

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
BARTHOLOMEW COUNTY, INDIANA

July 1, 2010 to June 30, 2012



**FILED**  
01/31/2013



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Vaughn Sylva	07-01-10 to 06-30-13
Superintendent of Schools	John B. Quick	07-01-10 to 06-30-13
President of the School Board	Ginger Stawicki John Anderson	07-01-10 to 06-30-11 07-01-11 to 06-30-13



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statement of the Bartholomew Consolidated School Corporation (School Corporation), for the period of July 1, 2010 to June 30, 2012. This financial statement is the responsibility of the School Corporation's management. 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the School Corporation prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. The basis of accounting noted above is a different basis than that used in the prior period.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity 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, 2010 to June 30, 2012.

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, 2010 to June 30, 2012, on the basis of accounting described in Note 1.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

In accordance with Government Auditing Standards, we have also issued a report dated January 10, 2013, on our consideration of the School Corporation's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the School Corporation's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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, 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.

STATE BOARD OF ACCOUNTS

January 10, 2013



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

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

We have audited the financial statement of the Bartholomew Consolidated School Corporation (School Corporation), for the period of July 1, 2010 to June 30, 2012, and have issued our report thereon dated January 10, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

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

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

STATE BOARD OF ACCOUNTS

January 10, 2013

## FINANCIAL STATEMENT

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, 2011 and 2012

	Cash and Investments 07-01-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12
General	\$ 7,274,966	\$ 78,171,422	\$ 75,795,620	\$ 464,368	\$ 10,115,136	\$ 76,836,278	\$ 81,515,362	\$ 68,123	\$ 5,504,175
Debt Service	10,598,378	11,836,297	16,430,672	(3,007,825)	2,996,178	13,335,897	8,708,759	-	7,623,316
Pension Bond	870,018	2,233,471	2,313,469	54,538	844,558	2,358,016	2,311,948	940	891,566
Referendum Bond 2010 HS	-	8,549,390	3,675,000	-	4,874,390	11,458,296	11,622,888	-	4,709,798
Capital Projects	17,456,406	21,466,638	20,253,142	(452,795)	18,217,107	20,525,077	21,265,678	-	17,476,506
School Transportation Operating	3,382,563	8,553,282	8,416,378	477,943	3,997,410	8,471,668	8,755,656	-	3,713,422
School Bus Replacement	1,966,595	1,773,188	635,038	(807,174)	2,297,571	1,195,239	2,175,009	-	1,317,801
Rainy Day	4,957,232	-	3,862,000	4,390,189	5,485,421	-	-	341,469	5,826,890
Retirement/Severance Bond 2006	1,873,898	25,315	216,244	-	1,682,969	100,000	258,339	-	1,524,630
High School Construction 2010	45,491,704	93,948	26,102,630	-	19,483,022	23,169	14,489,662	-	5,016,529
Fodrea Bond 2009	1,708,400	-	1,708,400	-	-	-	26,655	2,000,000	1,973,345
Roofing Bond of 2009	1,610,000	-	44,350	-	1,565,650	-	618,148	-	947,502
Qualified Zone Academy Bonds-BuzyBee Johnson	-	-	19,621	1,980,000	1,960,379	-	752,086	-	1,208,293
Columbus Repair and Renovation	-	-	-	-	-	-	284,683	1,985,000	1,700,317
Central Middle School	7,910	21,864	-	-	29,774	-	-	-	29,774
General Obligation Bonds New Tech.	15,897	-	-	-	15,897	-	-	-	15,897
Technology Bonds 2008	1,611,517	-	553,824	-	1,057,693	-	685,669	-	372,024
New Tech. Bond 2008	142,485	-	-	-	142,485	-	-	-	142,485
School Lunch	1,021,427	4,392,852	4,140,683	-	1,273,596	4,683,708	4,286,619	-	1,670,685
Textbook Rental	130,206	1,110,283	777,067	-	463,422	1,096,418	1,500,700	-	59,140
Self-Insurance	9,133,152	16,852,016	15,643,199	-	10,341,969	16,579,022	17,489,795	-	9,431,196
Levy Excess	2,236,568	-	-	(166,168)	2,070,400	-	-	(2,070,400)	-
Joint Services and Supply - Special Education Cooperative	326,157	614,601	518,545	(84)	422,129	933,529	909,617	-	446,041
Joint Services and Supply - Area Vocational School	440,606	254,913	216,238	77	479,358	270,526	256,474	(4,507)	488,903
Alternative Education	95,080	53,714	17,005	(15,222)	116,567	43,465	118,157	-	41,875
Early Intervention Grant	57,903	170,366	190,524	-	37,745	149,675	144,209	(35,545)	7,666
School Intervention and Career Counseling	-	49,221	37,372	1,944	13,793	47,136	30,248	-	30,681
Donation Gift and Trust	52,167	38,064	52,626	6,638	44,243	95,189	90,765	(1,743)	46,924
Fund Supplement	-	-	-	-	-	-	-	2,070,400	2,070,400
Instructional Support Fees Art	22,422	19,580	9,197	(12,609)	20,196	19,699	4,615	(10,954)	24,326
Partnership Grant	33,818	-	-	18,981	52,799	351	2,500	10,014	60,664
Literacy Task Force United Way	14	-	-	-	14	5,000	-	14,986	20,000
Columbus North Language Arts	2,763	-	-	-	2,763	-	-	-	2,763
Council for Youth J. Douglas	40,160	33,038	31,332	(2)	41,864	26,484	64,540	-	3,808
Jolie Crider Reach-Out Fund	42,035	56,000	16,775	-	81,260	28,000	22,027	-	87,233
Elementary New Tech. Design	33,397	1,230	11,698	-	22,929	-	8,554	-	14,375
Wal-Mart Foundation	637	-	-	-	637	-	-	-	637
Beacon Local Donations	31,088	10,551	8,224	-	33,415	6,430	12,710	28	27,163
McDowell Community Program	32,211	40,617	38,775	-	34,053	53,235	42,276	-	45,012
North Extra-Curricular Assisted	7,423	37,710	31,634	1,295	14,794	31,191	30,383	-	15,602
East Extra-Curricular Assisted	5,953	23,655	26,807	294	3,095	23,702	22,572	210	4,435
Central Extra-Curricular Assisted	5,602	7,971	4,220	-	9,353	3,445	5,931	-	6,867
Book Buddies	1,592	10,159	9,942	3,650	5,459	25,536	16,503	-	14,492
After School Clifty Taylorsville	11,009	-	-	-	11,009	-	-	-	11,009
McDowell CBC	40,542	26,830	527	-	66,845	34,756	46,590	-	55,011
McDowell Extra Curricular Assisted	1,448	18,684	2,193	512	18,451	31,973	25,284	-	25,140
Southside Extra Curricular Assisted	29,132	22,100	27,653	-	23,579	10,235	34,280	466	-
Parkside Extra Curricular Assisted	7,319	7,768	7,319	-	7,768	991	4,509	-	4,250

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

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, 2011 and 2012  
(Continued)

	Cash and Investments 07-01-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12
Richards Extra Curricular Assisted	4,159	2,771	4,476	-	2,454	2,485	3,136	-	1,803
Mt. Healthy Extra Curricular Assisted	784	-	-	-	784	-	-	-	784
Rockcreek Extra Curricular Assisted	4,431	3,230	6,393	-	1,268	7,265	6,761	-	1,772
Schmitt Extra Curricular Assisted	893	3,299	3,298	-	894	11,775	10,594	-	2,075
Smith Extra Curricular Assisted	39	-	51	12	-	4,595	4,387	(12)	196
Taylorville Extra Curricular Assisted	1,089	350	350	-	1,089	70	-	-	1,159
SEC New Tech CEC	11,792	-	997	-	10,795	-	-	-	10,795
Lincoln New Tech Extra Curricular Assisted	29	3,123	984	-	2,168	1,099	3,048	-	219
Administration In and Out	3,597	419,587	238,398	(181,326)	3,460	903,209	693,684	(3,477)	209,508
Discovery Concert	8	140	140	-	8	-	-	-	8
Indiana Literacy Association	1,335	-	1,718	383	-	-	-	-	-
Family School Partners	128,218	86,859	55,807	1,619	160,889	231,718	225,933	10,845	177,519
Early Childhood Summer Pilot	432	-	-	-	432	-	-	-	432
Insurance Repair Employee	3,957	-	-	-	3,957	-	-	-	3,957
Diversity D. Palmer	295	2,680	2,405	-	570	-	900	1,500	1,170
Insurance Flood	-	481,057	1,395	(479,662)	-	271,374	40,307	(231,067)	-
Insurance Fire of 2008	28,424	-	21,561	-	6,863	-	-	-	6,863
Rebound J.E.C. on Going	31,287	101,270	79,081	15,222	68,698	-	4,194	-	64,504
Heritage Fund Bartholomew County	9,540	-	-	(9,540)	-	-	-	-	-
Claire Gregory Scholarship	2,300	-	1,000	-	1,300	-	-	-	1,300
Hazel Teegarden Foundation	3,395	-	-	-	3,395	-	-	-	3,395
Equity of Access Assistance	3,964	2,000	2,861	-	3,103	-	695	-	2,408
Bartholomew School Foundation	1,032	37,236	31,222	-	7,046	37,578	36,783	(2,030)	5,811
NAWC Scholarship	1,286	-	-	-	1,286	-	-	-	1,286
Global Studies	103,009	87,583	51,411	-	139,181	-	20,377	-	118,804
Scholarships and Awards	40,960	-	11,173	-	29,787	-	16,204	(8,433)	5,150
Construction, Remodeling, and Equipping Buildings	-	-	-	-	-	1,000,000	68,697	-	931,303
Community Programs	18,940	-	273	-	18,667	6,556	2,393	-	22,830
Gifts, Donations and Bequests	3,238	300	112	-	3,426	-	192	-	3,234
Utterback Bequest	3,638	-	-	-	3,638	-	-	-	3,638
Fodrea Julie Elwood Memorial	1,736	-	117	(1,619)	-	-	-	-	-
Miscellaneous Training Programs	120,008	504,416	479,809	24,117	168,732	1,099,808	934,977	63	333,626
Mildred A. Murray Bequest	5,227	-	-	-	5,227	-	-	-	5,227
Custer Foundation	986	-	-	-	986	-	-	-	986
Mt. Healthy Summer Enrichment	5,189	-	-	-	5,189	-	-	-	5,189
Tech. Assistance Grant-Centra	2,726	-	-	-	2,726	-	-	-	2,726
Shop Supply	1,198	1,487	1,046	-	1,639	705	1,058	-	1,286
Shop Printing	2,275	281	-	-	2,556	-	-	-	2,556
Peace Education Program	10,511	-	-	-	10,511	-	-	-	10,511
Teacher Quality Improvement Program	76,038	837	30,364	-	46,511	75	17,264	-	29,322
Medicaid Reimbursement	88,788	92,297	11,814	-	169,271	114,411	13,878	(207,548)	62,256
Non-English Speaking Programs P.L. 273-1999	42,016	93,120	98,124	(9,035)	27,977	79,692	88,137	(120)	19,412
Technology Grants [IC 20-40-15]	461,337	237,658	44,021	-	654,974	257,823	370,200	-	542,597
High Ability Grants	16,857	72,326	75,795	7,927	21,315	70,085	83,354	173	8,219
Alternative Fuel Vehicle Grant	5,643	-	-	-	5,643	-	-	-	5,643
Bookstore Resale	8,945	9,262	14,093	-	4,114	9,121	13,031	-	204
Towel and Laundry	15,136	6,580	842	-	20,874	6,788	-	-	27,662
Lock	8,620	3,096	1,936	-	9,780	3,444	946	-	12,278

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

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, 2011 and 2012  
(Continued)

	Cash and Investments 07-01-10	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-11	Receipts	Disbursements	Other Financing Sources (Uses)	Cash and Investments 06-30-12
Excess PTRC Distributions	311,775	-	-	(311,775)	-	271,807	-	-	271,807
National Governors' Association Grants	7,865	-	2,329	2	5,538	-	-	-	5,538
Pre-Kindergarten Program	69,280	37,266	29,965	-	76,581	39,877	99,152	62,888	80,194
Criminal History Research	1,343	4,380	3,824	(500)	1,399	5,137	4,138	-	2,398
Title I, Part A 2008-2010	93,867	2,225,930	2,071,003	(28,992)	219,802	1,520,796	1,567,840	(128,628)	44,130
Title I, Part D 2008-2010	12,142	19,846	25,358	-	6,630	19,236	26,193	327	-
Title I, Part C, Migrant Summer	36,411	-	41,164	4,753	-	14,354	9,590	(4,764)	-
Title I, Migrant 2008-2010	1,303	60,981	49,933	-	12,351	61,766	79,928	5,811	-
Workforce Bio Science 2009-2010	-	18,020	15,760	(2,260)	-	-	-	-	-
Moving Forward 2008-2009	514	-	514	-	-	-	-	-	-
Youth Employment Training Grants	2,384	-	11,676	9,292	-	87,349	75,671	(11,672)	6
Community Conservation	-	-	-	-	-	26,472	26,472	1,338	1,338
Stewart Homeless Assistance Act	21,780	-	20,442	-	1,338	-	-	(1,338)	-
Serve America	11,537	10,065	10,699	(6,372)	4,531	-	-	-	4,531
(IDEA, Part B) LEA Capacity Building (Sliver) Grants	89,817	4,528,521	4,614,399	-	3,939	3,278,455	3,283,571	22,321	21,144
PBIS II Emerging Model - Taylorsville	-	2,444	3,434	990	-	12,522	16,031	3,509	-
Federal Assistance Educational Preschool Handicapped	2,333	198,041	197,657	(2,717)	-	153,741	158,028	4,287	-
Adult Education and Family Literacy, Title II	34,938	-	34,759	(179)	-	439,674	512,678	73,004	-
Adult Education Outreach Grant	3,621	111,579	144,455	29,255	-	65,497	36,084	(29,413)	-
Adult Basic Education Grant	175	-	-	(175)	-	-	-	-	-
Adult Basic Education PL 100-297	-	-	-	-	-	-	240	240	-
Drug Free Schools Title IV	30,506	9,221	30,875	(4,500)	4,352	6,620	9,758	(1,214)	-
Nutritional Grant - State	-	22,500	-	-	22,500	15,400	18,725	-	19,175
Perkins Basic Grant	-	391,898	292,817	(5,235)	93,846	228,975	327,768	4,947	-
21st Century Beacon Grant	61,644	727,611	720,965	6,188	74,478	635,454	744,759	34,827	-
INA-T II Part A	-	110,460	84,879	(3,617)	21,964	-	22,841	877	-
ITQ, Enhanced Education Through Technology, Title II, Part D	137,337	358,760	457,955	-	38,142	404,984	422,659	(12,836)	7,631
Rural Schools Achievement	-	20,910	5,707	(15,203)	-	101,374	103,239	1,865	-
Rural Schools and Low Income Program - Pass Through State	9,781	-	9,866	85	-	-	-	-	-
Title II Part B Math and Science Partnership	146,128	161,835	252,242	-	55,721	601,429	734,177	77,027	-
Serve and Learn 2010	-	26,712	26,605	-	107	12,701	16,105	3,297	-
Reading First, No Child Left Behind	17,160	-	-	-	17,160	-	-	-	17,160
INA-Tech Lit/High Tech. TIII	-	-	-	-	-	125,000	888	-	124,112
Title I - Grants to LEAs	117,101	891,096	825,021	(7,927)	175,249	158,251	312,252	(21,248)	-
Special Education - Part B	289,771	1,376,089	1,666,695	835	-	555,201	554,366	(835)	-
Special Education - Part B - Preschool	-	54,860	51,807	(1,594)	1,459	61,578	63,037	-	-
Education Technology	33,155	-	46,153	12,998	-	66,000	10,479	(12,998)	42,523
McKinney - Vento Education for Homeless	43,023	6,000	20,678	-	28,345	-	28,345	-	-
School Lunch Equipment	86	-	-	-	86	-	-	-	86
Title I - Part D, Subpart 2	11,440	-	10,390	-	1,050	-	1,050	-	-
Payroll Clearing	1,416,097	41,890,213	41,777,284	-	1,529,026	40,936,358	41,023,489	-	1,441,895
Curricular Fees	25,628	985	-	-	26,613	54,017	-	-	80,630
Subs	(1,935)	1,935	-	-	-	-	-	-	-
Postage	1,369	488	-	-	1,857	2,834	-	-	4,691
Retiree Insurance	(2,012)	2,256	-	-	244	45	-	-	289
Brandon Trapp Overpayment	(60,928)	32,371	-	-	(28,557)	5,366	-	-	(23,191)
<b>Totals</b>	<b>\$ 117,071,543</b>	<b>\$ 212,132,856</b>	<b>\$ 236,676,320</b>	<b>\$ 1,980,000</b>	<b>\$ 94,508,079</b>	<b>\$ 212,591,282</b>	<b>\$ 231,591,083</b>	<b>\$ 4,000,000</b>	<b>\$ 79,508,278</b>

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, school townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, county schools, united schools, school districts, cooperatives, educational service centers, community schools, community school corporations, and charter schools.

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

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

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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

*C. Cash and Investments*

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

*D. Receipts*

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

Local sources which include taxes, revenue from local governmental units other than school corporations, transfer tuition, transportation fees, investment income, food services, school corporation activities, revenue from community services activities, and other revenue from local sources.

Intermediate sources which include distributions from the County for fees collected for or on behalf of the School Corporation including educational license plate fees, congressional interest, riverboat distributions, and other similar fees.

State sources include distributions from the State of Indiana and are to be used by the School Corporation for various purposes. Included in state sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Federal sources include distributions from the federal government and are to be used by the School Corporation for various purposes. Included in federal sources are unrestricted grants, restricted grants, revenue in lieu of taxes, and revenue for or on behalf of the School Corporation.

Other receipts which include amounts received from various sources which include return of petty cash, return of cash change, insurance claims for losses, sale of securities, and other receipts not listed in another category above.

*E. Disbursements*

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

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

Support services which include outflows for support services related to students, instruction, general administration, and school administration. It also includes outflows for central services, operation and maintenance of plant services, and student transportation.

Noninstructional services which include outflows for food service operations and community service operations.

Facilities acquisition and construction which includes outflows for the acquisition, development, construction, and improvement of new and existing facilities.

Debt services which include fixed obligations resulting from financial transactions previously entered into by the School Corporation. It includes all expenditures for the reduction of the principal and interest of the School Corporation's general obligation indebtedness.

Nonprogrammed charges which include outflows for donations to foundations, securities purchased, indirect costs, scholarships, and self-insurance payments.

*F. Other Financing Sources and Uses*

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

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

Sale of capital assets which includes money received when land, buildings, or equipment owned by the School Corporation is sold.

Transfers in which includes money 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 which includes money paid by one fund to another fund. The transfers are used for cash flow purposes as provided by various statutory provisions.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the School Corporation. Each fund is used to account for money 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 money 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.

**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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 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, 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.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

*B. Teacher's Retirement Fund*

*Plan Description*

The Indiana Teacher's Retirement Fund (TRF) is a defined benefit pension plan. TRF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All employees engaged in teaching or in the supervision of teaching in the public schools of the State of Indiana are eligible to participate in TRF. State statute (IC 5-10.2) governs, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and gives the School Corporation authority to contribute to the plan. The TRF retirement benefit consists of the pension provided by

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
NOTES TO FINANCIAL STATEMENT  
(Continued)

employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The School Corporation may elect to make the contributions on behalf of the member.

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  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 286-3544

*Funding Policy and Annual Pension Cost*

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

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the School Corporation's Financial Reports can be found on the Indiana Department of Education website: <http://mustang.doe.state.in.us/TRENDS/fin.cfm>. This website is maintained by the Indiana Department of Education. More current financial information is available from the School Corporation Treasurer's office.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Financial Reports of the School Corporation which are 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 supplementary information presented was approved by management of the School Corporation. It is presented as intended by the School Corporation.

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, 2011

	General	Debt Service	Pension Bond	Referendum Bond 2010 HS	Capital Projects	School Transportation Operating	School Bus Replacement	Rainy Day	Retirement/ Severance Bond 2006
Cash and investments - beginning	\$ 7,274,966	\$ 10,598,378	\$ 870,018	\$ -	\$ 17,456,406	\$ 3,382,563	\$ 1,966,595	\$ 4,957,232	\$ 1,873,898
Receipts:									
Local sources	1,602,476	10,590,366	1,462,367	4,874,390	11,772,502	4,725,656	925,565	-	25,315
Intermediate sources	4,285	-	-	-	-	-	-	-	-
State sources	64,586,014	-	-	-	-	-	-	-	-
Federal sources	326,414	-	-	-	-	-	-	-	-
Temporary loans	11,305,222	1,245,931	771,104	3,675,000	9,694,111	3,783,099	847,623	-	-
Other	347,011	-	-	-	25	44,527	-	-	-
Total receipts	<u>78,171,422</u>	<u>11,836,297</u>	<u>2,233,471</u>	<u>8,549,390</u>	<u>21,466,638</u>	<u>8,553,282</u>	<u>1,773,188</u>	<u>-</u>	<u>25,315</u>
Disbursements:									
Current:									
Instruction	44,939,664	-	-	-	-	-	-	3,862,000	-
Support services	20,077,916	163,385	-	-	7,831,093	5,071,378	38	-	216,244
Noninstructional services	757,648	-	-	-	-	-	-	-	-
Facilities acquisition and construction	67,392	-	-	-	3,652,049	-	-	-	-
Debt services	9,928,000	16,267,287	2,313,469	3,675,000	8,770,000	3,345,000	635,000	-	-
Nonprogrammed charges	25,000	-	-	-	-	-	-	-	-
Total disbursements	<u>75,795,620</u>	<u>16,430,672</u>	<u>2,313,469</u>	<u>3,675,000</u>	<u>20,253,142</u>	<u>8,416,378</u>	<u>635,038</u>	<u>3,862,000</u>	<u>216,244</u>
Excess (deficiency) of receipts over disbursements	<u>2,375,802</u>	<u>(4,594,375)</u>	<u>(79,998)</u>	<u>4,874,390</u>	<u>1,213,496</u>	<u>136,904</u>	<u>1,138,150</u>	<u>(3,862,000)</u>	<u>(190,929)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	554,440	126,788	54,538	-	88,983	477,943	-	3,941,787	-
Transfers out	(90,072)	(3,134,613)	-	-	(541,778)	-	(807,174)	448,402	-
Total other financing sources (uses)	<u>464,368</u>	<u>(3,007,825)</u>	<u>54,538</u>	<u>-</u>	<u>(452,795)</u>	<u>477,943</u>	<u>(807,174)</u>	<u>4,390,189</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,840,170</u>	<u>(7,602,200)</u>	<u>(25,460)</u>	<u>4,874,390</u>	<u>760,701</u>	<u>614,847</u>	<u>330,976</u>	<u>528,189</u>	<u>(190,929)</u>
Cash and investments - ending	<u>\$ 10,115,136</u>	<u>\$ 2,996,178</u>	<u>\$ 844,558</u>	<u>\$ 4,874,390</u>	<u>\$ 18,217,107</u>	<u>\$ 3,997,410</u>	<u>\$ 2,297,571</u>	<u>\$ 5,485,421</u>	<u>\$ 1,682,969</u>

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, 2011  
 (Continued)

	High School Construction 2010	Fondrea Bond 2009	Roofing Bond of 2009	Qualified Zone Academy Bonds-Buzy Bee Johnson	Columbus Repair and Renovation	Central Middle School	General Obligation Bonds New Tech	Technology Bonds 2008	New Tech. Bond 2008
Cash and investments - beginning	\$ 45,491,704	\$ 1,708,400	\$ 1,610,000	\$ -	\$ -	\$ 7,910	\$ 15,897	\$ 1,611,517	\$ 142,485
Receipts:									
Local sources	93,948	-	-	-	-	21,864	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>93,948</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,864</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	1,293,330	388,936	-	-	-	-	-	553,824	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	24,809,300	1,319,464	44,350	19,621	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>26,102,630</u>	<u>1,708,400</u>	<u>44,350</u>	<u>19,621</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>553,824</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(26,008,682)</u>	<u>(1,708,400)</u>	<u>(44,350)</u>	<u>(19,621)</u>	<u>-</u>	<u>21,864</u>	<u>-</u>	<u>(553,824)</u>	<u>-</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	1,980,000	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,980,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(26,008,682)</u>	<u>(1,708,400)</u>	<u>(44,350)</u>	<u>1,960,379</u>	<u>-</u>	<u>21,864</u>	<u>-</u>	<u>(553,824)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 19,483,022</u>	<u>\$ -</u>	<u>\$ 1,565,650</u>	<u>\$ 1,960,379</u>	<u>\$ -</u>	<u>\$ 29,774</u>	<u>\$ 15,897</u>	<u>\$ 1,057,693</u>	<u>\$ 142,485</u>

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, 2011  
 (Continued)

	School Lunch	Textbook Rental	Self- Insurance	Levy Excess	Joint Services and Supply Special Education Cooperative	Joint Services and Supply Area Vocational School	Alternative Education	Early Intervention Grant	School Intervention and Career Counseling
Cash and investments - beginning	\$ 1,021,427	\$ 130,206	\$ 9,133,152	\$ 2,236,568	\$ 326,157	\$ 440,606	\$ 95,080	\$ 57,903	\$ -
Receipts:									
Local sources	2,006,629	809,209	15,660,191	-	614,601	254,913	-	-	-
Intermediate sources	-	-	42,105	-	-	-	-	-	-
State sources	41,664	301,074	-	-	-	-	53,714	170,366	-
Federal sources	2,341,844	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	2,715	-	1,149,720	-	-	-	-	-	49,221
Total receipts	4,392,852	1,110,283	16,852,016	-	614,601	254,913	53,714	170,366	49,221
Disbursements:									
Current:									
Instruction	-	-	110	-	387,881	180,638	11,149	190,524	-
Support services	6,899	777,067	15,643,089	-	102,750	35,600	-	-	37,372
Noninstructional services	4,034,520	-	-	-	-	-	-	-	-
Facilities acquisition and construction	99,264	-	-	-	27,914	-	5,856	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	4,140,683	777,067	15,643,199	-	518,545	216,238	17,005	190,524	37,372
Excess (deficiency) of receipts over disbursements	252,169	333,216	1,208,817	-	96,056	38,675	36,709	(20,158)	11,849
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	110,909	77	-	-	1,944
Transfers out	-	-	-	(166,168)	(110,993)	-	(15,222)	-	-
Total other financing sources (uses)	-	-	-	(166,168)	(84)	77	(15,222)	-	1,944
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	252,169	333,216	1,208,817	(166,168)	95,972	38,752	21,487	(20,158)	13,793
Cash and investments - ending	\$ 1,273,596	\$ 463,422	\$ 10,341,969	\$ 2,070,400	\$ 422,129	\$ 479,358	\$ 116,567	\$ 37,745	\$ 13,793

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, 2011  
 (Continued)

	Donation Gift and Trust	Instructional Support Fees Art	Partnership Grant	Literacy Task Force United Way	Columbus North Language Arts	Council for Youth J. Douglas	Jolie Crider Reach-Out Fund	Elementary New Tech. Design	Wal-Mart Foundation
Cash and investments - beginning	\$ 52,167	\$ 22,422	\$ 33,818	\$ 14	\$ 2,763	\$ 40,160	\$ 42,035	\$ 33,397	\$ 637
Receipts:									
Local sources	38,064	19,580	-	-	-	33,024	56,000	1,230	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	14	-	-	-
Total receipts	38,064	19,580	-	-	-	33,038	56,000	1,230	-
Disbursements:									
Current:									
Instruction	17,143	9,197	-	-	-	31,332	4,832	-	-
Support services	16,748	-	-	-	-	-	-	11,698	-
Noninstructional services	17,838	-	-	-	-	-	-	-	-
Facilities acquisition and construction	897	-	-	-	-	-	11,943	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	52,626	9,197	-	-	-	31,332	16,775	11,698	-
Excess (deficiency) of receipts over disbursements	(14,562)	10,383	-	-	-	1,706	39,225	(10,468)	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	10,671	-	18,981	-	-	-	-	-	-
Transfers out	(4,033)	(12,609)	-	-	-	(2)	-	-	-
Total other financing sources (uses)	6,638	(12,609)	18,981	-	-	(2)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,924)	(2,226)	18,981	-	-	1,704	39,225	(10,468)	-
Cash and investments - ending	\$ 44,243	\$ 20,196	\$ 52,799	\$ 14	\$ 2,763	\$ 41,864	\$ 81,260	\$ 22,929	\$ 637

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, 2011  
 (Continued)

	Beacon Local Donations	McDowell Community Program	North Extra-Curricular Assisted	East Extra-Curricular Assisted	Central Extra-Curricular Assisted	Book Buddies	After School Clifty Taylorsville	McDowell CBC	McDowell Extra-Curricular Assisted
Cash and investments - beginning	\$ 31,088	\$ 32,211	\$ 7,423	\$ 5,953	\$ 5,602	\$ 1,592	\$ 11,009	\$ 40,542	\$ 1,448
Receipts:									
Local sources	10,551	40,617	37,710	23,655	7,971	10,159	-	26,830	18,434
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	250
Total receipts	<u>10,551</u>	<u>40,617</u>	<u>37,710</u>	<u>23,655</u>	<u>7,971</u>	<u>10,159</u>	<u>-</u>	<u>26,830</u>	<u>18,684</u>
Disbursements:									
Current:									
Instruction	-	37,503	7,782	12,679	1,514	5,795	-	527	1,743
Support services	8,224	-	2,453	196	-	4,147	-	-	450
Noninstructional services	-	-	21,399	13,209	2,706	-	-	-	-
Facilities acquisition and construction	-	1,272	-	723	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>8,224</u>	<u>38,775</u>	<u>31,634</u>	<u>26,807</u>	<u>4,220</u>	<u>9,942</u>	<u>-</u>	<u>527</u>	<u>2,193</u>
Excess (deficiency) of receipts over disbursements	<u>2,327</u>	<u>1,842</u>	<u>6,076</u>	<u>(3,152)</u>	<u>3,751</u>	<u>217</u>	<u>-</u>	<u>26,303</u>	<u>16,491</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,295	294	-	3,650	-	-	512
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,295</u>	<u>294</u>	<u>-</u>	<u>3,650</u>	<u>-</u>	<u>-</u>	<u>512</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>2,327</u>	<u>1,842</u>	<u>7,371</u>	<u>(2,858)</u>	<u>3,751</u>	<u>3,867</u>	<u>-</u>	<u>26,303</u>	<u>17,003</u>
Cash and investments - ending	<u>\$ 33,415</u>	<u>\$ 34,053</u>	<u>\$ 14,794</u>	<u>\$ 3,095</u>	<u>\$ 9,353</u>	<u>\$ 5,459</u>	<u>\$ 11,009</u>	<u>\$ 66,845</u>	<u>\$ 18,451</u>

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, 2011  
 (Continued)

	Southside Extra-Curricular Assisted	Parkside Extra-Curricular Assisted	Richards Extra-Curricular Assisted	Mt. Healthy Extra-Curricular Assisted	Rockcreek Extra-Curricular Assisted	Schmitt Extra-Curricular Assisted	Smith Extra-Curricular Assisted	Taylorville Extra-Curricular Assisted	SEC New Tech CEC
Cash and investments - beginning	\$ 29,132	\$ 7,319	\$ 4,159	\$ 784	\$ 4,431	\$ 893	\$ 39	\$ 1,089	\$ 11,792
Receipts:									
Local sources	22,100	7,768	2,771	-	3,230	3,299	-	350	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	22,100	7,768	2,771	-	3,230	3,299	-	350	-
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	-	-	-	-	-	-	51	350	997
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	27,653	7,319	4,476	-	6,393	3,298	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	27,653	7,319	4,476	-	6,393	3,298	51	350	997
Excess (deficiency) of receipts over disbursements	(5,553)	449	(1,705)	-	(3,163)	1	(51)	-	(997)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	12	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	12	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,553)	449	(1,705)	-	(3,163)	1	(39)	-	(997)
Cash and investments - ending	\$ 23,579	\$ 7,768	\$ 2,454	\$ 784	\$ 1,268	\$ 894	\$ -	\$ 1,089	\$ 10,795

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, 2011  
 (Continued)

	Lincoln New Tech. Extra-Curricular Assisted	Administration In and Out	Discovery Concert	Indiana Literacy Association	Family School Partners	Early Childhood Summer Pilot	Insurance Repair Employee	Diversity D. Palmer	Insurance Flood
Cash and investments - beginning	\$ 29	\$ 3,597	\$ 8	\$ 1,335	\$ 128,218	\$ 432	\$ 3,957	\$ 295	\$ -
Receipts:									
Local sources	3,123	-	140	-	86,859	-	-	2,680	11,146
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	419,587	-	-	-	-	-	-	469,911
Total receipts	3,123	419,587	140	-	86,859	-	-	2,680	481,057
Disbursements:									
Current:									
Instruction	-	-	140	-	55,807	-	-	2,405	-
Support services	-	218,516	-	-	-	-	-	-	1,395
Noninstructional services	984	19,882	-	1,718	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	984	238,398	140	1,718	55,807	-	-	2,405	1,395
Excess (deficiency) of receipts over disbursements	2,139	181,189	-	(1,718)	31,052	-	-	275	479,662
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	383	1,619	-	-	-	(479,662)
Transfers out	-	(181,326)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(181,326)	-	383	1,619	-	-	-	(479,662)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,139	(137)	-	(1,335)	32,671	-	-	275	-
Cash and investments - ending	\$ 2,168	\$ 3,460	\$ 8	\$ -	\$ 160,889	\$ 432	\$ 3,957	\$ 570	\$ -

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, 2011  
 (Continued)

	Insurance Fire of 2008	Rebound J.E.C. on Going	Heritage Fund Bartholomew County	Claire Gregory Scholarship	Hazel Teegarden Foundation	Equity of Access Assistance	Bartholomew School Foundation	NAWC Scholarship	Global Studies
Cash and investments - beginning	\$ 28,424	\$ 31,287	\$ 9,540	\$ 2,300	\$ 3,395	\$ 3,964	\$ 1,032	\$ 1,286	\$ 103,009
Receipts:									
Local sources	-	101,270	-	-	-	2,000	35,636	-	87,583
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1,600	-	-
Total receipts	<u>-</u>	<u>101,270</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>37,236</u>	<u>-</u>	<u>87,583</u>
Disbursements:									
Current:									
Instruction	-	79,081	-	-	-	-	6,471	-	47,576
Support services	20,179	-	-	-	-	-	2,032	-	3,835
Noninstructional services	-	-	-	-	-	-	22,719	-	-
Facilities acquisition and construction	1,382	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	1,000	-	2,861	-	-	-
Total disbursements	<u>21,561</u>	<u>79,081</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>2,861</u>	<u>31,222</u>	<u>-</u>	<u>51,411</u>
Excess (deficiency) of receipts over disbursements	<u>(21,561)</u>	<u>22,189</u>	<u>-</u>	<u>(1,000)</u>	<u>-</u>	<u>(861)</u>	<u>6,014</u>	<u>-</u>	<u>36,172</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	15,222	-	-	-	-	-	-	-
Transfers out	-	-	(9,540)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>15,222</u>	<u>(9,540)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(21,561)</u>	<u>37,411</u>	<u>(9,540)</u>	<u>(1,000)</u>	<u>-</u>	<u>(861)</u>	<u>6,014</u>	<u>-</u>	<u>36,172</u>
Cash and investments - ending	<u>\$ 6,863</u>	<u>\$ 68,698</u>	<u>\$ -</u>	<u>\$ 1,300</u>	<u>\$ 3,395</u>	<u>\$ 3,103</u>	<u>\$ 7,046</u>	<u>\$ 1,286</u>	<u>\$ 139,181</u>

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, 2011  
 (Continued)

	Scholarships and Awards	Construction Remodeling and Equipping Buildings	Community Programs	Gift, Donations and Bequests	Utterback Bequest	Fodrea Julie Elwood Memorial	Miscellaneous Training Programs	Mildred A. Murray Bequest	Custer Foundation
Cash and investments - beginning	\$ 40,960	\$ -	\$ 18,940	\$ 3,238	\$ 3,638	\$ 1,736	\$ 120,008	\$ 5,227	\$ 986
Receipts:									
Local sources	-	-	-	300	-	-	504,416	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	300	-	-	504,416	-	-
Disbursements:									
Current:									
Instruction	11,173	-	273	112	-	117	130,617	-	-
Support services	-	-	-	-	-	-	349,192	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	11,173	-	273	112	-	117	479,809	-	-
Excess (deficiency) of receipts over disbursements	(11,173)	-	(273)	188	-	(117)	24,607	-	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	24,117	-	-
Transfers out	-	-	-	-	-	(1,619)	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(1,619)	24,117	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(11,173)	-	(273)	188	-	(1,736)	48,724	-	-
Cash and investments - ending	\$ 29,787	\$ -	\$ 18,667	\$ 3,426	\$ 3,638	\$ -	\$ 168,732	\$ 5,227	\$ 986

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, 2011  
 (Continued)

	Mt. Healthy Summer Enrichment	Tech. Assistance Grant-Centra	Shop Supply	Shop Printing	Peace Education Program	Teacher Quality Improvement Program	Medicaid Reimbursement	Non-English Speaking Programs P.L. 273-1999	Technology Grants [IC 20-40-15]
Cash and investments - beginning	\$ 5,189	\$ 2,726	\$ 1,198	\$ 2,275	\$ 10,511	\$ 76,038	\$ 88,788	\$ 42,016	\$ 461,337
Receipts:									
Local sources	-	-	1,487	281	-	390	-	600	7,828
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	92,297	-	-
Federal sources	-	-	-	-	-	-	-	92,520	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	447	-	-	229,830
Total receipts	-	-	1,487	281	-	837	92,297	93,120	237,658
Disbursements:									
Current:									
Instruction	-	-	1,046	-	-	-	-	98,124	-
Support services	-	-	-	-	-	30,364	-	-	44,021
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	11,814	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	1,046	-	-	30,364	11,814	98,124	44,021
Excess (deficiency) of receipts over disbursements	-	-	441	281	-	(29,527)	80,483	(5,004)	193,637
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	3,628	-
Transfers out	-	-	-	-	-	-	-	(12,663)	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(9,035)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	441	281	-	(29,527)	80,483	(14,039)	193,637
Cash and investments - ending	\$ 5,189	\$ 2,726	\$ 1,639	\$ 2,556	\$ 10,511	\$ 46,511	\$ 169,271	\$ 27,977	\$ 654,974

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, 2011  
 (Continued)

	High Ability Grants	Alternative Fuel Vehicle Grant	Bookstore Resale	Towel and Laundry	Lock	Excess PTRC Distributions	National Governors' Association Grants	Pre-Kindergarten Program	Criminal History Research
Cash and investments - beginning	\$ 16,857	\$ 5,643	\$ 8,945	\$ 15,136	\$ 8,620	\$ 311,775	\$ 7,865	\$ 69,280	\$ 1,343
Receipts:									
Local sources	-	-	9,262	6,580	3,096	-	-	37,266	4,380
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	72,326	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	72,326	-	9,262	6,580	3,096	-	-	37,266	4,380
Disbursements:									
Current:									
Instruction	75,795	-	-	842	-	-	2,329	29,915	-
Support services	-	-	14,093	-	1,936	-	-	-	3,824
Noninstructional services	-	-	-	-	-	-	-	50	-
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	75,795	-	14,093	842	1,936	-	2,329	29,965	3,824
Excess (deficiency) of receipts over disbursements	(3,469)	-	(4,831)	5,738	1,160	-	(2,329)	7,301	556
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	8,051	-	-	-	-	-	2	-	-
Transfers out	(124)	-	-	-	-	(311,775)	-	-	(500)
Total other financing sources (uses)	7,927	-	-	-	-	(311,775)	2	-	(500)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,458	-	(4,831)	5,738	1,160	(311,775)	(2,327)	7,301	56
Cash and investments - ending	\$ 21,315	\$ 5,643	\$ 4,114	\$ 20,874	\$ 9,780	\$ -	\$ 5,538	\$ 76,581	\$ 1,399

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, 2011  
 (Continued)

	Title I, Part A 2008-2010	Title I, Part D 2008-2010	Title I, Part C Migrant Summer	Title I, Migrant 2008-2010	Workforce Bio Science 2009-2010	Moving Forward 2008-2009	Youth Employment Training Grants	Community Conservation	Stewart Homeless Assistance Act
Cash and investments - beginning	\$ 93,867	\$ 12,142	\$ 36,411	\$ 1,303	\$ -	\$ 514	\$ 2,384	\$ -	\$ 21,780
Receipts:									
Local sources	45,000	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	60,981	-	-	-	-	-
Federal sources	2,180,930	19,846	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	18,020	-	-	-	-
Total receipts	<u>2,225,930</u>	<u>19,846</u>	<u>-</u>	<u>60,981</u>	<u>18,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Current:									
Instruction	1,845,493	24,949	40,140	49,933	1,182	-	-	-	-
Support services	155,817	409	-	-	5,695	514	75	-	20,442
Noninstructional services	57,498	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	8,329	-	11,601	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	12,195	-	1,024	-	554	-	-	-	-
Total disbursements	<u>2,071,003</u>	<u>25,358</u>	<u>41,164</u>	<u>49,933</u>	<u>15,760</u>	<u>514</u>	<u>11,676</u>	<u>-</u>	<u>20,442</u>
Excess (deficiency) of receipts over disbursements	<u>154,927</u>	<u>(5,512)</u>	<u>(41,164)</u>	<u>11,048</u>	<u>2,260</u>	<u>(514)</u>	<u>(11,676)</u>	<u>-</u>	<u>(20,442)</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	74,875	4,960	4,764	563	(2,260)	-	9,369	-	-
Transfers out	(103,867)	(4,960)	(11)	(563)	-	-	(77)	-	-
Total other financing sources (uses)	<u>(28,992)</u>	<u>-</u>	<u>4,753</u>	<u>-</u>	<u>(2,260)</u>	<u>-</u>	<u>9,292</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>125,935</u>	<u>(5,512)</u>	<u>(36,411)</u>	<u>11,048</u>	<u>-</u>	<u>(514)</u>	<u>(2,384)</u>	<u>-</u>	<u>(20,442)</u>
Cash and investments - ending	<u>\$ 219,802</u>	<u>\$ 6,630</u>	<u>\$ -</u>	<u>\$ 12,351</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,338</u>

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, 2011  
 (Continued)

	Serve America	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	PBIS II Emerging Model- Taylorsville	Federal Assistance Educational Preschool Handicapped	Adult Education and Family Literacy Title II	Adult Education Outreach Grant	Adult Basic Education Grant	Adult Basic Education PL 100-297	Drug Free Schools Title IV
Cash and investments - beginning	\$ 11,537	\$ 89,817	\$ -	\$ 2,333	\$ 34,938	\$ 3,621	\$ 175	\$ -	\$ 30,506
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	10,065	4,524,432	-	198,041	-	-	-	-	9,221
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	4,089	2,444	-	-	111,579	-	-	-
Total receipts	10,065	4,528,521	2,444	198,041	-	111,579	-	-	9,221
Disbursements:									
Current:									
Instruction	7,324	2,511,774	3,434	129,970	13,897	8,791	-	-	-
Support services	2,807	154,789	-	-	16,872	134,954	-	-	29,951
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	568	1,816,781	-	62,354	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	131,055	-	5,333	3,990	710	-	-	924
Total disbursements	10,699	4,614,399	3,434	197,657	34,759	144,455	-	-	30,875
Excess (deficiency) of receipts over disbursements	(634)	(85,878)	(990)	384	(34,759)	(32,876)	-	-	(21,654)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	990	(2,717)	-	29,413	-	-	3,495
Transfers out	(6,372)	-	-	-	(179)	(158)	(175)	-	(7,995)
Total other financing sources (uses)	(6,372)	-	990	(2,717)	(179)	29,255	(175)	-	(4,500)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,006)	(85,878)	-	(2,333)	(34,938)	(3,621)	(175)	-	(26,154)
Cash and investments - ending	\$ 4,531	\$ 3,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,352

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, 2011  
 (Continued)

	Nutritional Grant State	Perkins Basic Grant	21st Century Beacon Grant	INA-T II Part A	ITQ Enhanced Education Through Technology Title II, Part D	Rural Schools Achievement	Rural Schools and Low Income Program Pass Through State	Title II Part B Math and Science Partnership	Serve and Learn 2010
Cash and investments - beginning	\$ -	\$ -	\$ 61,644	\$ -	\$ 137,337	\$ -	\$ 9,781	\$ 146,128	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	22,500	-	-	110,460	358,760	20,910	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	391,898	727,611	-	-	-	-	161,835	26,712
Total receipts	22,500	391,898	727,611	110,460	358,760	20,910	-	161,835	26,712
Disbursements:									
Current:									
Instruction	-	222,194	-	84,879	365,361	2,724	690	69,012	1,693
Support services	-	13,853	701,217	-	82,242	2,983	791	173,539	24,912
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	48,249	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	8,521	19,748	-	10,352	-	8,385	9,691	-
Total disbursements	-	292,817	720,965	84,879	457,955	5,707	9,866	252,242	26,605
Excess (deficiency) of receipts over disbursements	22,500	99,081	6,646	25,581	(99,195)	15,203	(9,866)	(90,407)	107
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	(5,200)	6,188	-	240	(15,203)	85	-	-
Transfers out	-	(35)	-	(3,617)	(240)	-	-	-	-
Total other financing sources (uses)	-	(5,235)	6,188	(3,617)	-	(15,203)	85	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	22,500	93,846	12,834	21,964	(99,195)	-	(9,781)	(90,407)	107
Cash and investments - ending	\$ 22,500	\$ 93,846	\$ 74,478	\$ 21,964	\$ 38,142	\$ -	\$ -	\$ 55,721	\$ 107

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, 2011  
 (Continued)

	Reading First No Child Left Behind	INA-Tech Lit/High Tech. III	Title I Grants to LEAs	Special Education Part B	Special Education Part B Preschool	Education Technology	McKinney Vento Education for Homeless	School Lunch Equipment
Cash and investments - beginning	\$ 17,160	\$ -	\$ 117,101	\$ 289,771	\$ -	\$ 33,155	\$ 43,023	\$ 86
Receipts:								
Local sources	-	-	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	891,096	1,376,089	54,860	-	6,000	-
Temporary loans	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total receipts	-	-	891,096	1,376,089	54,860	-	6,000	-
Disbursements:								
Current:								
Instruction	-	-	548,898	242,901	21,188	46,153	-	-
Support services	-	-	273,974	2,909	-	-	20,678	-
Noninstructional services	-	-	2,149	-	-	-	-	-
Facilities acquisition and construction	-	-	-	1,420,885	30,619	-	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-
Total disbursements	-	-	825,021	1,666,695	51,807	46,153	20,678	-
Excess (deficiency) of receipts over disbursements	-	-	66,075	(290,606)	3,053	(46,153)	(14,678)	-
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	-	-	-	835	(1,594)	12,998	-	-
Transfers out	-	-	(7,927)	-	-	-	-	-
Total other financing sources (uses)	-	-	(7,927)	835	(1,594)	12,998	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	58,148	(289,771)	1,459	(33,155)	(14,678)	-
Cash and investments - ending	\$ 17,160	\$ -	\$ 175,249	\$ -	\$ 1,459	\$ -	\$ 28,345	\$ 86

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, 2011  
 (Continued)

	Title I Part D Subpart 2	Payroll Clearing	Curricular Fees	Subs	Postage	Retiree Insurance	Brandon Trapp Overpayment	Totals
Cash and investments - beginning	\$ 11,440	\$ 1,416,097	\$ 25,628	\$ (1,935)	\$ 1,369	\$ (2,012)	\$ (60,928)	\$ 117,071,543
Receipts:								
Local sources	-	-	-	-	-	-	-	56,754,658
Intermediate sources	-	-	-	-	-	-	-	46,390
State sources	-	-	-	-	-	-	-	65,378,436
Federal sources	-	-	-	-	-	-	-	12,543,988
Temporary loans	-	-	-	-	-	-	-	31,322,090
Other	-	41,890,213	985	1,935	488	2,256	32,371	46,087,294
Total receipts	-	41,890,213	985	1,935	488	2,256	32,371	212,132,856
Disbursements:								
Current:								
Instruction	10,390	-	-	-	-	-	-	56,496,806
Support services	-	-	-	-	-	-	-	54,753,045
Noninstructional services	-	-	-	-	-	-	-	4,952,320
Facilities acquisition and construction	-	-	-	-	-	-	-	33,521,766
Debt services	-	-	-	-	-	-	-	44,933,756
Nonprogrammed charges	-	41,777,284	-	-	-	-	-	42,018,627
Total disbursements	10,390	41,777,284	-	-	-	-	-	236,676,320
Excess (deficiency) of receipts over disbursements	(10,390)	112,929	985	1,935	488	2,256	32,371	(24,543,464)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	1,980,000
Transfers in	-	-	-	-	-	-	-	5,087,985
Transfers out	-	-	-	-	-	-	-	(5,087,985)
Total other financing sources (uses)	-	-	-	-	-	-	-	1,980,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10,390)	112,929	985	1,935	488	2,256	32,371	(22,563,464)
Cash and investments - ending	\$ 1,050	\$ 1,529,026	\$ 26,613	\$ -	\$ 1,857	\$ 244	\$ (28,557)	\$ 94,508,079

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, 2012

	General	Debt Service	Pension Bond	Referendum Bond 2010 HS	Capital Projects	School Transportation Operating	School Bus Replacement	Rainy Day	Retirement/Severance Bond 2006
Cash and investments - beginning	\$ 10,115,136	\$ 2,996,178	\$ 844,558	\$ 4,874,390	\$ 18,217,107	\$ 3,997,410	\$ 2,297,571	\$ 5,485,421	\$ 1,682,969
Receipts:									
Local sources	1,667,575	8,431,897	1,509,016	8,203,409	10,958,077	4,858,755	1,053,239	-	100,000
State sources	64,584,788	-	-	-	-	-	-	-	-
Federal sources	139,340	-	-	-	-	-	-	-	-
Temporary loans	10,054,432	4,904,000	849,000	3,052,000	9,567,000	3,606,000	142,000	-	-
Other	390,143	-	-	202,887	-	6,913	-	-	-
Total receipts	76,836,278	13,335,897	2,358,016	11,458,296	20,525,077	8,471,668	1,195,239	-	100,000
Disbursements:									
Current:									
Instruction	48,324,017	-	-	-	-	-	-	-	-
Support services	20,935,306	-	-	-	8,391,168	4,972,557	1,327,386	-	258,339
Noninstructional services	771,104	-	-	-	-	-	-	-	-
Facilities acquisition and construction	476,803	-	-	-	3,180,399	-	-	-	-
Debt services	10,983,132	8,708,759	2,311,948	11,622,888	9,694,111	3,783,099	847,623	-	-
Nonprogrammed charges	25,000	-	-	-	-	-	-	-	-
Total disbursements	81,515,362	8,708,759	2,311,948	11,622,888	21,265,678	8,755,656	2,175,009	-	258,339
Excess (deficiency) of receipts over disbursements	(4,679,084)	4,627,138	46,068	(164,592)	(740,601)	(283,988)	(979,770)	-	(158,339)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	68,428	-	940	-	-	-	-	513,849	-
Transfers out	(305)	-	-	-	-	-	-	(172,380)	-
Total other financing sources (uses)	68,123	-	940	-	-	-	-	341,469	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,610,961)	4,627,138	47,008	(164,592)	(740,601)	(283,988)	(979,770)	341,469	(158,339)
Cash and investments - ending	\$ 5,504,175	\$ 7,623,316	\$ 891,566	\$ 4,709,798	\$ 17,476,506	\$ 3,713,422	\$ 1,317,801	\$ 5,826,890	\$ 1,524,630

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, 2012  
 (Continued)

	High School Construction 2010	Fondrea Bond 2009	Roofing Bond of 2009	Qualified Zone Academy Bonds-Buzy Bee Johnson	Columbus Repair and Renovation	Central Middle School	General Obligation Bonds New Tech	Technology Bonds 2008	New Tech. Bond 2008
Cash and investments - beginning	\$ 19,483,022	\$ -	\$ 1,565,650	\$ 1,960,379	\$ -	\$ 29,774	\$ 15,897	\$ 1,057,693	\$ 142,485
Receipts:									
Local sources	23,169	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>23,169</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:									
Current:									
Instruction	-	-	-	-	-	-	-	-	-
Support services	1,031,035	71	-	167,161	-	-	-	685,669	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	13,458,627	26,584	618,148	584,925	284,683	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	<u>14,489,662</u>	<u>26,655</u>	<u>618,148</u>	<u>752,086</u>	<u>284,683</u>	<u>-</u>	<u>-</u>	<u>685,669</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(14,466,493)</u>	<u>(26,655)</u>	<u>(618,148)</u>	<u>(752,086)</u>	<u>(284,683)</u>	<u>-</u>	<u>-</u>	<u>(685,669)</u>	<u>-</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	2,000,000	-	-	2,000,000	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(15,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>1,985,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(14,466,493)</u>	<u>1,973,345</u>	<u>(618,148)</u>	<u>(752,086)</u>	<u>1,700,317</u>	<u>-</u>	<u>-</u>	<u>(685,669)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,016,529</u>	<u>\$ 1,973,345</u>	<u>\$ 947,502</u>	<u>\$ 1,208,293</u>	<u>\$ 1,700,317</u>	<u>\$ 29,774</u>	<u>\$ 15,897</u>	<u>\$ 372,024</u>	<u>\$ 142,485</u>

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, 2012  
 (Continued)

	School Lunch	Textbook Rental	Self- Insurance	Levy Excess	Joint Services and Supply Special Education Cooperative	Joint Services and Supply Area Vocational School	Alternative Education	Early Intervention Grant	School Intervention and Career Counseling
Cash and investments - beginning	\$ 1,273,596	\$ 463,422	\$ 10,341,969	\$ 2,070,400	\$ 422,129	\$ 479,358	\$ 116,567	\$ 37,745	\$ 13,793
Receipts:									
Local sources	2,153,711	744,601	14,738,905	-	933,429	270,526	-	-	-
State sources	42,679	351,817	-	-	-	-	43,465	149,675	-
Federal sources	2,480,026	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	7,292	-	1,840,117	-	100	-	-	-	47,136
Total receipts	4,683,708	1,096,418	16,579,022	-	933,529	270,526	43,465	149,675	47,136
Disbursements:									
Current:									
Instruction	-	-	-	-	665,219	221,003	117,022	144,209	-
Support services	7,577	1,500,700	17,489,795	-	207,223	35,466	-	-	30,248
Noninstructional services	4,211,322	-	-	-	-	5	-	-	-
Facilities acquisition and construction	67,720	-	-	-	37,175	-	1,135	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	4,286,619	1,500,700	17,489,795	-	909,617	256,474	118,157	144,209	30,248
Excess (deficiency) of receipts over disbursements	397,089	(404,282)	(910,773)	-	23,912	14,052	(74,692)	5,466	16,888
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	1,000,000	-	-	-	95,717	-	-	173	-
Transfers out	(1,000,000)	-	-	(2,070,400)	(95,717)	(4,507)	-	(35,718)	-
Total other financing sources (uses)	-	-	-	(2,070,400)	-	(4,507)	-	(35,545)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	397,089	(404,282)	(910,773)	(2,070,400)	23,912	9,545	(74,692)	(30,079)	16,888
Cash and investments - ending	\$ 1,670,685	\$ 59,140	\$ 9,431,196	\$ -	\$ 446,041	\$ 488,903	\$ 41,875	\$ 7,666	\$ 30,681

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, 2012  
 (Continued)

	Donation Gift and Trust	Fund Supplement	Instructional Support Fees Art	Partnership Grant	Literacy Task Force United Way	Columbus North Language Arts	Council for Youth J. Douglas	Jolie Crider Reach-Out Fund	Elementary New Tech. Design
Cash and investments - beginning	\$ 44,243	\$ -	\$ 20,196	\$ 52,799	\$ 14	\$ 2,763	\$ 41,864	\$ 81,260	\$ 22,929
Receipts:									
Local sources	95,189	-	19,699	351	-	-	26,484	28,000	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	5,000	-	-	-	-
Total receipts	95,189	-	19,699	351	5,000	-	26,484	28,000	-
Disbursements:									
Current:									
Instruction	16,685	-	4,615	-	-	-	64,540	11,384	-
Support services	43,652	-	-	2,500	-	-	-	-	8,554
Noninstructional services	13,515	-	-	-	-	-	-	-	-
Facilities acquisition and construction	16,913	-	-	-	-	-	-	10,643	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	90,765	-	4,615	2,500	-	-	64,540	22,027	8,554
Excess (deficiency) of receipts over disbursements	4,424	-	15,084	(2,149)	5,000	-	(38,056)	5,973	(8,554)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	572	2,070,400	-	10,954	15,000	-	-	-	-
Transfers out	(2,315)	-	(10,954)	(940)	(14)	-	-	-	-
Total other financing sources (uses)	(1,743)	2,070,400	(10,954)	10,014	14,986	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,681	2,070,400	4,130	7,865	19,986	-	(38,056)	5,973	(8,554)
Cash and investments - ending	\$ 46,924	\$ 2,070,400	\$ 24,326	\$ 60,664	\$ 20,000	\$ 2,763	\$ 3,808	\$ 87,233	\$ 14,375

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, 2012  
 (Continued)

	Wal-Mart Foundation	Beacon Local Donations	McDowell Community Program	North Extra-Curricular Assisted	East Extra-Curricular Assisted	Central Extra-Curricular Assisted	Book Buddies	After School Clifty Taylorsville	McDowell CBC
Cash and investments - beginning	\$ 637	\$ 33,415	\$ 34,053	\$ 14,794	\$ 3,095	\$ 9,353	\$ 5,459	\$ 11,009	\$ 66,845
Receipts:									
Local sources	-	6,430	53,235	31,191	23,252	3,445	25,536	-	34,756
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	450	-	-	-	-
Total receipts	-	6,430	53,235	31,191	23,702	3,445	25,536	-	34,756
Disbursements:									
Current:									
Instruction	-	-	42,276	2,988	7,620	1,996	9,561	-	46,590
Support services	-	12,710	-	2,084	-	-	6,942	-	-
Noninstructional services	-	-	-	23,101	14,952	3,935	-	-	-
Facilities acquisition and construction	-	-	-	2,210	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	12,710	42,276	30,383	22,572	5,931	16,503	-	46,590
Excess (deficiency) of receipts over disbursements	-	(6,280)	10,959	808	1,130	(2,486)	9,033	-	(11,834)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	28	-	-	210	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	28	-	-	210	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(6,252)	10,959	808	1,340	(2,486)	9,033	-	(11,834)
Cash and investments - ending	\$ 637	\$ 27,163	\$ 45,012	\$ 15,602	\$ 4,435	\$ 6,867	\$ 14,492	\$ 11,009	\$ 55,011

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, 2012  
 (Continued)

	McDowell Extra-Curricular Assisted	Southside Extra-Curricular Assisted	Parkside Extra-Curricular Assisted	Richards Extra-Curricular Assisted	Mt. Healthy Extra-Curricular Assisted	Rockcreek Extra-Curricular Assisted	Schmitt Extra-Curricular Assisted	Smith Extra-Curricular Assisted	Taylorsville Extra-Curricular Assisted
Cash and investments - beginning	\$ 18,451	\$ 23,579	\$ 7,768	\$ 2,454	\$ 784	\$ 1,268	\$ 894	\$ -	\$ 1,089
Receipts:									
Local sources	26,723	10,235	991	2,485	-	7,265	11,775	4,595	70
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	5,250	-	-	-	-	-	-	-	-
Total receipts	31,973	10,235	991	2,485	-	7,265	11,775	4,595	70
Disbursements:									
Current:									
Instruction	23,227	-	-	-	-	-	-	4,387	-
Support services	2,057	-	-	-	-	2,826	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	34,280	4,509	3,136	-	3,935	10,594	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	25,284	34,280	4,509	3,136	-	6,761	10,594	4,387	-
Excess (deficiency) of receipts over disbursements	6,689	(24,045)	(3,518)	(651)	-	504	1,181	208	70
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	466	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(12)	-
Total other financing sources (uses)	-	466	-	-	-	-	-	(12)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,689	(23,579)	(3,518)	(651)	-	504	1,181	196	70
Cash and investments - ending	\$ 25,140	\$ -	\$ 4,250	\$ 1,803	\$ 784	\$ 1,772	\$ 2,075	\$ 196	\$ 1,159

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, 2012  
 (Continued)

	SEC New Tech CEC	Lincoln New Tech. Extra-Curricular Assisted	Administration In and Out	Discovery Concert	Indiana Literacy Association	Family School Partners	Early Childhood Summer Pilot	Insurance Repair Employee	Diversity D. Palmer
Cash and investments - beginning	\$ 10,795	\$ 2,168	\$ 3,460	\$ 8	\$ -	\$ 160,889	\$ 432	\$ 3,957	\$ 570
Receipts:									
Local sources	-	1,099	-	-	-	231,718	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	903,209	-	-	-	-	-	-
Total receipts	-	1,099	903,209	-	-	231,718	-	-	-
Disbursements:									
Current:									
Instruction	-	1,996	604	-	-	225,933	-	-	900
Support services	-	-	7,120	-	-	-	-	-	-
Noninstructional services	-	1,052	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	578,904	-	-	-	-	-	-
Debt services	-	-	107,056	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	3,048	693,684	-	-	225,933	-	-	900
Excess (deficiency) of receipts over disbursements	-	(1,949)	209,525	-	-	5,785	-	-	(900)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	10,845	-	-	1,500
Transfers out	-	-	(3,477)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(3,477)	-	-	10,845	-	-	1,500
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,949)	206,048	-	-	16,630	-	-	600
Cash and investments - ending	\$ 10,795	\$ 219	\$ 209,508	\$ 8	\$ -	\$ 177,519	\$ 432	\$ 3,957	\$ 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, 2012  
 (Continued)

	Insurance Flood	Insurance Fire of 2008	Rebound J.E.C. on Going	Heritage Fund Bartholomew County	Claire Gregory Scholarship	Hazel Teegarden Foundation	Equity of Access Assistance	Bartholomew School Foundation	NAWC Scholarship
Cash and investments - beginning	\$ -	\$ 6,863	\$ 68,698	\$ -	\$ 1,300	\$ 3,395	\$ 3,103	\$ 7,046	\$ 1,286
Receipts:									
Local sources	271,374	-	-	-	-	-	-	37,578	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	<u>271,374</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,578</u>	<u>-</u>
Disbursements:									
Current:									
Instruction	-	-	4,194	-	-	-	-	10,566	-
Support services	-	-	-	-	-	-	-	2,859	-
Noninstructional services	-	-	-	-	-	-	-	23,358	-
Facilities acquisition and construction	40,307	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	695	-	-
Total disbursements	<u>40,307</u>	<u>-</u>	<u>4,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>695</u>	<u>36,783</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>231,067</u>	<u>-</u>	<u>(4,194)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(695)</u>	<u>795</u>	<u>-</u>
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	211,025	-	-	-	-	-	-	-	-
Transfers out	(442,092)	-	-	-	-	-	-	(2,030)	-
Total other financing sources (uses)	<u>(231,067)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,030)</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>-</u>	<u>-</u>	<u>(4,194)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(695)</u>	<u>(1,235)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,863</u>	<u>\$ 64,504</u>	<u>\$ -</u>	<u>\$ 1,300</u>	<u>\$ 3,395</u>	<u>\$ 2,408</u>	<u>\$ 5,811</u>	<u>\$ 1,286</u>

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, 2012  
 (Continued)

	Global Studies	Scholarships and Awards	Construction Remodeling and Equipping Buildings	Community Programs	Gift, Donations and Bequests	Utterback Bequest	Fodrea Julie Elwood Memorial	Miscellaneous Training Programs	Mildred A. Murray Bequest
Cash and investments - beginning	\$ 139,181	\$ 29,787	\$ -	\$ 18,667	\$ 3,426	\$ 3,638	\$ -	\$ 168,732	\$ 5,227
Receipts:									
Local sources	-	-	1,000,000	6,556	-	-	-	1,099,808	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	1,000,000	6,556	-	-	-	1,099,808	-
Disbursements:									
Current:									
Instruction	20,000	15,964	-	2,393	192	-	-	57,352	-
Support services	377	240	29,324	-	-	-	-	877,625	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	39,373	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	20,377	16,204	68,697	2,393	192	-	-	934,977	-
Excess (deficiency) of receipts over disbursements	(20,377)	(16,204)	931,303	4,163	(192)	-	-	164,831	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	63	-
Transfers out	-	(8,433)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(8,433)	-	-	-	-	-	63	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(20,377)	(24,637)	931,303	4,163	(192)	-	-	164,894	-
Cash and investments - ending	<u>\$ 118,804</u>	<u>\$ 5,150</u>	<u>\$ 931,303</u>	<u>\$ 22,830</u>	<u>\$ 3,234</u>	<u>\$ 3,638</u>	<u>\$ -</u>	<u>\$ 333,626</u>	<u>\$ 5,227</u>

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, 2012  
 (Continued)

	Custer Foundation	Mt. Healthy Summer Enrichment	Tech. Assistance Grant-Centra	Shop Supply	Shop Printing	Peace Education Program	Teacher Quality Improvement Program	Medicaid Reimbursement	Non-English Speaking Programs P.L. 273-1999
Cash and investments - beginning	\$ 986	\$ 5,189	\$ 2,726	\$ 1,639	\$ 2,556	\$ 10,511	\$ 46,511	\$ 169,271	\$ 27,977
Receipts:									
Local sources	-	-	-	705	-	-	75	-	1,000
State sources	-	-	-	-	-	-	-	114,411	-
Federal sources	-	-	-	-	-	-	-	-	78,692
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total receipts	-	-	-	705	-	-	75	114,411	79,692
Disbursements:									
Current:									
Instruction	-	-	-	1,058	-	-	-	-	88,137
Support services	-	-	-	-	-	-	17,264	-	-
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	13,878	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	1,058	-	-	17,264	13,878	88,137
Excess (deficiency) of receipts over disbursements	-	-	-	(353)	-	-	(17,189)	100,533	(8,445)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	(207,548)	(120)
Total other financing sources (uses)	-	-	-	-	-	-	-	(207,548)	(120)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(353)	-	-	(17,189)	(107,015)	(8,565)
Cash and investments - ending	\$ 986	\$ 5,189	\$ 2,726	\$ 1,286	\$ 2,556	\$ 10,511	\$ 29,322	\$ 62,256	\$ 19,412

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, 2012  
 (Continued)

	Technology Grants [IC 20-40-15]	High Ability Grants	Alternative Fuel Vehicle Grant	Bookstore Resale	Towel and Laundry	Lock	Excess PTRC Distributions	National Governors' Association Grants	Pre-Kindergarten Program
Cash and investments - beginning	\$ 654,974	\$ 21,315	\$ 5,643	\$ 4,114	\$ 20,874	\$ 9,780	\$ -	\$ 5,538	\$ 76,581
Receipts:									
Local sources	4,928	-	-	9,121	6,788	3,444	-	-	39,877
State sources	-	70,085	-	-	-	-	271,807	-	-
Federal sources	-	-	-	-	-	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	252,895	-	-	-	-	-	-	-	-
Total receipts	257,823	70,085	-	9,121	6,788	3,444	271,807	-	39,877
Disbursements:									
Current:									
Instruction	-	83,354	-	-	-	-	-	-	99,102
Support services	370,200	-	-	13,031	-	946	-	-	-
Noninstructional services	-	-	-	-	-	-	-	-	50
Facilities acquisition and construction	-	-	-	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	-	-	-	-	-
Total disbursements	370,200	83,354	-	13,031	-	946	-	-	99,152
Excess (deficiency) of receipts over disbursements	(112,377)	(13,269)	-	(3,910)	6,788	2,498	271,807	-	(59,275)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	9,214	-	-	-	-	-	-	62,888
Transfers out	-	(9,041)	-	-	-	-	-	-	-
Total other financing sources (uses)	-	173	-	-	-	-	-	-	62,888
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(112,377)	(13,096)	-	(3,910)	6,788	2,498	271,807	-	3,613
Cash and investments - ending	\$ 542,597	\$ 8,219	\$ 5,643	\$ 204	\$ 27,662	\$ 12,278	\$ 271,807	\$ 5,538	\$ 80,194

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, 2012  
 (Continued)

	Criminal History Research	Title I, Part A 2008-2010	Title I, Part D 2008-2010	Title I, Part C Migrant Summer	Title I, Migrant 2008-2010	Workforce Bio Science 2009-2010	Moving Forward 2008-2009	Youth Employment Training Grants	Community Conservation
Cash and investments - beginning	\$ 1,399	\$ 219,802	\$ 6,630	\$ -	\$ 12,351	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	5,137	48	-	-	-	-	-	87,349	-
State sources	-	-	-	14,354	-	-	-	-	-
Federal sources	-	1,520,748	19,236	-	61,766	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	26,472
Total receipts	5,137	1,520,796	19,236	14,354	61,766	-	-	87,349	26,472
Disbursements:									
Current:									
Instruction	-	1,031,670	24,618	9,336	79,928	-	-	1,335	-
Support services	4,138	472,345	1,297	69	-	-	-	58,918	26,472
Noninstructional services	-	38,942	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	-	-	-	-	13,188	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	24,883	278	185	-	-	-	2,230	-
Total disbursements	4,138	1,567,840	26,193	9,590	79,928	-	-	75,671	26,472
Excess (deficiency) of receipts over disbursements	999	(47,044)	(6,957)	4,764	(18,162)	-	-	11,678	-
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	21,254	927	-	5,811	47	-	3,056	1,338
Transfers out	-	(149,882)	(600)	(4,764)	-	(47)	-	(14,728)	-
Total other financing sources (uses)	-	(128,628)	327	(4,764)	5,811	-	-	(11,672)	1,338
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	999	(175,672)	(6,630)	-	(12,351)	-	-	6	1,338
Cash and investments - ending	\$ 2,398	\$ 44,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6	\$ 1,338

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, 2012  
 (Continued)

	Stewart Homeless Assistance Act	Serve America	(IDEA, Part B) LEA Capacity Building (Sliver) Grants	PBIS II Emerging Model - Taylorsville	Federal Assistance Educational Preschool Handicapped	Adult Education and Family Literacy Title II	Adult Education Outreach Grant	Adult Basic Education Grant	Adult Basic Education PL 100-297
Cash and investments - beginning	\$ 1,338	\$ 4,531	\$ 3,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Local sources	-	-	-	-	-	-	-	-	-
State sources	-	-	-	-	-	-	-	-	-
Federal sources	-	-	3,267,437	-	153,741	-	-	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	11,018	12,522	-	439,674	65,497	-	-
Total receipts	-	-	3,278,455	12,522	153,741	439,674	65,497	-	-
Disbursements:									
Current:									
Instruction	-	-	2,099,186	16,031	90,138	379,725	26,573	-	-
Support services	-	-	87,684	-	18,932	132,953	7,290	-	240
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	1,090,985	-	44,394	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	5,716	-	4,564	-	2,221	-	-
Total disbursements	-	-	3,283,571	16,031	158,028	512,678	36,084	-	240
Excess (deficiency) of receipts over disbursements	-	-	(5,116)	(3,509)	(4,287)	(73,004)	29,413	-	(240)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	22,321	4,499	4,300	73,004	-	-	240
Transfers out	(1,338)	-	-	(990)	(13)	-	(29,413)	-	-
Total other financing sources (uses)	(1,338)	-	22,321	3,509	4,287	73,004	(29,413)	-	240
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,338)	-	17,205	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ 4,531	\$ 21,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2012  
 (Continued)

	Drug Free Schools Title IV	Nutritional Grant State	Perkins Basic Grant	21st Century Beacon Grant	INA-T II Part A	ITQ Enhanced Education Through Technology Title II, Part D	Rural Schools Achievement	Rural Schools and Low Income Program Pass Through State	Title II Part B Math and Science Partnership
Cash and investments - beginning	\$ 4,352	\$ 22,500	\$ 93,846	\$ 74,478	\$ 21,964	\$ 38,142	\$ -	\$ -	\$ 55,721
Receipts:									
Local sources	-	-	-	615	-	-	-	-	1,206
State sources	-	-	-	-	-	-	-	-	-
Federal sources	6,620	15,400	-	-	-	404,984	101,374	-	-
Temporary loans	-	-	-	-	-	-	-	-	-
Other	-	-	228,975	634,839	-	-	-	-	600,223
Total receipts	6,620	15,400	228,975	635,454	-	404,984	101,374	-	601,429
Disbursements:									
Current:									
Instruction	-	18,725	198,447	98,875	21,417	293,960	103,239	-	277,887
Support services	8,485	-	7,473	645,884	1,424	116,243	-	-	456,290
Noninstructional services	-	-	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	113,231	-	-	-	-	-	-
Debt services	-	-	-	-	-	-	-	-	-
Nonprogrammed charges	1,273	-	8,617	-	-	12,456	-	-	-
Total disbursements	9,758	18,725	327,768	744,759	22,841	422,659	103,239	-	734,177
Excess (deficiency) of receipts over disbursements	(3,138)	(3,325)	(98,793)	(109,305)	(22,841)	(17,675)	(1,865)	-	(132,748)
Other financing sources (uses):									
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-
Transfers in	-	-	4,947	41,015	877	17,899	1,865	-	77,027
Transfers out	(1,214)	-	-	(6,188)	-	(30,735)	-	-	-
Total other financing sources (uses)	(1,214)	-	4,947	34,827	877	(12,836)	1,865	-	77,027
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(4,352)	(3,325)	(93,846)	(74,478)	(21,964)	(30,511)	-	-	(55,721)
Cash and investments - ending	\$ -	\$ 19,175	\$ -	\$ -	\$ -	\$ 7,631	\$ -	\$ -	\$ -

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, 2012  
 (Continued)

	Serve and Learn 2010	Reading First No Child Left Behind	INA-Tech Lit/High Tech. TIII	Title I Grants to LEAs	Special Education Part B	Special Education Part B Preschool	Education Technology	McKinney Vento Education for Homeless
Cash and investments - beginning	\$ 107	\$ 17,160	\$ -	\$ 175,249	\$ -	\$ 1,459	\$ -	\$ 28,345
Receipts:								
Local sources	-	-	-	-	-	-	66,000	-
State sources	-	-	-	-	-	-	-	-
Federal sources	-	-	-	158,251	555,201	61,578	-	-
Temporary loans	-	-	-	-	-	-	-	-
Other	12,701	-	125,000	-	-	-	-	-
Total receipts	12,701	-	125,000	158,251	555,201	61,578	66,000	-
Disbursements:								
Current:								
Instruction	12,194	-	888	248,712	92,450	6,449	10,479	-
Support services	3,911	-	-	56,262	7,260	8,799	-	28,345
Noninstructional services	-	-	-	7,278	-	-	-	-
Facilities acquisition and construction	-	-	-	-	410,563	46,156	-	-
Debt services	-	-	-	-	-	-	-	-
Nonprogrammed charges	-	-	-	-	44,093	1,633	-	-
Total disbursements	16,105	-	888	312,252	554,366	63,037	10,479	28,345
Excess (deficiency) of receipts over disbursements	(3,404)	-	124,112	(154,001)	835	(1,459)	55,521	(28,345)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	-
Transfers in	3,318	-	-	-	-	-	-	-
Transfers out	(21)	-	-	(21,248)	(835)	-	(12,998)	-
Total other financing sources (uses)	3,297	-	-	(21,248)	(835)	-	(12,998)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(107)	-	124,112	(175,249)	-	(1,459)	42,523	(28,345)
Cash and investments - ending	\$ -	\$ 17,160	\$ 124,112	\$ -	\$ -	\$ -	\$ 42,523	\$ -

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, 2012  
 (Continued)

	School Lunch Equipment	Title I Part D Subpart 2	Payroll Clearing	Curricular Fees	Postage	Retiree Insurance	Brandon Trapp Overpayment	Totals
Cash and investments - beginning	\$ 86	\$ 1,050	\$ 1,529,026	\$ 26,613	\$ 1,857	\$ 244	\$ (28,557)	\$ 94,508,079
Receipts:								
Local sources	-	-	-	-	-	-	-	58,932,442
State sources	-	-	-	-	-	-	-	65,643,081
Federal sources	-	-	-	-	-	-	-	9,024,394
Temporary loans	-	-	-	-	-	-	-	32,174,432
Other	-	-	40,936,358	54,017	2,834	45	5,366	46,816,933
Total receipts	-	-	40,936,358	54,017	2,834	45	5,366	212,591,282
Disbursements:								
Current:								
Instruction	-	1,050	-	-	-	-	-	55,462,396
Support services	-	-	-	-	-	-	-	60,590,726
Noninstructional services	-	-	-	-	-	-	-	5,108,614
Facilities acquisition and construction	-	-	-	-	-	-	-	21,213,398
Debt services	-	-	-	-	-	-	-	48,058,616
Nonprogrammed charges	-	-	41,023,489	-	-	-	-	41,157,333
Total disbursements	-	1,050	41,023,489	-	-	-	-	231,591,083
Excess (deficiency) of receipts over disbursements	-	(1,050)	(87,131)	54,017	2,834	45	5,366	(18,999,801)
Other financing sources (uses):								
Proceeds of long-term debt	-	-	-	-	-	-	-	4,000,000
Transfers in	-	-	-	-	-	-	-	4,356,017
Transfers out	-	-	-	-	-	-	-	(4,356,017)
Total other financing sources (uses)	-	-	-	-	-	-	-	4,000,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(1,050)	(87,131)	54,017	2,834	45	5,366	(14,999,801)
Cash and investments - ending	\$ 86	\$ -	\$ 1,441,895	\$ 80,630	\$ 4,691	\$ 289	\$ (23,191)	\$ 79,508,278

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
AUDIT RESULTS AND COMMENTS

**DEPOSITS**

Receipts in numerous instances were deposited later than the next business day for Textbook Rental and School Lunch.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . ."

***NONUSE OF RECEIPT FORM SA-3 (Columbus Signature Academy - New Tech)***

The Extra-Curricular Receipt Form, SA-3, was not used when monies were remitted to the Extra-Curricular Treasurer. Proper receipt forms to support amounts deposited or recorded were not presented for audit. As a result, we could not test for monies received at the school and full accountability for all monies received could not be established.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

***NONUSE OF FORM SA-7, CLAIM FOR PAYMENT OR FORM SA-1, PURCHASE ORDER ACCOUNTS PAYABLE VOUCHER (Columbus Signature Academy - New Tech)***

The Extra-Curricular Treasurer did not use Form SA-7, Claim for Payment, or Form SA-1, Purchase Order Accounts Payable Voucher, to support and document the disbursements made. As a result, we could not test monies disbursed at the school were valid expenditures of the extra-curricular accounts of the school.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the Bartholomew Consolidated School Corporation's (School Corporation) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the period of July 1, 2010 to June 30, 2012. The School Corporation's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School Corporation's management. Our responsibility is to express an opinion on the School Corporation's compliance based on our audit.

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

As described in items 2012-1 in the accompanying Schedule of Findings and Questioned Costs, the School Corporation did not comply with requirements regarding Activities Allowed or Unallowed that are applicable to its Improving Teacher Quality State Grants program. Compliance with such requirements is necessary, in our opinion, for the School Corporation to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the School Corporation complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its other major federal programs for the period of July 1, 2010 to June 30, 2012. However the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2012-2 and 2012-3.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

Internal Control Over Compliance

Management of the School Corporation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the School Corporation's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School Corporation's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies, or material weaknesses and therefore, there is no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 to be material weakness.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2012-2 and 2012-3 to be significant deficiencies.

The School Corporation's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the School Corporation's response and, accordingly, we express no opinion on the response.

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

STATE BOARD OF ACCOUNTS

January 10, 2013

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the School Corporation. The schedule and notes are presented as intended by the School Corporation.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Years Ended June 30, 2011 and 2012

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-11	Total Federal Awards Expended 06-30-12
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Pass-Through Indiana Department of Education				
Child Nutrition Cluster				
School Breakfast Program	10.553			
School Year 2010-2011		2010-2011	\$ 474,801	\$ -
School Year 2011-2012		2011-2012	-	558,477
Total for program			<u>474,801</u>	<u>558,477</u>
National School Lunch Program	10.555			
School Year 2010-2011		2010-2011	1,974,544	-
School Year 2011-2012		2011-2012	-	2,046,814
Total for program			<u>1,974,544</u>	<u>2,046,814</u>
Summer Food Service Program for Children	10.559			
School Year 2010-2011		2010-2011	94,965	-
School Year 2011-2012		2011-2012	-	95,556
Total for program			<u>94,965</u>	<u>95,556</u>
Total for cluster			<u>2,544,310</u>	<u>2,700,847</u>
Child and Adult Care Food Program	10.558			
School Year 2010-2011		2010-2011	25,681	-
School Year 2011-2012		2011-2012	-	23,491
Total for program			<u>25,681</u>	<u>23,491</u>
Team Nutrition Grant			-	-
2010 Team Nutrition HUSC Mini-grants	10.574	2010	22,500	14,400
Total for federal grantor agency			<u>2,569,991</u>	<u>2,724,338</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>				
Pass-Through Indiana Department of Environmental Management				
National Clean Diesel Emissions Reduction Program				
EDS# A305-1-40	66.039	2011-2012	-	60,000
Total for federal grantor agency			<u>-</u>	<u>60,000</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Pass-Through Indiana Department Education				
Title I, Part A Cluster				
Title I Grants to Local Educational Agencies	84.010			
FY 2010		10-0365	390,472	-
FY 2011		11-0365	1,884,293	45,606
FY 2012		12-0365	-	1,475,135
Total for program			<u>2,274,765</u>	<u>1,520,741</u>
ARRA - Title I Grants to Local Educational Agencies, Recovery Act (2009)	84.389			
FY 2010 Part A		FY 2010	891,096	158,253
Total for cluster			<u>3,165,861</u>	<u>1,678,994</u>
Special Education Cluster				
Special Education - Grants to States	84.027			
FY 2010 Part B		14210-003-PN01	1,098,010	16,606
FY 2011 Part B		14211-003-PN01	3,466,501	859,805
FY 2012 Part B		14212-003-PN01	-	2,394,324
EDS		A58313DL0038	-	11,000
PBIS		A58-1-11DL-061	2,444	12,522
Total for program			<u>4,566,955</u>	<u>3,294,257</u>
Special Education - Preschool Grants	84.173			
FY 2010 Preschool		45710-003-PN01	37,785	-
FY 2011 Preschool		45711-003-PN01	157,526	15,990
FY 2012 Preschool		45712-003-PN01	-	137,750
Total for program			<u>195,311</u>	<u>153,740</u>
ARRA - Special Education - Grants to States, Recovery Act	84.391A			
FY 2010 IDEA Stimulus		33310-003-SN01	1,666,149	555,200

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Years Ended June 30, 2011 and 2012  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-11	Total Federal Awards Expended 06-30-12
<b>U.S. DEPARTMENT OF EDUCATION (continued)</b>				
Pass-Through Indiana Department Education (continued)				
Special Education Cluster (continued)				
ARRA - Special Education - Preschool Grants, Recovery Act FY 2010 Preschool Stimulus	84.392A	44410-003-SN01	54,860	61,577
Total for cluster			6,483,275	4,064,774
Direct Grant				
Impact Aid Cluster				
Impact Aid	84.041			
FY 2011		SO41A-2011-6513	326,414	-
FY 2012		SO41A-2012-6513	-	139,340
Total for cluster			326,414	139,340
Pass-Through Indiana Department of Education				
Education of Homeless Children and Youth Cluster				
Education of Homeless Children and Youth	84.196			
School Year 2008-2011		2008-2011	21,780	-
School Year 2011-2012		2011-2012	-	26,472
Total for program			21,780	26,472
ARRA Education of Homeless Children and Youth Cluster, Recovery Act School Year 2010, Stimulus	84.387			
		2009-2010	49,023	-
Total for cluster			70,803	26,472
Pass-Through Gary Community School Corporation				
Educational Technology State Grants Cluster				
ARRA - Education Technology State Grants, Recovery Act Indiana MS Partnership Grant FY 2011/2012	84.386			
		2011-2012	-	66,000
Total for cluster			-	66,000
Pass-Through University of Indianapolis				
State Fiscal Stabilization Fund Cluster				
ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act FY 2011-2012	84.397			
		2011-2012	-	125,000
Total for cluster			-	125,000
Pass-Through Indiana Department of Education				
Adult Education - Basic Grants to States				
Basic Grants School Year 2009-2010	84.002	8002	34,759	-
Basic Grants School Year 2010-2011		8002	111,579	65,498
Basic Grants School Year 2011-2012		8002	-	416,494
EL Civics Program FY 2011/2012		C 1-2-ELC-1-38	-	23,177
Outreach Program		FY 2009/2010	3,463	-
Total for program			149,801	505,169
Migrant Education - State Grant Program				
FY 2010 Summer	84.011	2009-2010	36,400	-
FY 2009		2008-2009	1,303	-
Title 1 Part C Migrant FY 2011		2010-2011	48,316	-
FY 2012		2011-2012	-	61,766
FY 2011 Summer		2010-2011	-	14,354
Total for program			86,019	76,120
Title I State Agency Program for Neglected and Delinquent Children and Youth				
FY 2010	84.013	10-0365	14,516	-
FY 2011		10-0365	22,432	-
FY 2012		10-0365	-	20,163
Total for program			36,948	20,163
Career and Technical Education - Basic Grants to States				
Basic Grant 2009-2010	84.048	10-4700-0365	72,107	-
Basic Grant 2010-2011		11-4700-0365	311,764	-
Basic Grant 2011-2012		12-4700-0365	-	228,975

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Years Ended June 30, 2011 and 2012  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended 06-30-11	Total Federal Awards Expended 06-30-12
<b>U.S. DEPARTMENT OF EDUCATION (continued)</b>				
Pass-Through Indiana Department of Workforce Development Career and Technical Education - Basic Grants to States	84.048			
Moving Forward Grant 2009		C1-9-CPR-7-38	513	-
Tech Prep. Bio Med 2010			17,020	-
Tech Prep. Bio Med 2011			-	15,000
Tech Prep. Bio Med 2012			-	72,349
Total for program			<u>401,404</u>	<u>316,324</u>
Pass-Through Indiana Department of Education Safe and Drug-Free Schools and Communities - State Grants	84.186			
School Year 2009-2010		2009-2010	97	-
School Year 2010-2011		2010-2011	36,409	6,621
Total for program			<u>36,506</u>	<u>6,621</u>
Fund for the Improvement of Education School Year 2009-2010	84.215	2009-2010	9,781	-
Twenty-First Century Community Learning Centers	84.287			
Beacon Learning Centers, 2010		21st CCLC Cohort 4	504,461	-
Beacon Learning Centers, 2011		21st CCLC Cohort 4	-	460,393
Beacon Learning Centers, 2011		21st CCLC Cohort 5	223,150	-
Beacon Learning Centers, 2012		21st CCLC Cohort 5	-	172,805
Beacon Learning Centers, 2010 Year 2			21,065	-
Total for program			<u>748,676</u>	<u>633,198</u>
English Language Acquisition Grants	84.365			
School Year 2009-2010		2009-2010	20,910	-
School Year 2010-2011		2010-2011	110,460	-
School Year 2011-2012		2011-2012	-	101,374
Total for program			<u>131,370</u>	<u>101,374</u>
Mathematics and Science Partnerships	84.366			
School Year 2009-2011 Math		A58-9-09SL-022	111,835	196,353
School Year 2010-2013 Math		A58-0-10CI-160	69,920	218,126
School Year 2012 Math		A58-0-10CI-159	30,000	59,751
Total for program			<u>211,755</u>	<u>474,230</u>
Improving Teacher Quality State Grants	84.367			
School Year 2009-2010		2009-2010	175,337	-
School Year 2010-2011		2010-2011	320,760	137,572
School Year 2011-2012		2011-2012	-	267,411
Total for program			<u>496,097</u>	<u>404,983</u>
Total for federal grantor agency			<u>12,354,710</u>	<u>8,638,762</u>
<b>U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>				
Pass-Through Purdue University Learn and Serve America - School and Community Based Program	94.004			
Agreement No. 4112-16445		06KSH1N001	5,165	-
School Year 2011		A58-1-11SL-001	26,712	3,288
School Year 2012		2011-2012	-	8,876
Total for federal grantor agency			<u>31,877</u>	<u>12,164</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
Pass-Through Indiana Department of Homeland Security Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			
2008 Flood		Disaster 1766	469,911	-
Pass-Through Bartholomew County Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			
2008 Flood		2008	-	271,372
Total for program			<u>469,911</u>	<u>271,372</u>
Total for federal grantor agency			<u>469,911</u>	<u>271,372</u>
Total federal awards expended			<u>\$ 15,448,989</u>	<u>\$ 11,721,036</u>

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

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Bartholomew Consolidated School Corporation (School Corporation) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

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

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the School Corporation provided federal awards to subrecipients as follows for the years ended June 30, 2011 and 2012:

Program Title	Federal CFDA Number	2011	2012
Special Education – Grants to States	84.027	\$ 444,173	\$ 2,359,797
Special Education – Preschool Grants	84.173	67,693	30,149
ARRA – Special Education – Grants to States, Recovery Act	84.391	1,174,072	323,289
ARRA – Special Education – Preschool Grants, Recovery Act	84.392	15,832	25,688

**Note 3. Noncash Assistance**

The School Corporation expended the following amount of noncash assistance for the years ending June 30, 2011 and 2012. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	2011	2012
School Breakfast Program	10.553	\$ 40,521	\$ 50,399
National School Lunch Program	10.555	175,593	193,277

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	yes
Type of auditor's report issued on compliance for major programs:	
Unqualified for all programs except Improving Teacher Quality State Grants, which was qualified;	
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
	Title I, Part A Cluster
	Special Education Cluster
84.287	Twenty-First Century Community Learning Centers
84.367	Improving Teacher Quality State Grants

Dollar threshold used to distinguish between Type A and Type B programs: \$825,658

Auditee qualified as low-risk auditee?	no
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**Section II – Financial Statement Findings**

No matters are reportable.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**Section III – Federal Award Findings and Questioned Costs**

**FINDING 2012-1 - ACTIVITIES ALLOWED OR UNALLOWED**

Federal Agency: U.S. Department of Education  
Federal Program: Improving Teacher Quality  
CFDA Number: 84.367  
Title of Contact Person: Dr. Linda DeClue  
Phone: 812-376-4472  
Email address: decluel@bcsc.k12.in.us  
Federal Award Number and Year: 2009/2010; 2010/2011; 2011/2012  
Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system over compliance with allowable activity requirements. The failure to establish an effective internal control system places the school at risk of material noncompliance.

The grant contract requires grant funds to be used to reduce the number of students in the class room. The grant application identified the school location and the teachers hired to reduce the class size. Examination of expenditures from the grant during the audit period revealed that expenditures were made for salary and benefits of teachers that were not approved as a part of the grant. The teachers approved to be paid from this grant were paid each payroll from the grant funds.

For the fiscal year 2009-2010, the total approved grant budget was \$342,917.63. In September 2010, transfers totaling \$69,226.55 were made from the grant (fund 6851) to the General Fund to reimburse payroll expenses of teachers that were not approved as class size reduction teachers. The amount of this transfer equaled the remaining grant funds for the grant period.

For the fiscal year 2010-2011, the total approved grant budget was \$368,640.98. In September 2011, transfers totaling \$62,856.05 were made from the grant (fund 6852) to the General Fund to reimburse payroll expenses of teachers that were not approved as class size reduction teachers. The amount of this transfer equaled the remaining grant funds for the grant period.

For the fiscal year 2011-2012, the total approved grant budget was \$314,509. In September 2012, transfers totaling \$106,886.85 were made from the grant (fund 6853) to the General Fund to reimburse payroll expenses of teachers that were not approved as class size reduction teachers. The amount of this transfer equaled the remaining grant funds for the grant period.

We consider the total of the transfers described above of \$238,969.45 to be questioned costs.

34 CFR 80.22 states in part:

"(a) Limitation on use of funds. Grant funds may be used only for: (1) The allowable costs of the grantees, subgrantees and cost-type contractors, including allowable costs in the form of payments to fixed-price contractors; . . ."

OMB Circular A-133, Subpart C, section .300 (b) states:

"The auditee shall: (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the School Corporation.

We recommended the School Corporation establish controls and procedures to ensure federal funds are expended only for allowable activities.

**FINDING 2012-2 - ALLOWABLE COSTS/COST PRINCIPLES**

Federal Agency: U.S. Department of Education

Federal Program: Improving Teacher Quality State Grants/Twenty-First Century  
Community Learning Centers

CFDA Number: 84.367/84.287

Title of Contact Person: Dr. Linda DeClue, Improving Teacher Quality State Grants

Phone: 812-376-4472

Email address: decluel@bcsc.k12.in.us

Title of Contact Person: Allie Tyler; Twenty-First Century Community Learning Centers

Phone: 812-376-4472

Email address: atyler@bcsc.k12.in.us

Federal Award Number and Year (or Other Identifying Number): 2009/2010; 2010/2011; 2011/2012

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system over compliance for allowable costs/cost principles. The failure to establish an effective internal control system places the school at risk of material noncompliance.

The School Corporation was required to maintain time and effort reports on all full and part time employees paid from the Improving Teacher Quality Grant and Twenty-First Century Community Learning Centers. No time and effort reports were maintained during the audit period.

OMB circular A 87, Attachment B, item 8(h), states in part:

"(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi- annually and will be signed by the employee or supervisory official having first -hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency."

OMB Circular A-133, Subpart C, section .300(b) states:

"The auditee shall: (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the School Corporation.

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

We recommended that the School Corporation establish controls to ensure all grant requirements are complied with.

**FINDING 2012-3 – SPECIAL TESTS AND PROVISIONS - PARTICIPATION  
OF PRIVATE SCHOOL CHILDREN**

Federal Agency: U.S. Department of Education

Federal Program: Twenty-First Century Community Learning Centers

CFDA Number: 84.287

Title of Contact Person: Allie Tyler; Twenty-First Century Community Learning Centers

Phone: 812-376-4472

Email address: atyler@bcsc.k12.in.us

Federal Award Number and Year (or Other Identifying Number): 2010/2011 and 2011/2012

Pass-Through Entity: Indiana Department of Education

Management of the School Corporation has not established an effective internal control system over compliance with special tests and provisions for the participation of private school children. The failure to establish an effective internal control system places the school at risk of material noncompliance.

The School Corporation did not conduct consultations with private school officials to determine the kind of educational services to provide to eligible private school children regarding the Twenty-First Century Community Learning Centers program.

OMB Circular A-133, Subpart C, section .300(b) states:

"The auditee shall: (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

20 USC § 7881(c) (1) states:

"To ensure timely and meaningful consultation, a State educational agency, local educational agency, educational service agency, consortium of those agencies, or entity shall consult with appropriate private school officials during the design and development of the programs under this chapter, on issues such as—

- (A) how the children's needs will be identified;
- (B) what services will be offered;
- (C) how, where, and by whom the services will be provided;
- (D) how the services will be assessed and how the results of the assessment will be used to improve those services;
- (E) the size and scope of the equitable services to be provided to the eligible private school children, teachers, and other educational personnel and the amount of funds available for those services; and

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

(F) how and when the agency, consortium, or entity will make decisions about the delivery of services, including a thorough consideration and analysis of the views of the private school officials on the provision of contract services through potential third-party providers."

Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the School Corporation.

We recommended that the School Corporation establish controls to ensure all grant requirements are complied with.

**Finding 2012-1 Activities Allowed or Unallowed**  
**Federal Agency: U.S. Department of Education**  
**Federal Program: Improving Teacher Quality**  
**CFDA Number: 84.367**  
**Pass-Through Entity: Indiana Department of Education**

In order to ensure that grant funds are expended only for allowable activities, the grant monitor will first, assign only those teachers that have been listed on the approved grant application to be charged to the grant payroll. Secondly, procedures are now in place to review the payroll charges of this grant on a monthly basis, to identify and correct any errors. Following this monthly review, only approved payroll charges will be included on the request for reimbursement form that is submitted to the DOE. These controls should provide reasonable assurance that we are managing this award in compliance with all federal requirements.

Signature: Linda McCluskey  
Title: Assistant Superintendent for Human Resources  
Date: 1/9/13

**Finding 2012-2 Allowable Cost**

**Federal Agency: U. S. Department of Education**

**Federal Program: Improving Teacher Quality**

**CFDA Number: 84.367**

**Pass-Through Entity: Indiana Department of Education**

In order to comply with the grant requirements, the grant monitor will first, create a list of staff members that are listed on the approved grant application. Secondly, this list will be provided to the employee supervisor to review and certify that the employees worked solely on that program for the period covered by the certification. Procedures are now in place to review these certifications on a semi-annual basis. Specifically, this will be done at the end of each semester (December and June). Following direct supervisor verification, these documents will be maintained by the Asst. Supt. of Human Resources, along with all other relevant grant documents. These controls should provide reasonable assurance that we are managing this award in compliance with all federal requirements.

Signature: Linda DeClue

Title: Assistant Superintendent for Human Resources

Date: 1/9/13

**Finding 2012-2 Allowable Cost**

**Federal Agency: U. S. Department of Education**

**Federal Program: Twenty First Century Community Learning Centers**

**CFDA Number: 84.287**

**Pass-Through Entity: Indiana Department of Education**

In order to comply with the grant requirements, the grant monitor will first, compile a list of all employees paid out of the Twenty First Century Community Learning Centers grant. Employees will be provided a time and effort report that will be submitted, along with their BCSC timesheets, twice a month. Following direct supervisor verification, these documents will be maintained by the Director of Beacon Learning Centers, along with all other relevant grant documents, in the Beacon office. These controls should provide reasonable assurance that we are managing this award in compliance with all federal requirements.

Signature:  \_\_\_\_\_

Title: DIRECTOR OF BEACON LEARNING CENTERS

Date: 1 / 9 / 13

**Finding 2012-3—Special Test and Provisions-Participation of Private School Children**

**Federal Agency: U. S. Department of Education**

**Federal Program: Twenty First Century Community Learning Centers**

**CFDA Number: 84.287**

**Pass-Through Entity: Indiana Department of Education**

In order to comply with the grant requirements, the grant monitor will meet with the head of each private school in Bartholomew County. This meeting will consist of a discussion about grant requirements, as well as program logistics, and it will be determined whether or not students at each respective school meet those requirements. After it is determined if students meet the requirements in order to participate in 21<sup>st</sup> Century funded programs, the administration at each private school will accept or decline participation in the Beacon programs. If there are schools that wish to be included in the Beacon programs, subsequent meetings will be scheduled. These controls should provide reasonable assurance that we are managing this award in compliance with all federal requirements.

Signature: 

Title: DIRECTOR OF BEACON LEARNING CENTERS

Date: 1 / 9 / 13

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION  
EXIT CONFERENCE

The contents of this report were discussed on January 10, 2013, with Vaughn Sylva, Treasurer; Pamela K. Boles, Deputy Treasurer; John B. Quick, Superintendent of Schools; and Richard Stenner, School Board member. The officials concurred with our audit findings.