	\$ 11,009	\$ 4,236	\$ 16,130	\$ 215	\$ 913	\$ 16,067	\$ 3,803	\$ 5,815
Receipts:									
Local sources	3,950	-	11,100	13,975	8,213	4,367	993	-	45,793
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	3,950	-	11,100	13,975	8,213	4,367	993	-	45,793
Disbursements:									
Instruction	52	-	455	5,740	1,654	1,396	405	-	2,856
Support services	5,570	-	-	-	184	-	-	-	28,343
Noninstructional services	-	-	-	-	-	668	-	-	-
Facilities acquisition and construction	-	-	-	944	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	5,622	-	455	6,684	1,838	2,064	405	-	31,199
Excess (deficiency) of receipts over disbursements	(1,672)	-	10,645	7,291	6,375	2,303	588	-	14,594
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	(1,672)	-	10,645	7,291	6,375	2,303	588	-	14,594
Cash and investments - ending	\$ 6,592	\$ 11,009	\$ 14,881	\$ 23,421	\$ 6,590	\$ 3,216	\$ 16,655	\$ 3,803	\$ 20,409

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Schmitt	Smith	T ^V ille	FS Donations	Csalinc In/Out	Admn - In/Out	Family Sch Part	Insurance	Diversity
Cash and investments - beginning	\$ 1,801	\$ 527	\$ 3,056	\$ 4,014	\$ 2,580	\$ 421,521	\$ 135,642	\$ 308	\$ 1,170
Receipts:									
Local sources	5,839	140	979	-	1,938	9,835	106,552	-	-
Intermediate sources	-	-	-	-	-	70	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	150	3,763	-	18,299	-	336	-
Total receipts	5,839	140	1,129	3,763	1,938	28,204	106,552	336	-
Disbursements:									
Instruction	5,512	522	-	-	1,176	13,382	100,445	-	-
Support services	-	-	75	-	295	21,537	7,816	-	-
Noninstructional services	-	-	-	3,174	-	1,512	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	5,512	522	75	3,174	1,471	36,431	108,261	-	-
Excess (deficiency) of receipts over disbursements	327	(382)	1,054	589	467	(8,227)	(1,709)	336	-
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	327	(382)	1,054	589	467	(8,227)	(1,709)	336	-
Cash and investments - ending	\$ 2,128	\$ 145	\$ 4,110	\$ 4,603	\$ 3,047	\$ 413,294	\$ 133,933	\$ 644	\$ 1,170

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	INA - Irwin - Sweeney - Miller Foundation	2008 Flood Dona	Nga - Bcsf	Bartholomew Sch	Nawc Scholarshi	Jefferson Rent	Mt. H. Park	BAB 6/2020	Community Donations
Cash and investments - beginning	\$ 1,300	\$ 3,395	\$ 11,609	\$ 38,014	\$ 1,286	\$ 86,437	\$ 1	\$ 1,126,190	\$ 44,754
Receipts:									
Local sources	-	-	-	115,080	-	-	1,050	611,077	2,000
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	115,080	-	-	1,050	611,077	2,000
Disbursements:									
Instruction	-	-	-	41,750	-	-	807	-	26,805
Support services	-	-	-	15,266	-	-	-	-	-
Noninstructional services	-	-	-	54,699	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	786,830	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	575	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	575	111,715	-	-	807	786,830	26,805
Excess (deficiency) of receipts over disbursements	-	-	(575)	3,365	-	-	243	(175,753)	(24,805)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	900,000	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	(3,395)	-	-	(1,286)	(86,437)	-	-	-
Total other financing sources (uses)	-	(3,395)	-	-	(1,286)	(86,437)	-	900,000	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(3,395)	(575)	3,365	(1,286)	(86,437)	243	724,247	(24,805)
Cash and investments - ending	\$ 1,300	\$ -	\$ 11,034	\$ 41,379	\$ -	\$ -	\$ 244	\$ 1,850,437	\$ 19,949

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Gifts Donations	G. Utterback Be	Misc Programs	M.A. Murray Beq	Custer Foundati	State Instructional Support	08 Econ Ed	Special Education Excess Costs	Indiana Preschool Grants
Cash and investments - beginning	\$ 16,353	\$ 3,638	\$ 29,552	\$ 2,227	\$ 986	\$ 55,247	\$ -	\$ 9,842	\$ -
Receipts:									
Local sources	-	-	514,973	-	-	-	-	-	3,750
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	421,158	109,407	21,662	267
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	42,289	-	24,581	-	-	-	-	-	-
Total receipts	42,289	-	539,554	-	-	421,158	109,407	21,662	4,017
Disbursements:									
Instruction	28,043	-	576,174	-	-	71,765	109,407	29,692	218
Support services	-	-	82,238	-	-	-	-	-	949
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	13,700	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	41,743	-	658,412	-	-	71,765	109,407	29,692	1,167
Excess (deficiency) of receipts over disbursements	546	-	(118,858)	-	-	349,393	-	(8,030)	2,850
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	129,525	-	-	-	-	-	-
Transfers out	(3,234)	(3,638)	-	-	(986)	(132,252)	-	-	-
Total other financing sources (uses)	(3,234)	(3,638)	129,525	-	(986)	(132,252)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,688)	(3,638)	10,667	-	(986)	217,141	-	(8,030)	2,850
Cash and investments - ending	\$ 13,665	\$ -	\$ 40,219	\$ 2,227	\$ -	\$ 272,388	\$ -	\$ 1,812	\$ 2,850

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Instruction Support	Shop Printing 6/2020	Teacher Quality Improvement Program	Medicaid Reimbursement	Secured Schools Safety Grant	Early Intervention	Non-English Speaking Programs	Technology Grants	Teacher Appreciation Grant
Cash and investments - beginning	\$ 430	\$ 8,255	\$ 139,809	\$ 205,367	\$ -	\$ -	\$ 67,788	\$ 669,125	\$ -
Receipts:									
Local sources	-	8,638	1,264	-	-	-	-	45,306	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	13,570	173,312	25,000	45,985	326,760	83,366	334,145
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	188	-	-	-	-	147,091	-
Total receipts	-	8,638	15,022	173,312	25,000	45,985	326,760	275,763	334,145
Disbursements:									
Instruction	-	-	1,184	-	1,248	12,828	265,481	-	-
Support services	-	1,538	24,502	16,583	25,000	-	23,704	96,388	334,256
Noninstructional services	-	-	-	-	-	-	504	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	1,538	25,686	16,583	26,248	12,828	289,689	96,388	334,256
Excess (deficiency) of receipts over disbursements	-	7,100	(10,664)	156,729	(1,248)	33,157	37,071	179,375	(111)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,125	-	1,248	-	-	-	111
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	1,125	-	1,248	-	-	-	111
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	7,100	(9,539)	156,729	-	33,157	37,071	179,375	-
Cash and investments - ending	\$ 430	\$ 15,355	\$ 130,270	\$ 362,096	\$ -	\$ 33,157	\$ 104,859	\$ 848,500	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	High Ability Students	High Ability 15	TWI Planning	Alt Fuel 9.30.07	Bookstore-Resal	Towel/Laundry	Lock Fund	Ready Schools	Criminal Histor
Cash and investments - beginning	\$ -	\$ 4,190	\$ 25,483	\$ 5,643	\$ -	\$ 38,583	\$ 26,986	\$ 5,538	\$ 3,805
Receipts:									
Local sources	-	-	-	-	4,938	7,263	2,789	-	65
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	58,683	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	36,375	-	-	-	-	-	-
Total receipts	-	-	95,058	-	4,938	7,263	2,789	-	65
Disbursements:									
Instruction	-	4,190	15,628	-	-	-	-	-	-
Support services	-	-	69,424	-	4,186	-	512	-	509
Noninstructional services	-	-	830	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	4,190	85,882	-	4,186	-	512	-	509
Excess (deficiency) of receipts over disbursements	-	(4,190)	9,176	-	752	7,263	2,277	-	(444)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,487	-	6,556	-	-	-	-
Transfers out	-	-	(6,029)	(5,643)	(7,308)	-	-	-	-
Total other financing sources (uses)	-	-	(4,542)	(5,643)	(752)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(4,190)	4,634	(5,643)	-	7,263	2,277	-	(444)
Cash and investments - ending	\$ -	\$ -	\$ 30,117	\$ -	\$ -	\$ 45,846	\$ 29,263	\$ 5,538	\$ 3,361

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Title I	Title I-D 18-19	Title I Pta 19	Title I - D	Title I - 07-08	Other Federal Community Programs	Homeless Assistance Grants	Serve America	IDEA
Cash and investments - beginning	\$ -	\$ -	\$ (122,056)	\$ -	\$ -	\$ 1,786	\$ -	\$ 4,532	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,525,637	15,546	488,631	-	21,480	-	31,330	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	418	-	-	20,025	-	-
Total receipts	1,525,637	15,546	488,631	418	21,480	-	51,355	-	-
Disbursements:									
Instruction	1,122,524	13,773	262,307	-	2,064	-	-	-	-
Support services	449,109	1,250	69,460	-	19,416	-	51,355	-	-
Noninstructional services	5,552	-	854	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	33,954	418	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,577,185	15,023	366,575	418	21,480	-	51,355	-	-
Excess (deficiency) of receipts over disbursements	(51,548)	523	122,056	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,786)	-	(4,532)	-
Total other financing sources (uses)	-	-	-	-	-	(1,786)	-	(4,532)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(51,548)	523	122,056	-	-	(1,786)	-	(4,532)	-
Cash and investments - ending	\$ (51,548)	\$ 523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Idea Pre	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	Preschool Handicap	Idea Pt	Ad Ed	Ae	Ae - Wi	Ae - let	Student Support, Title IV
	Fy20			Pt	Outreach	19-20	19-20	19-20	
Cash and investments - beginning	\$ -	\$ 4,156	\$ (17,811)	\$ -	\$ (40,420)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	245,499	-	-	-	-
Federal sources	-	2,615,718	71,380	112,020	288,839	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	2,615,718	71,380	112,020	534,338	-	-	-	-
Disbursements:									
Instruction	-	2,152,450	49,555	108,873	385,811	-	-	-	-
Support services	-	15,941	-	-	130,853	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	790,661	6,033	4,037	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	2,959,052	55,588	112,910	516,664	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(343,334)	15,792	(890)	17,674	-	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	2,019	-	-	-	-	-	-
Transfers out	-	(2,059)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(2,059)	2,019	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(345,393)	17,811	(890)	17,674	-	-	-	-
Cash and investments - ending	\$ -	\$ (341,237)	\$ -	\$ (890)	\$ (22,746)	\$ -	\$ -	\$ -	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Title Iv-A 2017	Title Iv-A 18	Nutritional Grant - State	Vocational and Technology Board Grants	Cte Summer2018	Perkins 19-20	Perkins 08-09	21st Century Learning Center	21St Cent Beac
Cash and investments - beginning	\$ (1,024)	\$ -	\$ -	\$ (67,086)	\$ -	\$ -	\$ 10,267	\$ -	\$ 4,117
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	70,927	11,934	-	370,563	7,494	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	13,549	-	-
Total receipts	70,927	11,934	-	370,563	7,494	-	13,549	-	-
Disbursements:									
Instruction	49,459	3,339	-	265,823	7,494	-	25,031	-	2,275
Support services	27,721	7,358	-	26,047	-	-	270	-	-
Noninstructional services	-	-	-	-	-	-	-	-	540
Facilities acquisition and construction	-	1,237	-	53,891	-	-	37,410	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	6,628	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	77,180	11,934	-	352,389	7,494	-	62,711	-	2,815
Excess (deficiency) of receipts over disbursements	(6,253)	-	-	18,174	-	-	(49,162)	-	(2,815)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	111,468	-	-	38,895	-	-
Transfers out	-	-	-	(103,393)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	8,075	-	-	38,895	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,253)	-	-	26,249	-	-	(10,267)	-	(2,815)
Cash and investments - ending	\$ (7,277)	\$ -	\$ -	\$ (40,837)	\$ -	\$ -	\$ -	\$ -	\$ 1,302

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	I-Care Cohort	Title II, Part A, Supporting Effective Instruction	Title lia 19-21	ITQ, Enhanced Education Through Technology, Title II, Part D	Rural Schools - Direct	Title III, English Language Acquisition	I.U. Partnershi	Fed Stimulus
Cash and investments - beginning	\$ (19,468)	\$ -	\$ -	\$ (4,163)	\$ (2,087)	\$ -	\$ 17,160	\$ -
Receipts:								
Local sources	-	37,218	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	131,215	-	157,015	66,411	115,742	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	336,347	-	-	-	-	-	-	-
Total receipts	336,347	168,433	-	157,015	66,411	115,742	-	-
Disbursements:								
Instruction	22,664	90,078	-	20,117	50,793	119,533	-	-
Support services	343,464	93,087	-	129,767	12,692	813	-	-
Noninstructional services	-	-	-	-	839	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	11,491	-	-	2,968	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	377,619	183,165	-	152,852	64,324	120,346	-	-
Excess (deficiency) of receipts over disbursements	(41,272)	(14,732)	-	4,163	2,087	(4,604)	-	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	(17,160)	-
Total other financing sources (uses)	-	-	-	-	-	-	(17,160)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(41,272)	(14,732)	-	4,163	2,087	(4,604)	(17,160)	-
Cash and investments - ending	\$ (60,740)	\$ (14,732)	\$ -	\$ -	\$ -	\$ (4,604)	\$ -	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2019

	Ms Grant	Payroll Clearing	Curricular Fees Clearing	Postage Clearing	Retiree Insurance Clearing	Trapp Overpayment Clearing	Prepaid Food	Totals
Cash and investments - beginning	\$ 916	\$ 2,566,857	\$ 84,393	\$ 2,874	\$ 2,645	\$ 10,867	\$ -	\$ 71,449,679
Receipts:								
Local sources	-	-	-	-	-	-	-	65,142,157
Intermediate sources	-	-	-	-	-	-	-	598,611
State sources	-	-	-	-	-	-	-	76,618,740
Federal sources	-	-	-	-	-	-	-	9,647,419
Temporary loans	-	-	-	-	-	-	-	23,520,000
Other receipts	-	46,021,786	114,410	-	477,674	-	-	48,388,198
Total receipts	-	46,021,786	114,410	-	477,674	-	-	223,915,125
Disbursements:								
Instruction	86	-	-	-	-	-	-	60,839,289
Support services	-	-	-	-	-	-	-	49,506,553
Noninstructional services	-	-	-	-	-	-	-	6,147,876
Facilities acquisition and construction	-	-	-	-	-	-	-	9,722,445
Debt services	-	-	-	-	-	-	-	42,690,358
Nonprogrammed charges	-	-	-	-	-	-	-	20,750,974
Interfund loans	-	48,447,988	109,426	2,874	480,175	10,867	-	49,051,330
Total disbursements	86	48,447,988	109,426	2,874	480,175	10,867	-	238,708,825
Excess (deficiency) of receipts over disbursements	(86)	(2,426,202)	4,984	(2,874)	(2,501)	(10,867)	-	(14,793,700)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	7,559,231
Sale of capital assets	-	-	-	-	-	-	-	31,680
Transfers in	-	-	-	-	-	-	-	11,933,999
Transfers out	-	-	-	-	-	-	-	(11,933,999)
Total other financing sources (uses)	-	-	-	-	-	-	-	7,590,911
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(86)	(2,426,202)	4,984	(2,874)	(2,501)	(10,867)	-	(7,202,789)
Cash and investments - ending	\$ 830	\$ 140,655	\$ 89,377	\$ -	\$ 144	\$ -	\$ -	\$ 64,246,890

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	General	Education	Debt Service	Retirement/Severance Bond Debt Service	Referendum Debt Exempt Capital	Operations	Capital Projects	School Transportation	School Bus Replacement
Cash and investments - beginning	\$ -	\$ 12,048,693	\$ 5,522,059	\$ 142,700	\$ 4,099,350	\$ 16,585,890	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	1,782,689	9,792,995	331,476	6,038,431	19,002,981	-	-	-
Intermediate sources	-	1,159	-	-	-	-	-	-	-
State sources	-	75,481,196	-	-	-	100,000	-	-	-
Federal sources	-	401,352	-	-	-	-	-	-	-
Temporary loans	-	10,025,000	3,040,000	-	2,370,000	7,400,000	-	-	-
Other receipts	-	302,309	1,650	-	-	46,760	-	-	-
Total receipts	-	87,993,705	12,834,645	331,476	8,408,431	26,549,741	-	-	-
Disbursements:									
Instruction	-	52,352,553	-	-	-	-	-	-	-
Support services	-	16,837,696	491,261	-	-	22,538,502	-	-	-
Noninstructional services	-	872,392	-	-	-	25,000	-	-	-
Facilities acquisition and construction	-	-	-	-	-	1,986,202	-	-	-
Debt services	-	11,600,000	10,830,328	320,083	7,069,000	11,920,000	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	81,662,641	11,321,589	320,083	7,069,000	36,469,704	-	-	-
Excess (deficiency) of receipts over disbursements	-	6,331,064	1,513,056	11,393	1,339,431	(9,919,963)	-	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	489,142	73,931	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	14,062	-	-	-
Transfers in	-	-	-	-	-	6,648,730	-	-	-
Transfers out	-	(6,819,721)	(141,517)	(6,157)	(103,971)	-	-	-	-
Total other financing sources (uses)	-	(6,330,579)	(67,586)	(6,157)	(103,971)	6,662,792	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	485	1,445,470	5,236	1,235,460	(3,257,171)	-	-	-
Cash and investments - ending	\$ -	\$ 12,049,178	\$ 6,967,529	\$ 147,936	\$ 5,334,810	\$ 13,328,719	\$ -	\$ -	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Local Rainy Day	Retirement/Severance Bond	Construction	2018 Bonds	2012 Clifty Go	Central Middle	2015 Go	2016 G.O. Bond	2018 Go Bond
Cash and investments - beginning	\$ 4,874,348	\$ 961,785	\$ -	\$ -	\$ 7,077	\$ 484	\$ 19,811	\$ 133,543	\$ 5,129,150
Receipts:									
Local sources	-	100,000	100	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	60
Total receipts	-	100,000	100	-	-	-	-	-	60
Disbursements:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	166,602	179,558	3,500	-	-	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	87	6,000,834	7,077	482	19,811	600	2,229,928
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	166,602	179,645	6,004,334	7,077	482	19,811	600	2,229,928
Excess (deficiency) of receipts over disbursements	-	(66,602)	(179,545)	(6,004,334)	(7,077)	(482)	(19,811)	(600)	(2,229,868)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	945,000	6,029,334	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	27,991	-	-	-	-	-	-
Transfers out	-	-	(12)	(25,000)	-	(2)	-	-	-
Total other financing sources (uses)	-	-	972,979	6,004,334	-	(2)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(66,602)	793,434	-	(7,077)	(484)	(19,811)	(600)	(2,229,868)
Cash and investments - ending	\$ 4,874,348	\$ 895,183	\$ 793,434	\$ -	\$ -	\$ -	\$ -	\$ 132,943	\$ 2,899,282

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	2019 Go Bonds	2013 Projects	Bab 6/2019	School Lunch	Curricular Materials Rental	Self-Insurance	Levy Excess	Joint Operations - Special Education Cooperative	Joint Operations - Area Vocational Education
Cash and investments - beginning	\$ -	\$ 306,516	\$ -	\$ 1,796,799	\$ -	\$ 2,650,953	\$ 462,835	\$ 591,032	\$ 1,083,182
Receipts:									
Local sources	25,314	-	595,000	1,561,570	1,177,787	22,101,517	-	1,213,859	237,156
Intermediate sources	-	-	-	-	-	331,303	-	-	-
State sources	-	-	-	-	390,355	-	-	-	-
Federal sources	-	-	-	3,049,053	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	3,708	-	332,399	-	-	-
Total receipts	25,314	-	595,000	4,614,331	1,568,142	22,765,219	-	1,213,859	237,156
Disbursements:									
Instruction	-	-	-	3,990	-	-	-	785,411	116,340
Support services	16,682	214	15,760	223,322	646,242	1,433,467	-	319,819	66,109
Noninstructional services	-	-	-	5,028,635	-	-	-	-	-
Facilities acquisition and construction	1,262,819	199,538	62,527	40,489	-	26,424	-	2,000	28,864
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	20,990,765	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,279,501	199,752	78,287	5,296,436	646,242	22,450,656	-	1,107,230	211,313
Excess (deficiency) of receipts over disbursements	(1,254,187)	(199,752)	516,713	(682,105)	921,900	314,563	-	106,629	25,843
Other financing sources (uses):									
Proceeds of long-term debt	4,850,000	-	569,866	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,875,437	-	-	1,531,226	251,645	-	-
Transfers out	(27,991)	-	-	-	(570,155)	(40,000)	(367,836)	-	(166)
Total other financing sources (uses)	4,822,009	-	2,445,303	-	(570,155)	1,491,226	(116,191)	-	(166)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,567,822	(199,752)	2,962,016	(682,105)	351,745	1,805,789	(116,191)	106,629	25,677
Cash and investments - ending	\$ 3,567,822	\$ 106,764	\$ 2,962,016	\$ 1,114,694	\$ 351,745	\$ 4,456,742	\$ 346,644	\$ 697,661	\$ 1,108,859

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Elementary Resources	PreK	Community Programs	Peer to Peer Prevention	Skyward User Group	Shop Printing 6/2019	School Library Printed Material	Early Intervention Grant	Reading Recovery
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 89,895	\$ -	\$ 516
Receipts:									
Local sources	15,600	412,347	9,999	125,000	-	5,801	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	41,661	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	625	17,450	-	-	38,688	-	-	-	3,954
Total receipts	16,225	429,797	9,999	125,000	38,688	5,801	41,661	-	3,954
Disbursements:									
Instruction	10,183	885,638	-	-	-	-	30,240	-	2,683
Support services	(5)	36,130	4,266	53,098	29,871	-	32,074	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,000	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	11,178	921,768	4,266	53,098	29,871	-	62,314	-	2,683
Excess (deficiency) of receipts over disbursements	5,047	(491,971)	5,733	71,902	8,817	5,801	(20,653)	-	1,271
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	44,375	491,971	97,506	-	30,118	15,356	-	-	-
Transfers out	(1,164)	-	(14,873)	-	-	-	-	-	-
Total other financing sources (uses)	43,211	491,971	82,633	-	30,118	15,356	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	48,258	-	88,366	71,902	38,935	21,157	(20,653)	-	1,271
Cash and investments - ending	\$ 48,258	\$ -	\$ 88,366	\$ 171,902	\$ 38,935	\$ 21,157	\$ 69,242	\$ -	\$ 1,787

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	J. Maple Beques	Donations, Gifts, and Trusts	Fund Suppl	Inst. Art Fees	Partnership Gra	Bright Beginn	Northside 92	Columbus North	Jolie Crider
Cash and investments - beginning	\$ 77,446	\$ 35,557	\$ 1,699,712	\$ 189,335	\$ 1,029,125	\$ 370	\$ 64,635	\$ 2,763	\$ 87,552
Receipts:									
Local sources	-	7,976	750,000	91,843	20,000	56,773	-	-	9,555
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	10,000	-	-	-	-	49,300	-	-	-
Total receipts	10,000	7,976	750,000	91,843	20,000	106,073	-	-	9,555
Disbursements:									
Instruction	-	3,779	136,553	33,360	326	-	-	-	9,452
Support services	26,341	18,367	607,728	-	328,283	233,663	-	-	-
Noninstructional services	-	1,914	-	-	750	896	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	5,000
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	26,341	24,060	744,281	33,360	329,359	234,559	-	-	14,452
Excess (deficiency) of receipts over disbursements	(16,341)	(16,084)	5,719	58,483	(309,359)	(128,486)	-	-	(4,897)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	4,000	-	578,738	-	78,283	128,116	-	-	-
Transfers out	-	(1,609)	(830,000)	-	(9,369)	-	(64,635)	(2,763)	-
Total other financing sources (uses)	4,000	(1,609)	(251,262)	-	68,914	128,116	(64,635)	(2,763)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(12,341)	(17,693)	(245,543)	58,483	(240,445)	(370)	(64,635)	(2,763)	(4,897)
Cash and investments - ending	\$ 65,105	\$ 17,864	\$ 1,454,169	\$ 247,818	\$ 788,680	\$ -	\$ -	\$ -	\$ 82,655

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Instructional Support	Stemlabs	I-Care	Duke Donations	Psi Iota Xi	Local Adult, Alternative, and Continuing Education	North	East	Central
Cash and investments - beginning	\$ 70	\$ 100,000	\$ 58,303	\$ 2,141	\$ 635	\$ 44,748	\$ 3,314	\$ 8,490	\$ 11,910
Receipts:									
Local sources	1,650	37,500	697,736	-	1,015	11,805	22,216	25,860	6,346
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	33,075	-	-	-	-	-	-	-	-
Total receipts	34,725	37,500	697,736	-	1,015	11,805	22,216	25,860	6,346
Disbursements:									
Instruction	931	48,419	123,941	-	-	21,337	3,029	5,613	9,558
Support services	1,650	-	445,843	-	1,650	-	-	-	-
Noninstructional services	-	-	-	-	-	-	22,173	17,270	4,280
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	2,581	48,419	569,784	-	1,650	21,337	25,202	22,883	13,838
Excess (deficiency) of receipts over disbursements	32,144	(10,919)	127,952	-	(635)	(9,532)	(2,986)	2,977	(7,492)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(92,719)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(92,719)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	32,144	(10,919)	35,233	-	(635)	(9,532)	(2,986)	2,977	(7,492)
Cash and investments - ending	\$ 32,214	\$ 89,081	\$ 93,536	\$ 2,141	\$ -	\$ 35,216	\$ 328	\$ 11,467	\$ 4,418

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Book Buddies	Esl After Schoo	Mcdowell-Cbc	Mcdowell-In/Out	Southside	Parkside	Extra-Curricular Activities	Mt. Healthy	Rockcreek
Cash and investments - beginning	\$ 6,592	\$ 11,009	\$ 14,881	\$ 23,421	\$ 6,590	\$ 3,216	\$ 16,655	\$ 3,803	\$ 20,409
Receipts:									
Local sources	4,939	-	10,380	33,715	2,979	6,844	618	368	6,577
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	4,939	-	10,380	33,715	2,979	6,844	618	368	6,577
Disbursements:									
Instruction	750	7,000	783	13,802	4,231	6,417	251	75	4,827
Support services	3,924	-	-	162	-	-	-	-	1,815
Noninstructional services	-	-	-	-	463	142	-	-	700
Facilities acquisition and construction	-	-	-	4,770	4,740	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	4,674	7,000	783	18,734	9,434	6,559	251	75	7,342
Excess (deficiency) of receipts over disbursements	265	(7,000)	9,597	14,981	(6,455)	285	367	293	(765)
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	265	(7,000)	9,597	14,981	(6,455)	285	367	293	(765)
Cash and investments - ending	\$ 6,857	\$ 4,009	\$ 24,478	\$ 38,402	\$ 135	\$ 3,501	\$ 17,022	\$ 4,096	\$ 19,644

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Schmitt	Smith	T'Ville	FS Donations	Csalinc In/Out	Admn - In/Out	Family Sch Part	Insurance	Diversity
Cash and investments - beginning	\$ 2,128	\$ 145	\$ 4,110	\$ 4,603	\$ 3,047	\$ 413,294	\$ 133,933	\$ 644	\$ 1,170
Receipts:									
Local sources	6,417	868	1,060	1,000	2,002	5,580	96,480	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	5,165	-	16,017	-	-	-
Total receipts	6,417	868	1,060	6,165	2,002	21,597	96,480	-	-
Disbursements:									
Instruction	5,243	414	-	-	466	13,191	104,280	-	-
Support services	2,353	-	75	-	-	14,275	9,023	-	-
Noninstructional services	-	-	646	7,312	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	7,596	414	721	7,312	466	27,466	113,303	-	-
Excess (deficiency) of receipts over disbursements	(1,179)	454	339	(1,147)	1,536	(5,869)	(16,823)	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(293,389)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(293,389)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,179)	454	339	(1,147)	1,536	(299,258)	(16,823)	-	-
Cash and investments - ending	\$ 949	\$ 599	\$ 4,449	\$ 3,456	\$ 4,583	\$ 114,036	\$ 117,110	\$ 644	\$ 1,170

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	INA - Irwin - Sweeney - Miller Foundation	2008 Flood Dona	Nga - Bcsf	Bartholomew Sch	Nawc Scholarshi	Jefferson Rent	Mt. H. Park	BAB 6/2020	Community Donations
Cash and investments - beginning	\$ 1,300	\$ -	\$ 11,034	\$ 41,379	\$ -	\$ -	\$ 244	\$ 1,850,437	\$ 19,949
Receipts:									
Local sources	-	-	-	84,374	-	-	950	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	28	-	-	-	-	-
Total receipts	-	-	-	84,402	-	-	950	-	-
Disbursements:									
Instruction	-	-	-	41,626	-	-	894	-	-
Support services	-	-	-	-	-	-	-	-	-
Noninstructional services	-	-	-	63,353	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	500	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	500	104,979	-	-	894	-	-
Excess (deficiency) of receipts over disbursements	-	-	(500)	(20,577)	-	-	56	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(1,300)	-	-	-	-	-	-	(1,850,437)	(19,949)
Total other financing sources (uses)	(1,300)	-	-	-	-	-	-	(1,850,437)	(19,949)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,300)	-	(500)	(20,577)	-	-	56	(1,850,437)	(19,949)
Cash and investments - ending	\$ -	\$ -	\$ 10,534	\$ 20,802	\$ -	\$ -	\$ 300	\$ -	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Gifts Donations	G. Utterback Be	Misc Programs	M.A. Murray Beq	Custer Foundati	State Instructional Support	08 Econ Ed	Special Education Excess Costs	Indiana Preschool Grants
Cash and investments - beginning	\$ 13,665	\$ -	\$ 40,219	\$ 2,227	\$ -	\$ 272,388	\$ -	\$ 1,812	\$ 2,850
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	393,670	139,555	227,857	58,405
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	393,670	139,555	227,857	58,405
Disbursements:									
Instruction	-	-	-	-	-	5,517	128,802	191,304	47,003
Support services	-	-	-	-	-	675	9,032	-	11,720
Noninstructional services	-	-	-	-	-	-	-	-	33
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	6,192	137,834	191,304	58,756
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	387,478	1,721	36,553	(351)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	155	-	-	-
Transfers out	(13,665)	-	(40,219)	(2,227)	-	(347,877)	(1,721)	-	-
Total other financing sources (uses)	(13,665)	-	(40,219)	(2,227)	-	(347,722)	(1,721)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(13,665)	-	(40,219)	(2,227)	-	39,756	-	36,553	(351)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 312,144	\$ -	\$ 38,365	\$ 2,499

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Instruction Support	Shop Printing 6/2020	Teacher Quality Improvement Program	Medicaid Reimbursement	Secured Schools Safety Grant	Early Intervention	Non-English Speaking Programs	Technology Grants	Teacher Appreciation Grant
Cash and investments - beginning	\$ 430	\$ 15,355	\$ 130,270	\$ 362,096	\$ -	\$ 33,157	\$ 104,859	\$ 848,500	\$ -
Receipts:									
Local sources	-	-	382	-	-	-	-	29,401	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	14,777	115,819	7,344	-	430,437	-	414,685
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	42,289	-	-	-	-	239,024	-
Total receipts	-	-	57,448	115,819	7,344	-	430,437	268,425	414,685
Disbursements:									
Instruction	-	-	17,961	-	6,096	34,878	400,867	2,515	-
Support services	-	-	6,381	75,841	-	-	38,907	572,566	414,475
Noninstructional services	-	-	-	-	-	-	921	-	-
Facilities acquisition and construction	-	-	9,896	-	-	-	-	26,142	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	34,238	75,841	6,096	34,878	440,695	601,223	414,475
Excess (deficiency) of receipts over disbursements	-	-	23,210	39,978	1,248	(34,878)	(10,258)	(332,798)	210
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	13,662	-	-	1,721	-	-	-
Transfers out	(430)	(15,355)	-	-	(1,248)	-	-	-	-
Total other financing sources (uses)	(430)	(15,355)	13,662	-	(1,248)	1,721	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(430)	(15,355)	36,872	39,978	-	(33,157)	(10,258)	(332,798)	210
Cash and investments - ending	\$ -	\$ -	\$ 167,142	\$ 402,074	\$ -	\$ -	\$ 94,601	\$ 515,702	\$ 210

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	High Ability Students	High Ability 15	TWI Planning	Alt Fuel 9.30.07	Bookstore-Resal	Towel/Laundry	Lock Fund	Ready Schools	Criminal Histor
Cash and investments - beginning	\$ -	\$ -	\$ 30,117	\$ -	\$ -	\$ 45,846	\$ 29,263	\$ 5,538	\$ 3,361
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	81,797	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	81,797	-	-	-	-	-	-	-	-
Disbursements:									
Instruction	67,475	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	-	-	165
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	67,475	-	-	-	-	-	-	-	165
Excess (deficiency) of receipts over disbursements	14,322	-	-	-	-	-	-	-	(165)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(155)	-	(30,117)	-	-	(45,846)	(29,263)	(5,538)	-
Total other financing sources (uses)	(155)	-	(30,117)	-	-	(45,846)	(29,263)	(5,538)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,167	-	(30,117)	-	-	(45,846)	(29,263)	(5,538)	(165)
Cash and investments - ending	\$ 14,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,196

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Title I	Title I-D 18-19	Title I Pta 19	Title I - D	Title I - 07-08	Other Federal Community Programs	Homeless Assistance Grants	Serve America	IDEA
Cash and investments - beginning	\$ (51,548)	\$ 523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	1,729,957	5,004	-	-	-	-	23,637	-	2,592,286
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	6,950
Total receipts	1,729,957	5,004	-	-	-	-	23,637	-	2,599,236
Disbursements:									
Instruction	1,152,452	5,287	-	-	-	-	-	-	2,165,194
Support services	558,662	240	-	-	-	-	23,637	-	42,739
Noninstructional services	81,603	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	351,773
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	14,704	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	1,807,421	5,527	-	-	-	-	23,637	-	2,559,706
Excess (deficiency) of receipts over disbursements	(77,464)	(523)	-	-	-	-	-	-	39,530
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	(341,718)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	(341,718)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(77,464)	(523)	-	-	-	-	-	-	(302,188)
Cash and investments - ending	\$ (129,012)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (302,188)

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Idea Pre	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	Preschool Handicap	Idea Ptb Presch	Ad Ed Outreach	Ae 19-20	Ae - Wi 19-20	Ae - let 19-20	Student Support, Title IV
Cash and investments - beginning	\$ -	\$ (341,237)	\$ -	\$ (890)	\$ (22,746)	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	6,191	426,087	-	-	-
Federal sources	2,098,082	-	58,316	3,129	57,356	1,414	9,323	27,672	13,957
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	2,098,082	-	58,316	3,129	63,547	427,501	9,323	27,672	13,957
Disbursements:									
Instruction	1,524,401	-	64,732	2,239	33,951	369,744	11,482	26,950	4,652
Support services	61,949	-	6,126	-	6,850	147,284	230	129	9,245
Noninstructional services	-	-	-	-	-	-	-	3,950	-
Facilities acquisition and construction	690,229	-	-	-	-	6,421	-	3,190	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	2,276,579	-	70,858	2,239	40,801	523,449	11,712	34,219	13,897
Excess (deficiency) of receipts over disbursements	(178,497)	-	(12,542)	890	22,746	(95,948)	(2,389)	(6,547)	60
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	481	341,237	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	481	341,237	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(178,016)	341,237	(12,542)	890	22,746	(95,948)	(2,389)	(6,547)	60
Cash and investments - ending	\$ (178,016)	\$ -	\$ (12,542)	\$ -	\$ -	\$ (95,948)	\$ (2,389)	\$ (6,547)	\$ 60

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Title Iv-A 2017	Title Iv-A 18	Nutritional Grant - State	Vocational and Technology Board Grants	Cte Summer2018	Perkins 19-20	Perkins 08-09	21st Century Learning Center	21St Cent Beac
Cash and investments - beginning	\$ (7,277)	\$ -	\$ -	\$ (40,837)	\$ -	\$ -	\$ -	\$ -	\$ 1,302
Receipts:									
Local sources	-	-	-	700	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	12,031	78,597	-	121,489	-	213,506	-	185,282	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	60,711	-
Total receipts	12,031	78,597	-	122,189	-	213,506	-	245,993	-
Disbursements:									
Instruction	2,933	80,924	-	35,371	-	191,104	-	12,388	-
Support services	1,821	37,470	-	3,605	-	20,851	-	224,819	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	34,018	-	70,072	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	3,314	-	-	-
Interfund loans	-	-	-	-	-	-	-	-	-
Total disbursements	4,754	118,394	-	72,994	-	285,341	-	237,207	-
Excess (deficiency) of receipts over disbursements	7,277	(39,797)	-	49,195	-	(71,835)	-	8,786	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	3,577	166	-	-	-	32	2,275
Transfers out	-	-	-	-	-	-	-	(63,017)	(3,577)
Total other financing sources (uses)	-	-	3,577	166	-	-	-	(62,985)	(1,302)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	7,277	(39,797)	3,577	49,361	-	(71,835)	-	(54,199)	(1,302)
Cash and investments - ending	\$ -	\$ (39,797)	\$ 3,577	\$ 8,524	\$ -	\$ (71,835)	\$ -	\$ (54,199)	\$ -

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	I-Care Cohort	Title II, Part A, Supporting Effective Instruction	Title Iia 19-21	ITQ, Enhanced Education Through Technology, Title II, Part D	Rural Schools - Direct	Title III, English Language Acquisition	I.U. Partnershi	Fed Stimulus
Cash and investments - beginning	\$ (60,740)	\$ (14,732)	\$ -	\$ -	\$ -	\$ (4,604)	\$ -	\$ -
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	310,997	2,387	-	-	143,007	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	310,997	2,387	-	-	143,007	-	-
Disbursements:								
Instruction	-	60,429	-	-	-	140,847	-	189,821
Support services	-	247,179	2,401	-	-	6,290	-	20,483
Noninstructional services	-	-	-	-	-	98	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	3,297	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-	-
Total disbursements	-	310,905	2,401	-	-	147,235	-	210,304
Excess (deficiency) of receipts over disbursements	-	92	(14)	-	-	(4,228)	-	(210,304)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	60,740	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	60,740	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	60,740	92	(14)	-	-	(4,228)	-	(210,304)
Cash and investments - ending	\$ -	\$ (14,640)	\$ (14)	\$ -	\$ -	\$ (8,832)	\$ -	\$ (210,304)

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 OTHER FINANCING SOURCES (USES), AND CASH AND
 INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended June 30, 2020

	Ms Grant	Payroll Clearing	Curricular Fees Clearing	Postage Clearing	Retiree Insurance Clearing	Trapp Overpayment Clearing	Prepaid Food	Totals
Cash and investments - beginning	\$ 830	\$ 140,655	\$ 89,377	\$ -	\$ 144	\$ -	\$ -	\$ 64,246,890
Receipts:								
Local sources	-	-	-	-	-	-	-	66,565,531
Intermediate sources	-	-	-	-	-	-	-	332,462
State sources	-	-	-	-	-	-	-	78,329,836
Federal sources	-	-	-	-	-	-	-	11,137,834
Temporary loans	-	-	-	-	-	-	-	22,835,000
Other receipts	-	48,395,069	97,474	-	577,329	-	1,491,960	51,771,994
Total receipts	-	48,395,069	97,474	-	577,329	-	1,491,960	230,972,657
Disbursements:								
Instruction	-	-	-	-	-	-	-	61,764,905
Support services	-	-	-	-	-	-	-	47,341,092
Noninstructional services	-	-	-	-	-	-	-	6,132,531
Facilities acquisition and construction	-	-	-	-	-	-	-	13,073,933
Debt services	-	-	-	-	-	-	-	41,739,411
Nonprogrammed charges	-	-	-	-	-	-	-	21,013,580
Interfund loans	-	48,112,920	117,464	-	577,163	-	1,400,985	50,208,532
Total disbursements	-	48,112,920	117,464	-	577,163	-	1,400,985	241,273,984
Excess (deficiency) of receipts over disbursements	-	282,149	(19,990)	-	166	-	90,975	(10,301,327)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	12,957,273
Sale of capital assets	-	-	-	-	-	-	-	14,062
Transfers in	-	-	-	-	-	-	-	12,227,538
Transfers out	(830)	-	-	-	-	-	-	(12,227,538)
Total other financing sources (uses)	(830)	-	-	-	-	-	-	12,971,335
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(830)	282,149	(19,990)	-	166	-	90,975	2,670,008
Cash and investments - ending	\$ -	\$ 422,804	\$ 69,387	\$ -	\$ 310	\$ -	\$ 90,975	\$ 66,916,898

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 SCHEDULE OF PAYABLES AND RECEIVABLES
 June 30, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,082,045</u>	<u>\$ -</u>

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 SCHEDULE OF LEASES AND DEBT
 June 30, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
The Columbus Repair and Renovation School Building Corporation	2012 R&R Refunding Lease Rental Bonds	\$ 1,453,500	1/1/2013	1/1/2024
Board of Aviation Commissioners City of Columbus	Land Lease - Soccer Facility	12,250	1/1/2019	5/30/2039
The Columbus Repair and Renovation School Building Corporation	2014 CMS Refunding Lease Rental Bonds	2,491,000	7/1/2014	1/1/2026
Columbus Multi-High School Building Corporation	2017 Crossover Refunding Lease Rental Bonds	6,270,750	7/1/2017	1/1/2030
Columbus Multi-High School Building Corporation	2013 Lease Rental Bonds	2,000,000	1/1/2014	1/1/2033
Columbus Multi-High School Building Corporation	2018 Lease Rental Bonds	<u>1,501,000</u>	1/1/2018	7/1/2032
Total governmental activities		<u>13,728,500</u>		
Total of annual lease payments		<u>\$ 13,728,500</u>		

Description of Debt	Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	2015 Sside-Rockcreek	\$ 3,315,000	\$ 365,188
General obligation bonds	2016 GO Bond	3,790,000	1,145,975
General obligation bonds	2018 GO Bond	4,600,000	594,550
General obligation bonds	2019 GO Bonds	4,725,000	552,450
General obligation bonds	2019B GO Bonds	492,887	479,988
General obligation bonds	QZAB 2011	2,000,000	102,500
Tax anticipation warrants	2019 TAW	22,835,000	23,743,409
Tax anticipation warrants	2006 Pension Bonds	<u>455,000</u>	<u>312,028</u>
Total governmental activities		<u>42,212,887</u>	<u>27,296,088</u>
Totals		<u>\$ 42,212,887</u>	<u>\$ 27,296,088</u>

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION
 SCHEDULE OF CAPITAL ASSETS
 June 30, 2020

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	\$ 939,095
Infrastructure	10
Buildings	103,380,454
Improvements other than buildings	6,583,834
Machinery, equipment, and vehicles	19,733,044
Construction in progress	4,898,092
Books and other	<u>10</u>
Total governmental activities	<u>135,534,539</u>
Total capital assets	<u>\$ 135,534,539</u>

OTHER REPORTS

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